

APESB Standards and their superseded APSs and GNs – As at July 2025

| New, Revised or Compiled Accounting Professional and Ethical Standards (APESs) | | | Superseded Professional Standards (APSs) and Joint Guidance Notes (GNs)* | |
|--|---|---|--|------------------------------------|
| APES Number | APES Title | Effective Date or Compiled Date | APS/GN Number | APS/GN Title |
| All Members | | | | |
| APES 110 | Code of Ethics for Professional Accountants (Issued June 2006) | 1 July 2006 | Code of Professional Conduct (CPC) | Joint Code of Professional Conduct |
| | Amendment to Network Firms in Section 290: Independence Assurance Engagements of APES 110 <i>Code of Ethics for Professional Accountants</i> (Issued December 2007) | 1 July 2008 | | |
| | Amendments to Auditor Independence Requirements in Section 290: Independence – Assurance Engagements of APES 110 <i>Code of Ethics for Professional Accountants</i> (February 2008) | 15 February 2008 | | |
| | Compiled - Code of Ethics for Professional Accountants | Compiled February 2008 | | |
| | Code of Ethics for Professional Accountants (Revised December 2010) | 1 July 2011 – Early adoption permitted | | |
| | Amendments to the Definition of Public Interest Entity in APES 110 <i>Code of Ethics for Professional Accountants</i> (Issued December 2011) | 1 January 2013 – Early adoption permitted | | |
| | Compiled - Code of Ethics for Professional Accountants | Compiled December 2011 | | |
| | Amendments to the Definitions and Auditor Independence Requirements in APES 110 <i>Code of Ethics for Professional Accountants</i> (Issued May 2013) | 1 July 2013 | | |
| | Amendments to APES 110 <i>Code of Ethics for Professional Accountants</i> due to revisions to IESBA's <i>Code of Ethics for Professional Accountants</i> (Issued November 2013) | 1 July 2014 – Early adoption permitted | | |
| | Compiled - Code of Ethics for Professional Accountants | Compiled November 2013 | | |
| | Amendments to APES 110 <i>Code of Ethics for Professional Accountants</i> due to revisions to IESBA's <i>Code of Ethics for Professional Accountants</i> (Issued May 2017) | 1 January 2018 – Early adoption permitted | | |

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| | Compiled – Code of Ethics for Professional Accountants | Compiled September 2017 | | |
| | Amendments to Long Association of Personnel with an Audit or Assurance Client requirements in APES 110 <i>Code of Ethics for Professional Accountants</i> (Issued April 2018) | 1 January 2019 – Early adoption permitted | | |
| | Code of Ethics for Professional Accountants (including Independence Standards) (Issued November 2018) | 1 January 2020 – Early adoption permitted | | |
| | Amendments to Part 4B of APES 110 <i>Code of Ethics for Professional Accountants (including Independence Standards)</i> (Issued September 2020) | 1 July 2021 – Early adoption permitted | | |
| | Amendments to APES 110 <i>Code of Ethics for Professional Accountants (including Independence Standards)</i> to Promote the Role and Mindset Expected of Professional Accountants (Issued March 2021) | 1 January 2022 – Early adoption permitted | | |
| | Amendments to APES 110 <i>Code of Ethics for Professional Accountants (including Independence Standards)</i> Addressing the Objectivity of an Engagement Quality Reviewer and Other Appropriate Reviewers (Issued February 2022) | 1 January 2023 – Early adoption permitted | | |
| | Amendments to the Fee-related provisions of APES 110 <i>Code of Ethics for Professional Accountants (including Independence Standards)</i> (Issued July 2022) | 1 January 2023 – Early adoption permitted | | |
| | Quality Management-related Conforming Amendments to APES 110 <i>Code of Ethics for Professional Accountants (including Independence Standards)</i> (Issued November 2022) | 1 January 2023 – Early adoption permitted | | |
| | Compiled – Code of Ethics for Professional Accountants (including Independence Standards) | Compiled November 2022 | | |
| | Amendments to the Non-Assurance Services provisions of APES 110 <i>Code of Ethics for Professional Accountants (including Independence Standards)</i> (Issued December 2022) | 1 July 2023 – Early adoption permitted | | |

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| | Compiled – Code of Ethics for Professional Accountants (including Independence Standards) | Compiled December 2022 | | |
| | Revisions to APES 110 <i>Code of Ethics for Professional Accountants (including Independence Standards)</i> Relating to the Definition of Engagement Team and Group Audits (Issued June 2023) | 1 January 2024 – Early adoption permitted | | |
| | Compiled – Code of Ethics for Professional Accountants (including Independence Standards) | Compiled June 2023 | | |
| | Revisions to the Definitions of Listed Entity and Public Interest Entity in APES 110 <i>Code of Ethics for Professional Accountants (including Independence Standards)</i> (Issued November 2023) | 1 January 2025 – Early adoption permitted | | |
| | Technology-related revisions to APES 110 <i>Code of Ethics for Professional Accountants (including Independence Standards)</i> (Issued June 2024) | 1 January 2025 – Early adoption permitted | | |
| | Compiled – Code of Ethics for Professional Accountants (including Independence Standards) | Compiled June 2024 | | |
| | Revisions to APES 110 <i>Code of Ethics for Professional Accountants (including Independence Standards)</i> Addressing Tax Planning and Related Services (Issued January 2025) | 1 July 2025 – Early adoption permitted | | |
| | Compiled – Code of Ethics for Professional Accountants (including Independence Standards) | Compiled January 2025 | | |
| | Amending Standard for Sustainability Assurance and Reporting and the use of External Experts (Issued July 2025) | From 1 January 2026 – Early adoption permitted | | |
| APES 205 | Conformity with Accounting Standards (Issued December 2007) | 1 July 2008 | APS 1 | Conformity with Accounting Standards and UIG Consensus Views |
| | Conformity with Accounting Standards (Revised October 2015) | 1 January 2016 – Early adoption permitted | | |

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| | Conformity with Accounting Standards (Revised December 2019) | 1 January 2020 – Early adoption permitted | | |
| | Conformity with Accounting Standards (Revised October 2022) | 1 January 2023 – Early adoption permitted | | |
| APES 210 | APES 410 <i>Conformity with Auditing and Assurance Standards</i> (Issued June 2006 and subsequently reissued as APES 210) | 1 July 2006 | APS 1.1 | Conformity with Auditing Standards |
| | Conformity with Auditing and Assurance Standards (Issued September 2008) | 30 September 2008 | | |
| | Conformity with Auditing and Assurance Standards (Revised November 2011) | 30 November 2011 | | |
| | Conformity with Auditing and Assurance Standards (Revised October 2015) | 1 January 2016 – Early adoption permitted | | |
| | Conformity with Auditing and Assurance Standards (Revised July 2019) | 1 January 2020 – Early adoption permitted | | |
| | Conformity with Auditing and Assurance Standards (Revised September 2024) | 1 January 2025 – Early adoption permitted | | |
| APES 215 | Forensic Accounting Services (Issued December 2008) | Engagements or Assignments commencing on or after 1 July 2009 – Early adoption permitted | APS 11 GN 2 | Statement of Forensic Accounting Standards Forensic Accounting |
| | Forensic Accounting Services (Revised December 2013) | Engagements or Assignments commencing on or after 1 April 2014 – Early adoption permitted | | |
| | Forensic Accounting Services (Revised December 2015) | Engagements or Assignments commencing on or after 1 April 2016 – Early adoption permitted | | |
| | Forensic Accounting Services (Revised July 2019) | Engagements or Assignments commencing on or after 1 January 2020 – Early adoption permitted | | |

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| | Forensic Accounting Services (Revised June 2023) | Engagements or Assignments commencing on or after 1 October 2023 – Early adoption permitted | | |
| | Forensic Accounting Services (Revised October 2024) | Engagements or Assignments commencing on or after 1 January 2025 – Early adoption permitted | | |
| APES 220 | Taxation Services (Issued October 2007) | 1 July 2008 | APS 6 | Statement of Taxation Standards |
| | Taxation Services (Revised March 2011) | 1 May 2011 | | |
| | Taxation Services (Revised October 2015) | 1 January 2016 – Early adoption permitted | | |
| | Taxation Services (Revised July 2018) | 1 October 2018 – Early adoption permitted | | |
| | Taxation Services (Revised July 2019) | 1 January 2020 – Early adoption permitted | | |
| | Taxation Services (Revised January 2025) | 1 July 2025 – Early adoption permitted | | |
| APES 225 | Valuation Services (Issued July 2008) | Engagements or Assignments commencing on or after 1 January 2009 – Early adoption permitted | N/A | No equivalent APS |
| | Valuation Services (Revised May 2012) | Engagements or Assignments commencing on or after 1 September 2012 – Early adoption permitted | | |
| | Valuation Services (Revised December 2015) | Engagements or Assignments commencing on or after 1 April 2016 – Early adoption permitted | | |
| | Valuation Services (Revised March 2018) | Engagements or Assignments commencing on or after 1 July 2018 – Early adoption permitted | | |
| | Valuation Services (Revised July 2019) | Valuation Services commencing on or after 1 January 2020 – Early adoption permitted | | |
| | Valuation Services (Revised September 2023) | Valuation Services commencing on or after 1 January 2024 – Early adoption permitted | | |

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| | Valuation Services (Revised October 2024) | Valuation Services commencing on or after 1 January 2025 – Early adoption permitted | | |
| APES 230 | Financial Planning Services (Issued April 2013) | Engagements or Assignments commencing on or after 1 July 2014 subject to the transitional provisions in respect of professional fees and third party payments which commences on 1 July 2015 – Early adoption permitted | APS 12 | Statement of Financial Advisory Service Standards |
| | Financial Planning Services (Revised December 2019) | 1 July 2020 – Early adoption permitted | | |
| APES GN 20 | Scope and Extent of Work for Valuation Services (Issued December 2013) | December 2013 | N/A | No equivalent APS or GN |
| | Scope and Extent of Work for Valuation Services (Revised January 2020) | January 2020 | | |
| | Scope and Extent of Work for Valuation Services (Revised January 2025) | January 2025 | | |
| APES GN 21 | Valuation Services for Financial Reporting (Issued July 2016) | July 2016 | N/A | No equivalent APS or GN |
| | Valuation Services for Financial Reporting (Revised January 2020) | January 2020 | | |
| Members in Public Practice | | | | |
| APES 305 | Terms of Engagement (Issued December 2007) | Engagements commencing on or after 1 July 2008 | APS 2 | Terms of Engagement |
| | Terms of Engagement (Revised June 2009) | | | |
| | Terms of Engagement (Revised March 2013) | Engagements commencing on or after 1 July 2013 – Early adoption permitted | | |
| | Terms of Engagement (Revised October 2015) | Engagements commencing on or after 1 January 2016 – Early adoption permitted | | |
| | Terms of Engagement (Revised August 2019) | Engagements commencing on or after 1 January 2020 – Early adoption permitted | | |

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| | Terms of Engagement (Revised December 2020) | Engagements commencing on or after 1 July 2021 – Early adoption permitted | | |
| | Terms of Engagement (Revised September 2024) | Engagements commencing on or after 1 January 2025 – Early adoption permitted | | |
| APES 310 | Dealing with Client Monies (Issued December 2010) | 1 July 2011 – Early adoption permitted | APS 10 GN 3 | Trust Accounts Operation of Trust Accounts |
| | Dealing with Client Monies (Revised July 2013) | Engagements commencing on or after 1 October 2013 – Early adoption permitted | | |
| | Client Monies (Revised May 2018) | Engagements commencing on or after 1 October 2018 – Early adoption permitted | | |
| | Client Monies (Revised November 2019) | Engagements commencing on or after 1 January 2020 – Early adoption permitted | | |
| | Client Monies (Revised October 2024) | Engagements commencing on or after 1 April 2025 – Early adoption permitted | | |
| APES 315 | Compilation of Financial Information (Issued July 2008) | Engagements commencing on or after 1 January 2009 – Early adoption permitted | APS 9 | Statement on Compilation of Financial Reports |
| | Compilation of Financial Information (Revised November 2009) | Engagements commencing on or after 1 January 2010 – Early adoption permitted | | |
| | Compilation of Financial Information (Revised February 2015) | Engagements commencing on or after 1 July 2015 – Early adoption permitted | | |
| | Compilation of Financial Information (Revised March 2017) | Engagements commencing on or after 1 July 2017 – Early adoption permitted | | |
| | Compilation of Financial Information (Revised December 2019) | Engagements commencing on or after 1 January 2020 – Early adoption permitted | | |
| | Compilation of Financial Information (Revised March 2023) | Engagements commencing on or after 1 April 2023 – Early adoption permitted | | |
| APES 320 | Quality Control for Firms (Issued May 2006) | 1 July 2006 | APS 5 | Statement of Quality Control for Firms |
| | Quality Control for Firms (Reissued May 2009) | 1 January 2010 | | |

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| | Quality Control for Firms (Revised December 2015) | 1 April 2016 – Early adoption permitted | | |
| | Quality Control for Firms (Revised September 2019) | 1 January 2020 – Early adoption permitted | | |
| | Quality Management for Firms that provide Non-Assurance Services (Reissued February 2022) | 1 January 2023 – Early adoption permitted | | |
| APES 325 | Risk Management for Firms (Issued December 2011) | 1 January 2013 – Early adoption permitted | N/A | No equivalent APS. However, CPA Australia and ICAA had their own pronouncements addressing risk management issues for accounting practices prior to the issue of APES 325 |
| | Risk Management for Firms (Revised October 2015) | 1 January 2016 – Early adoption permitted | | |
| | Risk Management for Firms (Revised December 2017) | 1 April 2018 – Early adoption permitted | | |
| | Risk Management for Firms (Revised September 2019) | 1 January 2020 – Early adoption permitted | | |
| | Risk Management for Firms (Revised March 2023) | 1 April 2023 – Early adoption permitted | | |
| APES 330 | Insolvency Services (Issued September 2009) | Insolvency Services commencing on or after 1 April 2010 – Early adoption permitted | APS 7 | Statement of Insolvency Standards |
| | Insolvency Services (Revised November 2011) | Insolvency Services commencing on or after 1 April 2012 – Early adoption permitted | | |
| | Insolvency Services (Revised September 2014) | Insolvency Services commencing on or after 1 January 2015 – Early adoption permitted | | |
| | Insolvency Services (Revised August 2019) | Insolvency Services commencing on or after 1 January 2020 – Early adoption permitted | | |
| | Insolvency Services (Revised December 2021) | Insolvency Services commencing on or after 1 April 2022 – Early adoption permitted | | |
| APES 345 | Reporting on Prospective Financial Information Prepared in connection with a Disclosure Document (Issued November 2008) | Engagements commencing on or after 1 July 2009 – Early adoption permitted | F2 | Prospectuses and Reports on Profit Forecasts |
| | Reporting on Prospective Financial Information Prepared in connection with a Public Document (Revised October 2015) | Engagements commencing on or after 1 January 2016 – Early adoption permitted | | |

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| | Reporting on Prospective Financial Information Prepared in connection with a Public Document (Revised November 2019) | Engagements commencing on or after 1 January 2020 – Early adoption permitted | | |
| | Reporting on Prospective Financial Information Prepared in connection with a Public Document (Revised March 2023) | Engagements commencing on or after 1 April 2023 – Early adoption permitted | | |
| | Reporting on Prospective Financial Information Prepared in connection with a Public Document (Revised January 2025) | Engagements commencing on or after 1 April 2025 – Early adoption permitted | | |
| APES 350 | Participation by Members in Public Practice in Due Diligence Committees in connection with a Public Document (Issued December 2009) | Engagements commencing on or after 1 February 2010 – Early adoption permitted | N/A | No equivalent APS |
| | Participation by Members in Public Practice in Due Diligence Committees in connection with a Public Document (Revised March 2011) | Engagements commencing on or after 1 May 2011 – Early adoption permitted | | |
| | Participation by Members in Public Practice in Due Diligence Committees in connection with a Public Document (Revised August 2015) | Engagements commencing on or after 1 October 2015 – Early adoption permitted | | |
| | Participation by Members in Public Practice in Due Diligence Committees in connection with a Public Document (Revised November 2019) | Engagements commencing on or after 1 January 2020 – Early adoption permitted | | |
| | Participation by Members in Public Practice in Due Diligence Committees in connection with a Public Document (Revised March 2023) | Engagements commencing on or after 1 April 2023 – Early adoption permitted | | |
| | Participation by Members in Public Practice in Due Diligence Committees in connection with a Public Document (Revised January 2025) | Engagements commencing on or after 1 April 2025 – Early adoption permitted | | |
| APES GN 30 | Outsourced Services (Issued March 2013) | March 2013 | N/A | No equivalent APS or GN |
| | Outsourced Services (Revised October 2015) | October 2015 | | |
| | Outsourced Services (Revised February 2020) | February 2020 | | |
| | Outsourced Services (Revised June 2021) | June 2021 | | |

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| | Outsourced Services (Revised September 2023) | September 2023 | | |
| APES GN 31 | Professional and Ethical Considerations relating to Low Doc Offering Sign-offs (Issued September 2017) | September 2017 | N/A | No equivalent APS or GN |
| | Professional and Ethical Considerations relating to Low Doc Offering Sign-offs (Revised February 2020) | February 2020 | | |
| | Professional and Ethical Considerations relating to Low Doc Offering Sign-offs (Revised March 2023) | March 2023 | | |
| | Professional and Ethical Considerations relating to Low Doc Offering Sign-offs (Revised January 2025) | January 2025 | | |
| Members in Business | | | | |
| APES GN 40 | Ethical Conflicts in the Workplace – Considerations for Members in Business (Issued March 2012) | March 2012 | GN 1 | Members in Business Guidance Statement |
| | Ethical Conflicts in the Workplace – Considerations for Members in Business (Revised October 2015) | October 2015 | | |
| | Ethical Conflicts in the Workplace – Considerations for Members in Business (Revised March 2020) | March 2020 | | |
| APES GN 41 | Management Representations (Issued August 2016) | August 2016 | N/A | No equivalent APES or GN |
| | Management Representations (Revised March 2020) | March 2020 | | |
| Professional Standards withdrawn and not replaced | | | | |
| | No equivalent APES | | APS 3 | Compatibility of Australian Accounting Standards and International Accounting Standards (<i>withdrawn Feb 2007</i>) |
| | No equivalent APES | | APS 8 | Statement of Management Consulting Services Standard (<i>withdrawn June 2008</i>) |

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