

COMPILATION DETAILS

Compiled as at July 2025

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COMPILATION DETAILS

APES 110 Code of Ethics for Professional Accountants (including Independence Standards) as amended

This compilation details document provides a summary of how the provisions of APES 110 (November 2018) have been amended or added to by subsequent APESB Amending Standards up to July 2025, which are listed in the table below, and was prepared by the Technical Staff of APESB.

The compiled APES 110 can be accessed on the APESB website at: www.apesb.org.au.

APES 110 (November 2018) is effective from 1 January 2020 and supersedes the previous APES 110 issued in December 2010 (amended December 2011, May 2013, November 2013, May 2017 and April 2018). The Amending Standards listed in the Tables below and reflected in the compiled APES 110 are effective from 1 July 2021, 1 January 2022, 1 January 2023, 1 July 2023, 1 January 2024, 1 January 2025, 1 July 2025 and 1 January 2026 with early adoption permitted. The table also includes editorial amendments approved at the September 2024 Board Meeting (BM editorials – September 2024) and editorials made by the International Ethics Standards Board for Accountants (IESBA) in the IESBA Handbooks for 2024 and 2025.

Table of Amending Standards

APES 110 Amending Standard	Issued	Operative date*
Amendments to Part 4B of APES 110 <i>Code of Ethics for Professional Accountants (including Independence Standards)</i> [Part 4B]	September 2020	1 July 2021 with 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 [Role and Mindset]	March 2021	1 January 2022 with 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 [EQR]	February 2022	1 January 2023 with early adoption permitted
Amendments to the Fee-related provisions of APES 110 <i>Code of Ethics for Professional Accountants (including Independence Standards)</i> [Fees]	July 2022	1 January 2023 with early adoption permitted
Quality Management-related Conforming Amendments to APES 110 <i>Code of Ethics for Professional Accountants (including Independence Standards)</i> [QM]	November 2022	1 January 2023 with early adoption permitted
Amendments to the Non-Assurance Services provisions of APES 110 <i>Code of Ethics for Professional Accountants (including Independence Standards)</i> [NAS]	December 2022	1 July 2023 with early adoption permitted

APES 110 Amending Standard	Issued	Operative date*
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 [ET-GA]	June 2023	1 January 2024 with early adoption permitted
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> [PIE]	November 2023	1 January 2025 with early adoption permitted
Technology-related revisions to APES 110 <i>Code of Ethics for Professional Accountants (including Independence Standards)</i> [Technology]	June 2024	1 January 2025 with early adoption permitted
Revisions to APES 110 <i>Code of Ethics for Professional Accountants (including Independence Standards)</i> Addressing Tax Planning and Related Services [Tax Planning]	January 2025	1 July 2025 with early adoption permitted
Amending Standard for Sustainability Assurance and Reporting and the use of External Experts [Sustainability]	July 2025	From 1 January 2026 with early adoption permitted

* Refer to the transitional provisions on pages 512 to 515 of the compiled APES 110.

Table of Amendments

Paragraph	How affected	APES 110 Amending Standard issued
GUIDE TO THE CODE		
3	amended	Sustainability, July 2025
4	amended	Sustainability, July 2025
6	amended amended	QM, November 2022 Sustainability, July 2025
7	amended	IESBA Handbook 2025 editorial
8	amended	Sustainability, July 2025
9	amended	IESBA Handbook 2025 editorial
10	amended	Sustainability, July 2025
11	amended	IESBA Handbook 2025 editorial
15	amended	IESBA Handbook 2025 editorial
Appendix 1	amended	Sustainability, July 2025
SCOPE AND APPLICATION		
1.1	amended amended amended amended amended amended amended amended amended amended amended amended	Part 4B, September 2020 Role and Mindset, March 2021 EQR, February 2022 Fees, July 2022 QM, November 2022 NAS, December 2022 ET-GA, June 2023 PIE, November 2023 Technology, June 2024 Tax Planning, January 2025 Sustainability, July 2025
GLOSSARY		
Acceptable Level	amended	Sustainability, July 2025
[AUST] Administration	amended	Role and Mindset, March 2021
Advertising	amended	Sustainability, July 2025
Another Practitioner	added	Sustainability, July 2025
<i>Appropriate reviewer</i>	amended	Sustainability, July 2025
[AUST] ASQM 1	added	QM, November 2022

Paragraph	How affected	APES 110 Amending Standard issued
Assurance Client	amended amended	Part 4B, September 2020 Sustainability, July 2025
Assurance Engagement	amended amended	Part 4B, September 2020 Sustainability, July 2025
Assurance Team	amended amended amended	EQR, February 2022 ET-GA, June 2023 Sustainability, July 2025
Attestation Engagement	added amended	Part 4B, September 2020 Sustainability, July 2025
Audit Client	amended amended	ET-GA, June 2023 PIE, November 2023
Audit Team	amended amended	EQR, February 2022 ET-GA, June 2023
[AUST] Auditing and Assurance Standards	amended	Tax Planning, January 2025
[AUST] Australian Accounting Standards	amended	Tax Planning, January 2025
<i>Cooling-off period</i>	amended	EQR, February 2022
Component (Audit and Review Engagements)	added amended	ET-GA, June 2023 Sustainability, July 2025
Component (Sustainability Assurance Engagements Addressed in Part 5)	added	Sustainability, July 2025
Component Audit Client	added	ET-GA, June 2023
Component Auditor Firm	added	ET-GA, June 2023
Component Practitioner	added	Sustainability, July 2025
<i>Conceptual framework</i>	amended	Sustainability, July 2025
Confidential Information	added	Technology, June 2024
<i>Cooling-off period</i>	amended	Sustainability, July 2025
Criteria	added amended	Part 4B, September 2020 Sustainability, July 2025

Paragraph	How affected	APES 110 Amending Standard issued
Direct Engagement	added	Part 4B, September 2020
Engagement Leader	added	Sustainability, July 2025
Engagement Partner	amended	Sustainability, July 2025
Engagement Period (Sustainability Assurance Engagements Addressed in Part 5)	added	Sustainability, July 2025
Engagement Period (Assurance Engagements Other than Audit Engagements, Review Engagements, and Sustainability Assurance Engagements Addressed in Part 5)	amended	Sustainability, July 2025
Engagement Quality Review	renamed (previously Engagement Quality Control Review) and amended	EQR, February 2022
Engagement Quality Reviewer	added amended	EQR, February 2022 Sustainability, July 2025
Engagement Team	amended amended amended	ET-GA, June 2023 Tax Planning, January 2025 Sustainability, July 2025
Footnote 1, definition of Engagement Team	amended amended amended	ET-GA, June 2023 BM editorial – September 2024 Sustainability, July 2025
Existing Practitioner	added	Sustainability, July 2025
Expert	added	Sustainability, July 2025
Expertise	added	Sustainability, July 2025
External Expert	amended	Sustainability, July 2025
Financial Statements	amended	Part 4B, September 2020
Financial Statements on which the Firm will express an Opinion	amended	ET-GA (consequential amendment), June 2023
Firm	amended amended	Role and Mindset, March 2021 Sustainability, July 2025

Paragraph	How affected	APES 110 Amending Standard issued
<i>Fundamental principles</i>	amended amended	Technology, June 2024 Sustainability, July 2025
General Purpose Framework	added	Sustainability, July 2025
Group	added amended	ET-GA, June 2023 Sustainability, July 2025
Group Audit	added	ET-GA, June 2023
Group Audit Client	added amended	ET-GA, June 2023 PIE, November 2023
Group Auditor Firm	added	ET-GA, June 2023
Group Audit Team	added	ET-GA, June 2023
Group Component (for a Sustainability Assurance Engagement)	added	Sustainability, July 2025
Group Engagement Leader	added	Sustainability, July 2025
Group Engagement Partner	added	ET-GA, June 2023
Group Financial Statements	added	ET-GA, June 2023
Group Sustainability Assurance Client	added	Sustainability, July 2025
Group Sustainability Assurance Engagement	added	Sustainability, July 2025
Group Sustainability Assurance Firm	added	Sustainability, July 2025
Group Sustainability Assurance Team	added	Sustainability, July 2025
Group Sustainability Information	added	Sustainability, July 2025
Independence	amended amended	Role and Mindset, March 2021 Sustainability, July 2025
Inducement	amended	Sustainability, July 2025
Key Audit Partner	amended amended	EQR, February 2022 ET-GA, June 2023

Paragraph	How affected	APES 110 Amending Standard issued
Key Sustainability Assurance Leader	added	Sustainability, July 2025
Leader	added	Sustainability, July 2025
Listed Entity (extant)	deleted	PIE, November 2023
Network	amended	QM, November 2022
Network Firm	amended	Sustainability, July 2025
<i>Non-compliance with laws and regulations</i> <i>(Sustainability Assurance Practitioners)</i>	added	Sustainability, July 2025
Predecessor Practitioner	added	Sustainability, July 2025
Professional Activity	amended	Sustainability, July 2025
<i>Professional judgement</i>	added amended	Role and Mindset, March 2021 Sustainability, July 2025
[AUST] Professional Standards	amended	Role and Mindset, March 2021
Proposed Practitioner	added	Sustainability, July 2025
Public Interest Entity	amended amended amended	ET-GA (editorial), June 2023 PIE, November 2023 Sustainability, July 2025
Publicly Traded Entity	added	PIE, November 2023
<i>Reasonable and informed third party</i> <i>Reasonable and informed third party test</i>	amended amended amended	Role and Mindset, March 2021 Technology, June 2024 Sustainability, July 2025
Reporting Boundary	added	Sustainability, July 2025
Responsible Party	added	Part 4B, September 2020
Review Team	amended amended	EQR, February 2022 ET-GA, June 2023
<i>Safeguards</i>	amended	Sustainability, July 2025
Subject Matter Information	added	Part 4B, September 2020

Paragraph	How affected	APES 110 Amending Standard issued
<i>Substantial harm</i>	amended	Sustainability, July 2025
Sustainability Assurance Client	added	Sustainability, July 2025
Sustainability Assurance Engagement	added	Sustainability, July 2025
Sustainability Assurance Practitioner	added	Sustainability, July 2025
Sustainability Assurance Team	added	Sustainability, July 2025
Sustainability Information	added	Sustainability, July 2025
Those Charged with Governance	amended	Sustainability, July 2025
<i>Threats</i>	amended	Sustainability, July 2025
<i>Time-on period</i>	amended	Sustainability, July 2025
Underlying Subject Matter	added	Part 4B, September 2020
Value Chain	added	Sustainability, July 2025
Value Chain Component (for a Sustainability Assurance Engagement)	added	Sustainability, July 2025
PART 1 – COMPLYING WITH THE CODE, FUNDAMENTAL PRINCIPLES AND CONCEPTUAL FRAMEWORK		
100.1	renumbered (previously 100.1 A1) and amended	Role and Mindset, March 2021
100.2	added amended	Role and Mindset, March 2021 Sustainability, July 2025
100.3 – 100.4	added	Role and Mindset, March 2021
100.5 A1	renumbered (previously 100.2 A1) and amended	Role and Mindset, March 2021
100.5 A2	renumbered (previously 100.2 A2)	Role and Mindset, March 2021
R100.6	renumbered (previously 100.3) and amended	Role and Mindset, March 2021
100.6 A1 – 100.6 A2	added	Role and Mindset, March 2021

Paragraph	How affected	APES 110 Amending Standard issued
100.6 A3	renumbered (previously 100.3 A2 with additional content incorporated)	Role and Mindset, March 2021
R100.7	renumbered (previously R100.3) and amended	Role and Mindset, March 2021
100.7 A1	renumbered (previously 100.3 A1)	Role and Mindset, March 2021
R100.8	renumbered (previously R100.4) amended	Role and Mindset, March 2021 Sustainability, July 2025
100.8 A1	renumbered (previously 100.4 A1)	Role and Mindset, March 2021
110.1 A1	amended	Role and Mindset, March 2021
110.2 A1	amended	Role and Mindset, March 2021
111.1 A1	amended	Role and Mindset, March 2021
111.1 A2	added	Role and Mindset, March 2021
R112.1	amended	Role and Mindset, March 2021
R113.1	amended	Technology, June 2024
113.1 A1	amended	Technology, June 2024
113.1 A2	added	Technology, June 2024
113.1 A3	amended renumbered (previously 113.1 A2) and amended	Role and Mindset, March 2021 Technology, June 2024
113.1 A4	renumbered (previously 113.1 A3)	Technology, June 2024
R113.3	amended	Technology, June 2024
R114.1	amended (part relocated to R114.2)	Technology, June 2024
114.1 A1	added	Technology, June 2024
R114.2	renumbered (previously part of R114.1) and amended amended	Technology, June 2024 IESBA Handbook 2024 editorial
AUST R114.3	renumbered (previously part of 114.3 A1) and amended	Technology, June 2024
114.3 A1	renumbered (previously 114.1 A1) and amended (part relocated to AUST R114.3)	Technology, June 2024
AUST 114.3 A1.1 – 114.3 A2	renumbered (previously AUST 114.1 A1.1 – 114.1 A2) and amended	Technology, June 2024

Paragraph	How affected	APES 110 Amending Standard issued
114.3 A3	added	Technology, June 2024
R114.4	renumbered (previously R114.2) and amended	Technology, June 2024
R115.1	amended	Role and Mindset, March 2021
120.3 A1	amended	Sustainability, July 2025
R120.5	amended amended	Role and Mindset, March 2021 Technology, June 2024
120.5 A1 – 120.5 A3	added	Role and Mindset, March 2021
120.5 A2 (extant)	deleted	Role and Mindset, March 2021
120.5 A4	renumbered (previously 120.5 A1) and amended	Role and Mindset, March 2021
120.5 A5	renumbered (previously 120.5 A3) and amended amended	Role and Mindset, March 2021 Sustainability, July 2025
120.5 A6 – 120.5 A8	added	Technology, June 2024
120.5 A9	renumbered (previously 120.5 A4) renumbered (previously 120.5 A6)	Role and Mindset, March 2021 Technology, June 2024
120.6 A3	amended	Role and Mindset, March 2021
120.8 A2	amended	Role and Mindset, March 2021
120.12 A1 – 120.13 A2	added	Role and Mindset, March 2021
120.13 A3	added amended	Role and Mindset, March 2021 Technology, June 2024
120.14 A1	added amended	Role and Mindset, March 2021 QM, November 2022
120.15 A1 to 120.15 A2	renumbered (previously 120.12 A1 to 120.13 A1)	Role and Mindset, March 2021
120.15 A3	added amended	Fees, July 2022 QM, November 2022
120.16 A1	renumbered (previously 120.12 A2)	Role and Mindset, March 2021
120.16 A2	renumbered (previously 120.13 A2) and amended	Role and Mindset, March 2021

Paragraph	How affected	APES 110 Amending Standard issued
PART 2 – MEMBERS IN BUSINESS (INCLUDING EMPLOYMENT RELATIONSHIPS OF MEMBERS IN PUBLIC PRACTICE)		
200.2	amended	Sustainability, July 2025
200.5 A3	amended amended	Role and Mindset, March 2021 Technology, June 2024
Footnote 3, paragraph 200.5 A3	amended	Role and Mindset, March 2021
200.6 A1	amended amended amended	QM, November 2022 Technology, June 2024 Sustainability, July 2025
200.6 A2	added amended	Technology, June 2024 Sustainability, July 2025
200.7 A3	amended	Sustainability, July 2025
200.7 A4	added	Technology, June 2024
200.7 A5	renumbered (previously 200.7.A4)	Technology, June 2024
200.9 A2	amended	Sustainability, July 2025
210.4 A1	amended amended	Technology, June 2024 Sustainability, July 2025
220.3 A2	amended	Sustainability, July 2025
220.3 A3	amended	Sustainability, July 2025
R220.4	amended amended	Role and Mindset, March 2021 Sustainability, July 2025
220.4 A1	added	Sustainability, July 2025
220.4 A2	renumbered (previously 220.4 A1)	Sustainability, July 2025
220.4 A3 – 220.4 A4	added	Sustainability, July 2025
220.5 A1	amended	Sustainability, July 2025
220.6 A1	amended	Sustainability, July 2025
Sub-heading for R220.7	amended	Technology, June 2024
R220.7	amended amended amended	Role and Mindset, March 2021 Technology, June 2024 Sustainability, July 2025
220.7 A1	added	Sustainability, July 2025

Paragraph	How affected	APES 110 Amending Standard issued
220.7 A2	amended (as 220.7 A1) renumbered (previously 220.7 A1) and amended	Technology, June 2024 Sustainability, July 2025
Sub-heading for R220.8	added	Technology, June 2024
R220.8	added	Technology, June 2024
220.8 A1	added amended	Technology, June 2024 Sustainability, July 2025
R220.9 – 220.9 A1	renumbered (previously R220.8 – 220.8 A1)	Technology, June 2024
220.9 A2	renumbered (previously 220.8 A2) amended	Technology, June 2024 Sustainability, July 2025
AUST R220.9.1 – 220.10 A1	renumbered (previously AUST R220.8.1 – 220.9 A1)	Technology, June 2024
220.11 A1	renumbered (previously 220.10 A1) amended	Technology, June 2024 Sustainability, July 2025
220.12 A1	renumbered (previously 220.11 A1) amended	Technology, June 2024 Sustainability, July 2025
220.12 A2 – 220.12 A3	renumbered (previously 220.11.A2 – 220.11 A3)	Technology, June 2024
220.12 A4	added	Technology, June 2024
230.2	amended	Sustainability, July 2025
R230.3	amended	Sustainability, July 2025
230.3 A4	amended	Sustainability, July 2025
Section 240 Financial Interests, Compensation and Incentives Linked to Financial or Non-Financial Reporting and Decision Making	Section heading amended	Sustainability, July 2025
R240.3	amended	Technology, June 2024
240.3 A1 – 240.3 A2	amended	Sustainability, July 2025
260.3	amended	Sustainability, July 2025
260.5 A2 – 260.5 A3	amended	Sustainability, July 2025

Paragraph	How affected	APES 110 Amending Standard issued
Footnote 4, paragraph 260.9 A1	amended	Role and Mindset, March 2021
R260.15 – 260.15 A1	amended	Sustainability, July 2025
R260.21 – R260.22	amended	Technology, June 2024
R260.26	amended	Technology, June 2024
270.3 A2	amended amended	Fees, July 2022 Sustainability, July 2025
270.3 A4	amended	Sustainability, July 2025
Section 280 Tax Planning Activities	added	Tax Planning, January 2025
280.1 – 280.3	added	Tax Planning, January 2025
280.4 A1 – 280.4 A2	added amended	Tax Planning, January 2025 Sustainability, July 2025
280.4 A3 – 280.12 A1 (including Footnote 5)	added	Tax Planning, January 2025
AUST 280.12 A1.1	added amended	Tax Planning, January 2025 Sustainability, July 2025
280.12 A2 – 280.19 A1	added	Tax Planning, January 2025
280.19 A2	added amended	Tax Planning, January 2025 Sustainability, July 2025
280.19 A3 – 280.23 A2	added	Tax Planning, January 2025
Section 290 Using The Work of an External Expert	added	Sustainability, July 2025
290.1 – 290.19 A1	added	Sustainability, July 2025
PART 3 – MEMBERS IN PUBLIC PRACTICE		
300.2	amended	Sustainability, July 2025
300.5 A1	amended	Sustainability, July 2025
300.5 A2	added	Technology, June 2024
300.6 A1	amended amended amended	EQR, February 2022 Technology, June 2024 Sustainability, July 2025

Paragraph	How affected	APES 110 Amending Standard issued
300.6 A2	added amended	Technology, June 2024 Sustainability, July 2025
300.7 A3	amended	Sustainability, July 2025
300.7 A4a	added	Sustainability, July 2025
300.7 A5	amended	QM, November 2022
300.7 A6	added	Technology, June 2024
300.7 A7	renumbered (previously 300.7 A6)	Technology, June 2024
300.7 A8	amended (as 300.7 A7) renumbered (previously 300.7 A7)	PIE, November 2023 Technology, June 2024
300.9 A2	amended	Sustainability, July 2025
310.4 A1	amended amended	Technology, June 2024 Sustainability, July 2025
310.8 A2	amended	Technology, June 2024
R310.12	amended	Technology, June 2024
310.12 A1	amended	Technology, June 2024
320.3 A1	amended	Sustainability, July 2025
320.3 A4	amended amended amended	Fees, July 2022 QM, November 2022 Sustainability, July 2025
320.7 A2	amended	Technology, June 2024
320.9 A1	amended	Sustainability, July 2025
R320.10	amended	Technology, June 2024
320.10 A1	added	Sustainability, July 2025
320.10 A2	amended (as 320.10 A1) renumbered (previously 320.10 A1) and amended	Technology, June 2024 Sustainability, July 2025
Sub-heading for R320.11	added	Technology, June 2024
R320.11	added	Technology, June 2024
320.11 A1	added amended	Technology, June 2024 Sustainability, July 2025
Sub-heading for 320.12 A1	added	Technology, June 2024

Paragraph	How affected	APES 110 Amending Standard issued
320.12 A1	added	Technology, June 2024
321.3 A1	amended	Tax Planning, January 2025
321.3 A3	amended	Tax Planning, January 2025
R321.4	amended	Tax Planning, January 2025
Section 325 Objectivity of an Engagement Quality Reviewer and other Appropriate Reviewers	added	EQR, February 2022
325.1 – 325.4	added	EQR, February 2022
325.5 A1	added amended	EQR, February 2022 QM, November 2022
325.5 A2 – 325.8 A3	added	EQR, February 2022
325.5 A1	amended	QM, November 2022
Heading for 330.3 A1	amended	BM editorial - September 2024
330.3 A1	amended	Fees, July 2022
330.3 A3	amended	Fees, July 2022
330.4 A2	amended amended	QM, November 2022 Sustainability, July 2025
AUST R330.4.1	amended	Role and Mindset, March 2021
Footnote 6, paragraph 350.2	renumbered (previously 5)	Tax Planning, January 2025
360.3	amended	Sustainability, July 2025
360.5 A2 – 360.5 A3	amended	Sustainability, July 2025
Footnote 7, paragraph R360.6	renumbered (previously 6)	Tax Planning, January 2025
R360.16 – 360.18 A1	amended	ET-GA, June 2023
Sub-heading for R360.18a	added	Sustainability, July 2025
R360.18a – R360.18b (including footnote 8)	added	Sustainability, July 2025
Sub-heading for 360.18b A1	added	Sustainability, July 2025
360.18b A1	added	Sustainability, July 2025

Paragraph	How affected	APES 110 Amending Standard issued
Sub-heading for 360.18b A2	added	Sustainability, July 2025
360.18b A2	added	Sustainability, July 2025
360.19 A1	amended	QM, November 2022
Footnote 9, paragraph 360.21 A1	amended (as 7) renumbered (previously 7) renumbered (previously 8)	NAS, December 2022 Tax Planning, January 2025 Sustainability, July 2025
360.25 A3	amended	ET-GA, June 2023
Footnote 10, paragraph 360.25 A3	amended (as 8) renumbered (previously 8) renumbered (previously 9)	Role and Mindset, March 2021 Tax Planning, January 2025 Sustainability, July 2025
R360.26 – R360.27	amended	Technology, June 2024
R360.31 – 360.34 A1	amended	ET-GA (consequential amendments), June 2023
R360.37 – R360.38	amended	Technology, June 2024
Section 380 Tax Planning Services	added	Tax Planning, January 2025
380.1 – 380.3	added	Tax Planning, January 2025
Footnote 11, paragraph 380.3	added (as 10) renumbered (previously 10)	Tax Planning, January 2025 Sustainability, July 2025
380.4 A1 – 380.4 A2	added amended	Tax Planning, January 2025 Sustainability, July 2025
380.4 A3 – R380.12	added	Tax Planning, January 2025
Footnote 12, paragraph R380.12	added (as 11) renumbered (previously 11)	Tax Planning, January 2025 Sustainability, July 2025
380.12 A1	added	Tax Planning, January 2025
AUST 380.12 A1.1	added amended	Tax Planning, January 2025 Sustainability, July 2025
380.12 A2 – 380.19 A1	added	Tax Planning, January 2025
380.19 A2 – 380.19 A3	added amended	Tax Planning, January 2025 Sustainability, July 2025
380.19 A4 – 380.26 A2	added	Tax Planning, January 2025

Paragraph	How affected	APES 110 Amending Standard issued
Section 390 Using The Work of an External Expert	added	Sustainability, July 2025
390.1 – 390.29 A1 (including footnotes 13-14)	added	Sustainability, July 2025
[AUST] PREFACE: PART 4A AND PART 4B		
Preface heading and text	amended	Sustainability, July 2025
PART 4A – INDEPENDENCE FOR AUDIT AND REVIEW ENGAGEMENTS		
400.2	amended	Fees, July 2022
400.4	amended	QM, November 2022
400.6	amended	ET-GA, June 2023
Sub-heading for 400.8	added	ET-GA, June 2023
400.8 – 400.10	added	ET-GA, June 2023
400.11	added amended	ET-GA, June 2023 Sustainability, July 2025
400.12	added	ET-GA, June 2023
400.13	renumbered (previously 400.8) amended	ET-GA, June 2023 PIE, November 2023
400.14	renumbered (previously AUST R400.8.1) renumbered (previously AUST R400.13.1) and amended	ET-GA, June 2023 PIE, November 2023
400.15	added	PIE, November 2023
400.16	renumbered (previously 400.9) renumbered (previously 400.14) and amended	ET-GA, June 2023 PIE, November 2023
400.17	renumbered (previously 400.10) renumbered (previously 400.15) and amended amended	ET-GA, June 2023 PIE, November 2023 Sustainability, July 2025
400.18 – AUST R400.19.1	renumbered (previously 400.11 to AUST R400.12.1) renumbered (previously 400.16 to AUST R400.17.1) and amended	ET-GA, June 2023 PIE, November 2023

Paragraph	How affected	APES 110 Amending Standard issued
R400.20 – 400.20 A3	added (as R400.13 – 400.13 A3) renumbered (previously R400.13 to 400.13 A3) renumbered (previously R400.18 to 400.18 A3)	NAS, December 2022 ET-GA, June 2023 PIE, November 2023
400.20 A4	added (as 400.13 A4) renumbered (previously 400.13 A4) renumbered (previously 400.18 A4) and amended	NAS, December 2022 ET-GA, June 2023 PIE, November 2023
R400.21	added (as R400.14) renumbered (previously R400.14) renumbered (previously R400.19) amended	NAS, December 2022 ET-GA, June 2023 PIE, November 2023 Sustainability, July 2025
400.21 A1	added	Technology, June 2024
Sub-heading for R400.22	added	PIE, November 2023
R400.22 – 400.23 A2	added	PIE, November 2023
AUST R400.23.1	renumbered (previously AUST 400.8.1 A1) and amended renumbered (previously AUST 400.13.1 A1) and amended	ET-GA (editorial), June 2023 PIE, November 2023
Footnotes 15 -17, paragraph AUST R400.23.1	renumbered (previously 9 -11) renumbered (previously 12-14)	Tax Planning, January 2025 Sustainability, July 2025
Footnote 18, paragraph AUST R400.23.1	amended (as 12) renumbered (previously 12) renumbered (previously 15)	PIE, November 2023 Tax Planning, January 2025 Sustainability, July 2025
Footnote 19, paragraph AUST R400.23.1	renumbered (previously 13) renumbered (previously 16)	Tax Planning, January 2025 Sustainability, July 2025
AUST R400.24	added	PIE, November 2023
R400.25 – R400.26	added	PIE, November 2023
R400.27	renumbered (previously R400.20) and amended	PIE, November 2023
Sub-heading for R400.30	added	NAS, December 2022
400.30 A1	amended	ET-GA, June 2023
R400.31	amended amended	NAS, December 2022 ET-GA, June 2023

Paragraph	How affected	APES 110 Amending Standard issued
400.31 A1	amended	ET-GA, June 2023
400.31 A2	added	NAS, December 2022
400.31 A3	renumbered (previously 400.31 A2) and amended	NAS, December 2022
400.31 A4 – 400.32 A1	added	NAS, December 2022
R400.53	amended	QM, November 2022
400.53 A4	amended	QM, November 2022
R400.54 – 400.54 A1	amended	Sustainability, July 2025
R400.73	amended	EQR, February 2022
400.73 A1	amended amended	EQR, February 2022 QM, November 2022
R400.74	amended	BM editorial – September 2024
R400.80	amended	QM, November 2022
Footnote 20, paragraph R400.80	renumbered (previously 14) renumbered (previously 17)	Tax Planning, January 2025 Sustainability, July 2025
400.80 A1	amended	QM, November 2022
Section 405 Group Audits	added	ET-GA, June 2023
405.1 – R405.4	added	ET-GA, June 2023
405.4 A1	added amended	ET-GA, June 2023 BM editorial – September 2024
R405.5 – 405.16 A2	added	ET-GA, June 2023
R405.17	added amended	ET-GA, June 2023 Technology, June 2024
R405.18	added amended	ET-GA, June 2023 Sustainability, July 2025
405.18 A1 – 405.21 A1	added	ET-GA, June 2023
405.21 A2	added amended	ET-GA, June 2023 Technology, June 2024
405.22 A1 – R405.29	added	ET-GA, June 2023
410.2	amended	Fees, July 2022

Paragraph	How affected	APES 110 Amending Standard issued
410.3 A1 – 410.3 A3	added	Fees, July 2022
Footnote 21, paragraph 410.3 A3	added (as 15) renumbered (previously 15) renumbered (previously 18)	Fees, July 2022 Tax Planning, January 2025 Sustainability, July 2025
410.4 A1 – 410.4 A3	added	Fees, July 2022
410.4 A4	added amended	Fees, July 2022 QM, November 2022
410.4 A5 – R410.7	added	Fees, July 2022
R410.5 (extant) – R410.6 (extant)	deleted	Fees, July 2022
410.8 A1 – R410.10	renumbered (previously 410.9 A1 – R410.11)	Fees, July 2022
410.10 A1	renumbered (previously 410.12 A1) and amended	Fees, July 2022
410.10 A2	renumbered (previously 410.12 A2)	Fees, July 2022
410.10 A3	renumbered (previously 410.12 A3) and amended	Fees, July 2022
410.11 A1 – 410.11 A2	added	Fees, July 2022
410.11 A2a	added	Sustainability, July 2025
410.11 A3 – 410.12 A1	added	Fees, July 2022
410.12 A2	renumbered (previously 410.7 A1) and amended	Fees, July 2022
410.12 A3	added	Fees, July 2022
410.12 A4 – R410.13	renumbered (previously 410.7 A1 – R410.8) and amended	Fees, July 2022
410.14 A1	renumbered (previously 410.3 A1) and amended	Fees, July 2022
410.14 A2	added	Fees, July 2022
410.14 A3 – AUST R410.14.2	renumbered (previously 410.3 A2 – AUST 410.3.1 A1) and amended	Fees, July 2022
AUST R410.14.3 – R410.17	added	Fees, July 2022
R410.18	renumbered (previously R410.4) and amended	Fees, July 2022

Paragraph	How affected	APES 110 Amending Standard issued
R410.19 – R410.23 A1	added	Fees, July 2022
R410.24	added amended	Fees, July 2022 ET-GA (consequential amendments), June 2023
R410.25 – 410.26 A1	added	Fees, July 2022
Footnote 22, paragraph 410.25 A1	added (as 16) renumbered (previously 16) renumbered (previously 19)	Fees, July 2022 Tax Planning, January 2025 Sustainability, July 2025
R410.27	added amended	Fees, July 2022 ET-GA (consequential amendments), June 2023
R410.28 – R410.33	added	Fees, July 2022
Footnote 23, paragraph R410.30	added (as 17) renumbered (previously 17) renumbered (previously 20)	Fees, July 2022 Tax Planning, January 2025 Sustainability, July 2025
AUST R411.4	renumbered (previously R411.4) and amended	Fees, July 2022
510.4 A1	amended	ET-GA, June 2023
Footnote 24, paragraph 510.10 A13	renumbered (previously 15) amended (as 18) renumbered (previously 18) renumbered (previously 21)	Fees, July 2022 NAS, December 2022 Tax Planning, January 2025 Sustainability, July 2025
Footnote 25, paragraph R511.4	renumbered (previously 16) renumbered (previously 19) renumbered (previously 22)	Fees, July 2022 Tax Planning, January 2025 Sustainability, July 2025
520.3 A2	amended	Technology, June 2024
520.3 A3	added	Technology, June 2024
Footnote 26, paragraph R520.4	renumbered (previously 17) renumbered (previously 20) renumbered (previously 23) and amended	Fees, July 2022 Tax Planning, January 2025 Sustainability, July 2025
Footnote 27, paragraph R520.5	renumbered (previously 18) renumbered (previously 21) renumbered (previously 24) and amended	Fees, July 2022 Tax Planning, January 2025 Sustainability, July 2025

Paragraph	How affected	APES 110 Amending Standard issued
520.6 A1	amended	Technology, June 2024
Sub-heading for 520.7 A1	added	Technology, June 2024
520.7 A1	added	Technology, June 2024
Footnote 28, paragraph R522.3	renumbered (previously 19) renumbered (previously 22) renumbered (previously 25)	Fees, July 2022 Tax Planning, January 2025 Sustainability, July 2025
Footnote 29, paragraph 522.4 A1	renumbered (previously 20) renumbered (previously 23) renumbered (previously 26) and amended	Fees, July 2022 Tax Planning, January 2025 Sustainability, July 2025
Footnote 30, paragraph R523.3	renumbered (previously 21) renumbered (previously 24) renumbered (previously 27) and amended	Fees, July 2022 Tax Planning, January 2025 Sustainability, July 2025
Footnote 31, paragraph AUST R523.3.1	renumbered (previously 22) renumbered (previously 25) renumbered (previously 28)	Fees, July 2022 Tax Planning, January 2025 Sustainability, July 2025
Footnote 32, paragraph 524.3 A1	renumbered (previously 23) renumbered (previously 26) renumbered (previously 29) and amended	Fees, July 2022 Tax Planning, January 2025 Sustainability, July 2025
Footnote 33, paragraph R524.4	renumbered (previously 24) renumbered (previously 27) renumbered (previously 30) and amended	Fees, July 2022 Tax Planning, January 2025 Sustainability, July 2025
Footnote 34, paragraph R524.6	renumbered (previously 25) renumbered (previously 28) renumbered (previously 31) and amended	Fees, July 2022 Tax Planning, January 2025 Sustainability, July 2025
Footnote 35, paragraph R524.7	renumbered (previously 26) renumbered (previously 29) renumbered (previously 32) and amended	Fees, July 2022 Tax Planning, January 2025 Sustainability, July 2025
R525.4	amended	NAS, December 2022
540.2	amended	Sustainability, July 2025
Sub-heading for 540.3 A1	added	Sustainability, July 2025

Paragraph	How affected	APES 110 Amending Standard issued
540.3 A1	added	Sustainability, July 2025
540.4 A1	renumbered (previously 540.3 A1) and amended	Sustainability, July 2025
540.4 A2	renumbered (previously 540.3 A2)	Sustainability, July 2025
540.4 A3	renumbered (previously 540.3 A3) and amended	Sustainability, July 2025
540.4 A4	renumbered (previously 540.3 A4)	Sustainability, July 2025
540.4 A5	renumbered (previously 540.3 A5) and amended	Sustainability, July 2025
540.4 A6	renumbered (previously 540.3 A6)	Sustainability, July 2025
R540.5	amended (as R540.4) amended (as R540.4) renumbered (previously R540.4) and amended	EQR, February 2022 ET-GA, June 2023 Sustainability, July 2025
R540.6	added	Sustainability, July 2025
R540.7	amended (as R540.5) renumbered (previously R540.5) and amended	EQR, February 2022 Sustainability, July 2025
Footnote 36, paragraph R540.7	renumbered (previously 27) renumbered (previously 30) renumbered (previously 33) and amended	Fees, July 2022 Tax Planning, January 2025 Sustainability, July 2025
R540.8	renumbered (previously R540.6) and amended	Sustainability, July 2025
540.8 A1	amended (as 540.6 A1) renumbered (previously 540.6 A1) and amended	EQR, February 2022 Sustainability, July 2025
Footnote 37, paragraph 540.8 A1	renumbered (previously 28) renumbered (previously 31) renumbered (previously 34) and amended	Fees, July 2022 Tax Planning, January 2025 Sustainability, July 2025
Footnote 38, paragraph 540.8 A1	added	Sustainability, July 2025
R540.9	renumbered (previously R540.7) and amended	Sustainability, July 2025
540.9 A1	renumbered (previously 540.7 A1)	Sustainability, July 2025

Paragraph	How affected	APES 110 Amending Standard issued
R540.10	renumbered (previously R540.8) and amended	Sustainability, July 2025
Footnote 39, paragraph R540.10	renumbered (previously 29) renumbered (previously 32) renumbered (previously 35) and amended	Fees, July 2022 Tax Planning, January 2025 Sustainability, July 2025
R540.11	renumbered (previously R540.9) and amended	Sustainability, July 2025
Footnote 40, paragraph R540.11	renumbered (previously 30) amended (as 30) renumbered (previously 33) renumbered (previously 36)	Fees, July 2022 NAS, December 2022 Tax Planning, January 2025 Sustainability, July 2025
R540.12	renumbered (previously R540.10) and amended	Sustainability, July 2025
540.12 A1	renumbered (previously 540.10 A1)	Sustainability, July 2025
R540.13	renumbered (previously R540.11)	Sustainability, July 2025
Footnote 41, paragraph R540.13	renumbered (previously 31) renumbered (previously 34) renumbered (previously 37) and amended	Fees, July 2022 Tax Planning, January 2025 Sustainability, July 2025
R540.14	amended renumbered (previously R540.12)	EQR, February 2022 Sustainability, July 2025
Footnote 42, paragraph R540.14	renumbered (previously 32) renumbered (previously 35) renumbered (previously 38) and amended	Fees, July 2022 Tax Planning, January 2025 Sustainability, July 2025
R540.15	renumbered (previously R540.13) and amended	Sustainability, July 2025
540.16 A1	added (as 540.14 A1) renumbered (previously 540.14 A1)	EQR, February 2022 Sustainability, July 2025
Sub-heading for R540.17	amended	Sustainability, July 2025
R540.17	renumbered (previously R540.14) renumbered (previously R540.15) and amended	EQR, February 2022 Sustainability, July 2025

Paragraph	How affected	APES 110 Amending Standard issued
R540.18 – R540.20	renumbered (previously R540.15 – R540.17) and amended renumbered (previously R540.16 – R540.18) and amended	EQR, February 2022 Sustainability, July 2025
Footnote 43, paragraph R540.19	added renumbered (previously 33) renumbered (previously 36) renumbered (previously 39)	EQR, February 2022 Fees, July 2022 Tax Planning, January 2025 Sustainability, July 2025
R540.21	renumbered (previously R540.18) renumbered (previously R540.19) and amended	EQR, February 2022 Sustainability, July 2025
Sub-heading for R540.22	amended	Sustainability, July 2025
R540.22	renumbered (previously R540.19) and amended renumbered (previously R540.20) and amended	EQR, February 2022 Sustainability, July 2025
Footnotes 44, paragraph R540.22	renumbered (previously 33) renumbered (previously 37) renumbered (previously 37) renumbered (previously 40) and amended	EQR, February 2022 Fees, July 2022 Tax Planning, January 2025 Sustainability, July 2025
AUST R540.22.1	renumbered (previously AUST R540.19.1) renumbered (previously AUST R540.20.1)	EQR, February 2022 Sustainability, July 2025
Footnotes 45, paragraph AUST R540.22.1	renumbered (previously 34) renumbered (previously 38) renumbered (previously 38) renumbered (previously 41) and amended	EQR, February 2022 Fees, July 2022 Tax Planning, January 2025 Sustainability, July 2025
Footnotes 46, paragraph AUST R540.22.1	renumbered (previously 35) renumbered (previously 39) renumbered (previously 39) renumbered (previously 42) and amended	EQR, February 2022 Fees, July 2022 Tax Planning, January 2025 Sustainability, July 2025
R540.23	renumbered (previously R540.20) amended renumbered (previously R540.21) and amended	EQR, February 2022 ET-GA, June 2023 Sustainability, July 2025

Paragraph	How affected	APES 110 Amending Standard issued
540.23 A1	renumbered (previously 540.20 A1) and amended renumbered (previously 540.21 A1) and amended	EQR, February 2022 Sustainability, July 2025
600.2	amended	Sustainability, July 2025
600.3	amended	NAS, December 2022
600.4	renumbered (previously part of 600.3) and amended	NAS, December 2022
600.4 A1 (extant)	deleted	NAS, December 2022
600.5	renumbered (previously 600.4 A2) and amended	NAS, December 2022
600.6	added	Technology, June 2024
600.6 A1 (extant) – 600.6 A2 (extant)	deleted	NAS, December 2022
600.7 A1	added (as 600.6 A1) renumbered (previously 600.6 A1)	NAS, December 2022 Technology, June 2024
600.8 A1	added (as 600.7 A1) amended (as 600.7 A1) amended (as 600.7 A1) renumbered (previously 600.7 A1)	NAS, December 2022 ET-GA (editorial), June 2023 PIE, November 2023 Technology, June 2024
R600.7 (extant) – R600.8 (extant)	deleted	NAS, December 2022
R600.9	renumbered (previously R600.4) and amended (as R600.8) renumbered (previously R600.8)	NAS, December 2022 Technology, June 2024
600.10 A1	added (as 600.9 A1) renumbered (previously 600.9 A1)	NAS, December 2022 Technology, June 2024
600.10 A2	renumbered (previously 600.5 A1) and amended amended (as 600.9 A2) amended (as 600.9 A2) renumbered (previously 600.9 A2) and amended amended	NAS, December 2022 ET-GA (editorial), June 2023 PIE, November 2023 Technology, June 2024 Sustainability, July 2025

Paragraph	How affected	APES 110 Amending Standard issued
600.10 A3 – 600.11 A1	renumbered (previously 600.5 A2 to 600.5 A3) and amended renumbered (previously 600.9 A3 to 600.10 A1)	NAS, December 2022 Technology, June 2024
600.11 A2	added (as 600.10 A2) renumbered (previously 600.10 A2)	NAS, December 2022 Technology, June 2024
600.12 A1	added (as 600.11 A1) renumbered (previously 600.11 A1) and amended	NAS, December 2022 Technology, June 2024
R600.13	renumbered (previously 600.5 A4) and amended renumbered (previously R600.12)	NAS, December 2022 Technology, June 2024
600.13 A1	added (as 600.12 A1) renumbered (previously 600.12 A1) and amended	NAS, December 2022 Technology, June 2024
600.14 A1 – 600.16 A2	added (as 600.13 A1 to 600.15 A2) renumbered (previously 600.13 A1 to 600.15 A2)	NAS, December 2022 Technology, June 2024
R600.17	added (as R600.16) renumbered (previously R600.16) and amended	NAS, December 2022 Technology, June 2024
R600.18	added (as R600.17) amended (as R600.17) amended (as R600.17) renumbered (previously R600.17) and amended	NAS, December 2022 ET-GA (editorial), June 2023 PIE, November 2023 Technology, June 2024
600.18 A1	added (as 600.17 A1) renumbered (previously 600.17 A1)	NAS, December 2022 Technology, June 2024
600.19 A1	renumbered (previously 600.6 A3) and amended renumbered (previously 600.18 A1)	NAS, December 2022 Technology, June 2024
600.19 A2 – 600.19 A4	added (as 600.18 A2 – 600.18 A4) renumbered (previously 600.18 A2 – 600.18 A4)	NAS, December 2022 Technology, June 2024
600.20 A1	added (as 600.19 A1) renumbered (previously 600.19 A1)	NAS, December 2022 Technology, June 2024

Paragraph	How affected	APES 110 Amending Standard issued
600.21 A1 – 600.21 A2	added (as 600.20 A1 to 600.20 A2) renumbered (previously 600.20 A1 to 600.20 A2) and amended	NAS, December 2022 Technology, June 2024
R600.22 – 600.22 A1	added (as R600.21 to 600.21 A1) renumbered (previously R600.21 to 600.21 A1)	NAS, December 2022 Technology, June 2024
R600.23 – R600.25	added (as R600.22 – R600.24) renumbered (previously R600.22 to R600.24) and amended	NAS, December 2022 Technology, June 2024
R600.26	renumbered (previously R600.9) and amended renumbered (previously R600.25)	NAS, December 2022 Technology, June 2024
600.26 A1	added (as 600.25 A1) renumbered (previously 600.25 A1)	NAS, December 2022 Technology, June 2024
R600.27	renumbered (previously R600.10) and amended amended (as R600.26) amended (as R600.26) renumbered (previously R600.26)	NAS, December 2022 ET-GA (editorial), June 2023 PIE, November 2023 Technology, June 2024
600.28 A1	added (as 600.27 A1) renumbered (previously 600. 27 A1) and amended	NAS, December 2022 Technology, June 2024
601.1 (extant)	deleted	NAS, December 2022
601.1	renumbered (previously 601.2) and amended amended	NAS, December 2022 Technology, June 2024
601.2 A1	renumbered (previously 601.3 A2)	NAS, December 2022
601.3 A1	amended	NAS, December 2022
601.3 A3 (extant) – 601.3 A4 (extant)	deleted	NAS, December 2022
601.4 A1	added	NAS, December 2022
R601.5	amended	NAS, December 2022
601.5 A1	renumbered (previously 601.4 A1) and amended	NAS, December 2022
601.5. A2	added amended	Technology, June 2024 Sustainability, July 2025

Paragraph	How affected	APES 110 Amending Standard issued
601.5 A3	renumbered (previously 601.4 A1) and amended amended (as 601.5 A2) amended (as 601.5 A2) renumbered (previously 601.5 A2) and amended	NAS, December 2022 ET-GA (editorial), June 2023 PIE, November 2023 Technology, June 2024
601.5 A4	renumbered (previously 601.5 A1) and amended renumbered (previously 601.5 A3)	NAS, December 2022 Technology, June 2024
R601.6	amended	NAS, December 2022
R601.7	amended	NAS, December 2022
602.1 (extant)	deleted	NAS, December 2022
602.1	renumbered (previously 602.2) and amended amended	NAS, December 2022 Technology, June 2024
602.2 A1 – 602.2 A2	renumbered (previously 602.3 A1 to 602.3 A2) and amended	NAS, December 2022
602.3 A1	added	NAS, December 2022
603.1 (extant)	deleted	NAS, December 2022
603.1	renumbered (previously 603.2) and amended amended	NAS, December 2022 Technology, June 2024
603.2 A1 – 603.2 A2	renumbered (previously 603.3 A1 to 603.3 A2) and amended	NAS, December 2022
603.3 A1	added	NAS, December 2022
603.3 A2	renumbered (previously 603.3 A3) and amended	NAS, December 2022
603.3 A3	renumbered (previously 603.3 A4) and amended	NAS, December 2022
603.4 A1	amended	NAS, December 2022
R603.5	amended amended	NAS, December 2022 Technology, June 2024
603.5 A1	added	NAS, December 2022
604.1 (extant)	deleted	NAS, December 2022

Paragraph	How affected	APES 110 Amending Standard issued
604.1	renumbered (previously 604.2) and amended amended	NAS, December 2022 Technology, June 2024
604.2 A1	renumbered (previously 604.3 A1) and amended	NAS, December 2022
604.2 A2 – 604.3 A1	added	NAS, December 2022
604.3 A2	amended amended	NAS, December 2022 Sustainability, July 2025
AUST R604.4 – AUST R604.4 1	added	NAS, December 2022
604.4 A1 (extant)	deleted	NAS, December 2022
604.5 A1	renumbered (previously 604.4 A2) and amended	NAS, December 2022
604.6 A1 (extant)	deleted	NAS, December 2022
604.6 A1	renumbered (previously 604.4 A3) and amended	NAS, December 2022
604.7 A1	added	NAS, December 2022
604.8 A1	renumbered (previously 604.5 A1) and amended	NAS, December 2022
604.9 A1	renumbered (previously 604.5 A2) and amended	NAS, December 2022
604.9 A2	renumbered (previously 604.5 A3)	NAS, December 2022
R604.10	renumbered (previously R604.6) and amended amended	NAS, December 2022 Technology, June 2024
604.11 A1	renumbered (previously 604.7 A2) and amended	NAS, December 2022
604.12 A1	renumbered (previously 604.7 A1) and amended	NAS, December 2022
604.12 A2 – AUST R604.12.1	added	NAS, December 2022
604.12 A3	renumbered (previously 604.7 A3) and amended	NAS, December 2022
R604.13	renumbered (previously R604.8) and amended	NAS, December 2022

Paragraph	How affected	APES 110 Amending Standard issued
604.14 A1	renumbered (previously 604.7 A4) and amended	NAS, December 2022
R604.15	added amended	NAS, December 2022 Technology, June 2024
604.15 A1 – 604.16 A1	added	NAS, December 2022
604.17 A1	renumbered (previously 604.9 A1) and amended	NAS, December 2022
604.17 A2	renumbered (previously 604.9 A5) and amended	NAS, December 2022
604.17 A3	added	NAS, December 2022
604.18 A1 – 604.18 A3	renumbered (previously 604.9 A2 to 604.9 A4) and amended	NAS, December 2022
R604.19	added amended	NAS, December 2022 Technology, June 2024
604.19 A1	added	NAS, December 2022
604.20 A1	renumbered (previously 604.10 A2) and amended	NAS, December 2022
604.21 A1	renumbered (previously 604.10 A1) and amended	NAS, December 2022
604.22 A1 – 604.23 A1	renumbered (previously 604.10 A3 to 604.10 A4) and amended	NAS, December 2022
R604.24	added amended	NAS, December 2022 Technology, June 2024
604.24 A1	added	NAS, December 2022
R604.25	renumbered (previously R604.11) and amended	NAS, December 2022
R604.26	added	NAS, December 2022
604.27 A1 – 604.27 A2	renumbered (previously 604.11 A1 to 604.11 A2) and amended	NAS, December 2022
605.1 (extant)	deleted	NAS, December 2022
605.1	renumbered (previously 605.2) and amended amended	NAS, December 2022 Technology, June 2024

Paragraph	How affected	APES 110 Amending Standard issued
Footnote 47, paragraph 605.1	Amended and renumbered (previously 36) amended (as 40) renumbered (previously 40) renumbered (previously 43)	Fees, July 2022 BM editorial – September 2024 Tax Planning, January 2025 Sustainability, July 2025
605.2 A1 – 605.2 A2	renumbered (previously 605.3 A1 to 605.3 A2) and amended	NAS, December 2022
R605.3	renumbered (previously R605.4) and amended amended amended	NAS, December 2022 ET-GA (editorial), June 2023 PIE, November 2023
605.3 A1 – 605.3 A2	renumbered (previously 605.4 A1 to 605.4 A2) and amended	NAS, December 2022
605.4 A1	added	NAS, December 2022
605.4 A2 – R605.4 A3	renumbered (previously 605.4 A3 to R605.4 A4) and amended amended	NAS, December 2022 ET-GA, June 2023
605.5 A1	renumbered (previously 605.4 A5) and amended	NAS, December 2022
R605.6	renumbered (previously R605.5) and amended amended	NAS, December 2022 Technology, June 2024
605.6 A1	renumbered (previously R605.5) and amended	NAS, December 2022
606.1 (extant)	deleted	NAS, December 2022
606.1	renumbered (previously 606.2) and amended amended	NAS, December 2022 Technology, June 2024
606.2 A1	added	Technology, June 2024
606.2 A2	renumbered (previously 606.3 A1) renumbered (previously 606.2 A1) and amended	NAS, December 2022 Technology, June 2024
R606.3	renumbered (previously R606.4) and amended amended amended amended	NAS, December 2022 ET-GA (editorial), June 2023 PIE, November 2023 Technology, June 2024

Paragraph	How affected	APES 110 Amending Standard issued
606.3 A1 – 606.3 A2	added	Technology, June 2024
606.4 A1	added	NAS, December 2022
606.4 A2 (extant)	renumbered (previously 606.3 A2) and amended deleted	NAS, December 2022 Technology, June 2024
606.4 A2	renumbered (previously 606.4 A1) and amended renumbered (previously 606.4 A3)	NAS, December 2022 Technology, June 2024
606.4 A3	added	Technology, June 2024
606.5 A1	renumbered (previously 606.4 A2) and amended	NAS, December 2022
R606.6	renumbered (previously R606.5) and amended amended	NAS, December 2022 Technology, June 2024
606.6 A1 (extant)	renumbered (previously R606.5) and amended deleted	NAS, December 2022 Technology, June 2024
607.1 (extant)	deleted	NAS, December 2022
607.1	renumbered (previously 607.2) and amended amended	NAS, December 2022 Technology, June 2024
607.2 A1	renumbered (previously 607.3 A1) and amended	NAS, December 2022
607.3 A1	added	NAS, December 2022
607.4 A1	renumbered (previously 607.3 A2) and amended	NAS, December 2022
607.4 A2 – 607.5 A1	renumbered (previously 607.3 A3 to 607.3 A4) and amended	NAS, December 2022
R607.6	added amended	NAS, December 2022 Technology, June 2024
607.6 A1 – 607.6 A2	added	NAS, December 2022
607.7 A1 – 607.7 A2	added amended	NAS, December 2022 Sustainability, July 2025
607.7 A3 – R607.9	added	NAS, December 2022
608.1 (extant)	deleted	NAS, December 2022

Paragraph	How affected	APES 110 Amending Standard issued
608.1	renumbered (previously 608.2) and amended amended	NAS, December 2022 Technology, June 2024
608.2 A1	renumbered (previously 608.3 A1)	NAS, December 2022
608.2 A2 – 608.3 A1	added	NAS, December 2022
608.4 A1	amended	NAS, December 2022
608.5 A1	renumbered (previously 608.4 A2) and amended	NAS, December 2022
608.5 A2 – 608.5 A3	added	NAS, December 2022
608.6 A1	renumbered (previously 608.4 A3) and amended	NAS, December 2022
R608.7	added amended	NAS, December 2022 Technology, June 2024
608.8 A1	added	NAS, December 2022
R608.9	renumbered (previously R608.5) and amended	NAS, December 2022
608.9 A1	renumbered (previously 608.5 A1)	NAS, December 2022
R608.10 – 608.10 A1	renumbered (previously R608.6 to 608.6 A1) and amended	NAS, December 2022
R608.11	added	NAS, December 2022
609.1 (extant)	deleted	NAS, December 2022
609.1	renumbered (previously 609.2) and amended amended	NAS, December 2022 Technology, June 2024
609.2 A1	renumbered (previously 609.3 A1)	NAS, December 2022
R609.3	renumbered (previously R609.4) and amended amended amended	NAS, December 2022 ET-GA (editorial), June 2023 PIE, November 2023
609.4 A1	added	NAS, December 2022
609.4 A2	renumbered (previously 609.3 A2) and amended	NAS, December 2022
609.4 A3	renumbered (previously 609.5 A1) and amended	NAS, December 2022

Paragraph	How affected	APES 110 Amending Standard issued
609.4 A4 – R609.5	renumbered (previously 609.5 A2 to R609.6)	NAS, December 2022
R609.6	renumbered (previously R609.7) and amended	NAS, December 2022
610.1 (extant)	deleted	NAS, December 2022
610.1	renumbered (previously 610.2) and amended amended	NAS, December 2022 Technology, June 2024
610.2 A1	renumbered (previously 610.3 A1) and amended	NAS, December 2022
610.3 A1	added	NAS, December 2022
610.4 A1	renumbered (previously 610.3 A2) and amended	NAS, December 2022
R610.5 – 610.7 A1	renumbered (previously 610.3 A3 to R610.5) and amended	NAS, December 2022
R610.8	added amended	NAS, December 2022 Technology, June 2024
610.8 A1	added	NAS, December 2022
R800.10	amended amended	EQR, February 2022 ET-GA, June 2023
PART 4B – INDEPENDENCE FOR ASSURANCE ENGAGEMENTS OTHER THAN AUDIT ENGAGEMENTS, REVIEW ENGAGEMENTS, AND SUSTAINABILITY ASSURANCE ENGAGEMENTS ADDRESSED IN PART 5		
Section 900 Applying the Conceptual Framework to Independence for Assurance Engagements Other Than Audit Engagements, Review Engagements, and Sustainability Assurance Engagements Within the Scope of the Independence Standards in Part 5	Section heading amended	Sustainability, July 2025
900.1	amended amended amended	Part 4B, September 2020 Technology, June 2024 Sustainability, July 2025

Paragraph	How affected	APES 110 Amending Standard issued
900.3	amended amended	Part 4B, September 2020 QM, November 2022
900.5	amended	Part 4B, September 2020
900.7 – 900.8	amended	Part 4B, September 2020
Footnotes 37 – 38, paragraph 900.8 (extant)	deleted	Part 4B, September 2020
AUST 900.8.1 – 900.10	renumbered (previously AUST 900.11.1 to 900.13)	Part 4B, September 2020
900.9 (extant) – 900.11 (extant)	deleted	Part 4B, September 2020
Sub-heading for 900.11	added	Sustainability, July 2025
900.11	added	Sustainability, July 2025
R900.12	renumbered (previously R900.14) and amended renumbered (previously R900.11)	Part 4B, September 2020 Sustainability, July 2025
900.12 A1 – 900.12 A3	added renumbered (previously 900.11 A1 – 900.11 A3)	Part 4B, September 2020 Sustainability, July 2025
R900.13 to AUST R900.13.1	renumbered (previously paragraph R900.15 to AUST R900.15.1) renumbered (previously paragraph R900.12 to AUST R900.12.1)	Part 4B, September 2020 Sustainability, July 2025
R900.14	amended (as R950.6) renumbered (previously R950.6) renumbered (previously R900.13)	Part 4B, September 2022 NAS, December 2022 Sustainability, July 2025
900.14 A1	renumbered (previously 950.6 A1) renumbered (previously 900.13 A1)	NAS, December 2022 Sustainability, July 2025
900.14 A2	amended (as 950.6 A2) renumbered (previously 950.6 A2) and amended renumbered (previously 900.13 A2)	Part 4B, September 2020 NAS, December 2022 Sustainability, July 2025
900.14 A3	renumbered (previously 950.6 A3) renumbered (previously 900.13 A3)	NAS, December 2022 Sustainability, July 2025
900.14 A4 – 900.14 A5	added renumbered (previously 900.13 A4 to 900.13 A5)	Technology, June 2024 Sustainability, July 2025

Paragraph	How affected	APES 110 Amending Standard issued
900.14 A6	renumbered (previously 950.6 A4) and amended renumbered (previously 900.13 A4) renumbered (previously 900.13 A6)	NAS, December 2022 Technology, June 2024 Sustainability, July 2025
R900.15	amended (as 950.7) renumbered (previously 950.7) and amended renumbered (previously R900.14) and amended	Part 4B, September 2020 NAS, December 2022 Sustainability, July 2025
900.15 A1	added renumbered (previously 900.14 A1)	Technology, June 2024 Sustainability, July 2025
900.16 A1	renumbered to 900.13 A1 (previously 900.21 A1) and amended renumbered to 900.14 A1 (previously 900.13 A1) renumbered (previously 900.14 A1) renumbered (previously 900.15 A1)	Part 4B, September 2020 NAS, December 2022 ET-GA, June 2023 Sustainability, July 2025
R900.17	renumbered to R900.14 (previously R900.16) and amended renumbered to R900.15 (previously R900.14) renumbered (previously R900.15) renumbered (previously R900.16)	Part 4B, September 2020 NAS, December 2022 ET-GA, June 2023 Sustainability, July 2025
900.17 A1 – R900.18	renumbered (previously 900.16 A1 – R900.17) renumbered (previously 900.14 A1 – R900.15) renumbered (previously 900.15 A1 – R900.16) renumbered (previously 900.16 A1 – R900.17)	Part 4B, September 2020 NAS, December 2022 ET-GA, June 2023 Sustainability, July 2025
R900.18 (extant) – R900.20 (extant)	deleted	Part 4B, September 2020
Footnote 39, paragraph R900.18 (extant)	deleted	Part 4B, September 2020
R900.30	amended	Part 4B, September 2020
900.30 A1	amended	ET-GA, June 2023
R900.31	amended	Part 4B, September 2020

Paragraph	How affected	APES 110 Amending Standard issued
R900.32	amended amended	Part 4B, September 2020 ET-GA, June 2023
900.32 A1 – R900.33	amended	NAS, December 2022
900.34 A1 – 900.34 A2	added	NAS, December 2022
Sub-heading for R900.40	amended	Part 4B, September 2020
Sub-heading for R900.50	amended	Part 4B, September 2020
905.2	amended	Fees, July 2022
905.3 A1 – 905.3 A3	added	Fees, July 2022
905.3 A4	added amended	Fees, July 2022 QM, November 2022
905.3 A5	added	Fees, July 2022
905.4 A1 – 905.4 A3	added	Fees, July 2022
905.5 A1 – R905.6	renumbered (previously 905.6 A1 – R905.7)	Fees, July 2022
R905.7	amended (as extant R905.8) renumbered (previously R905.8) and amended	Part 4B, September 2020 Fees, July 2022
905.7 A1	renumbered (previously 905.9 A1) and amended	Fees, July 2022
905.7 A2	amended (as extant 905.9 A2) renumbered (previously 905.9 A2)	Part 4B, September 2020 Fees, July 2022
905.7 A3	renumbered (previously 905.9 A3)	Fees, July 2022
905.8 A1	added	Fees, July 2022
905.8 A2	renumbered (previously 905.4 A1) and amended	Fees, July 2022
905.8 A3	added	Fees, July 2022
905.8 A4 – R905.9	renumbered (previously 905.4 A2 – R905.5) and amended	Fees, July 2022
905.10 A1	renumbered (previously 905.3 A1) and amended	Fees, July 2022
905.10 A2 – 905.10 A3	added	Fees, July 2022
905.10 A4 – 905.10 A6	renumbered (previously 905.3 A2 – 905.3 A4) and amended	Fees, July 2022

Paragraph	How affected	APES 110 Amending Standard issued
905.10 A7	added	Fees, July 2022
905.10 A8	renumbered (previously 905.3 A5) and amended	Fees, July 2022
920.3 A2	amended amended	Part 4B, September 2020 Technology, June 2024
920.3 A3	added	Technology, June 2024
920.5 A1	amended	Technology, June 2024
Sub-heading for 920.6 A1	added	Technology, June 2024
920.6 A1	added	Technology, June 2024
921.3 A2	amended	Part 4B, September 2020
921.4 A1	amended	Part 4B, September 2020
R921.5 – 921.6 A1	amended	Part 4B, September 2020
R921.7	amended	Part 4B, September 2020
921.8 A1	amended	Part 4B, September 2020
R922.3 – 922.4 A1	amended	Part 4B, September 2020
923.4 A1	amended	Part 4B, September 2020
924.3 A1 – R924.4	amended	Part 4B, September 2020
940.3 A1	amended	Part 4B, September 2020
940.3 A3 – 940.3 A4	amended	Part 4B, September 2020
R940.4	amended	ET-GA, June 2023
Section 950 Provision of Non-Assurance Services to Assurance Clients	Section heading amended	Part 4B, September 2020
950.1	amended	Technology, June 2024
950.2	amended (part relocated to 950.3) amended	NAS, December 2022 Sustainability, July 2025
950.3	renumbered (previously part of 950.2) and amended	NAS, December 2022
950.3 A1 (extant)	deleted	NAS, December 2022
950.4	renumbered (previously 950.3 A2) and amended	NAS, December 2022

Paragraph	How affected	APES 110 Amending Standard issued
950.5	added	Technology, June 2024
950.6 A1	added (as 950.5 A1) renumbered (previously 950.5 A1) amended	NAS, December 2022 Technology, June 2024 Sustainability, July 2025
R950.7	amended (as R950.3) renumbered (previously R950.3) and amended renumbered (previously R950.6)	Part 4B, September 2020 NAS, December 2022 Technology, June 2024
950.8 A1	added (as 950.7 A1) renumbered (previously 950.7 A1)	NAS, December 2022 Technology, June 2024
950.8 A2	amended (as 950.4 A1) renumbered (previously 950.4 A1) and amended renumbered (previously 950.7 A2) and amended amended	Part 4B, September 2020 NAS, December 2022 Technology, June 2024 Sustainability, July 2025
950.9 A1	amended (as 950.4 A2) renumbered (previously 950.4 A2) and amended renumbered (previously 950.8 A1)	Part 4B, September 2020 NAS, December 2022 Technology, June 2024
950.10 A1	renumbered (previously 950.4 A3) renumbered (previously 950.9 A1)	NAS, December 2022 Technology, June 2024
950.11 A1	amended (as 950.8 A1) renumbered (previously 950.8 A1) renumbered (previously 950.10 A1) and amended	Part 4B, September 2020 NAS, December 2022 Technology, June 2024
950.12 A1	added (as 950.11 A1) renumbered (previously 950.11 A1)	NAS, December 2022 Technology, June 2024
950.12 A2	added (as 950.11 A2) renumbered (previously 950.11 A2) and amended	NAS, December 2022 Technology, June 2024
950.13 A1	renumbered (previously 950.5 A1) and amended renumbered (previously 950.12 A1)	NAS, December 2022 Technology, June 2024
950.13 A2 – 950.13 A4	added (as 950.12 A2 – 950.12 A4) renumbered (previously 950.12 A2 – 950.12 A4)	NAS, December 2022 Technology, June 2024

Paragraph	How affected	APES 110 Amending Standard issued
R990.3 – 990.3 A1	amended	Part 4B, September 2020
R990.7	amended amended	EQR, February 2022 ET-GA, June 2023
PART 5 – AUSTRALIAN ETHICS STANDARDS FOR SUSTAINABILITY ASSURANCE (INCLUDING INDEPENDENCE STANDARDS)		
Section 5100 Complying with Part 5	added	Sustainability, July 2025
Section 5110 The Fundamental Principles	added	Sustainability, July 2025
Subsection 5111 Integrity	added	Sustainability, July 2025
Subsection 5112 Objectivity	added	Sustainability, July 2025
Subsection 5113 Professional Competence and Due Care	added	Sustainability, July 2025
Subsection 5114 Confidentiality	added	Sustainability, July 2025
Subsection 5115 Professional Behaviour	added	Sustainability, July 2025
Section 5120 The Conceptual Framework	added	Sustainability, July 2025
Section 5270 Pressure to Breach the Fundamental Principles	added	Sustainability, July 2025
Section 5300 Applying the Conceptual Framework	added	Sustainability, July 2025
Section 5310 Conflicts of Interest	added	Sustainability, July 2025
Section 5320 Professional Appointments	added	Sustainability, July 2025

Paragraph	How affected	APES 110 Amending Standard issued
Section 5325 Objectivity of an Engagement Quality Reviewer and Other Appropriate Reviewers	added	Sustainability, July 2025
Section 5330 Fees and Other Types of Remuneration	added	Sustainability, July 2025
Section 5340 Inducements, Including Gifts and Hospitality	added	Sustainability, July 2025
Section 5350 Custody of Client Assets	added	Sustainability, July 2025
Section 5360 Responding to Non-Compliance with Laws and Regulations	added	Sustainability, July 2025
Section 5380 Tax Planning Services	added	Sustainability, July 2025
Section 5390 Using The Work of an External Expert	added	Sustainability, July 2025
Independence Standards for Sustainability Assurance Engagements	Heading added above Section 5400	Sustainability, July 2025
Section 5400 Applying the Conceptual Framework to Independence for Sustainability Assurance Engagements	added	Sustainability, July 2025
Section 5405 Group Sustainability Assurance Engagements	added	Sustainability, July 2025
Section 5406 Another Practitioner whose Assurance Work is Used in a Sustainability Assurance Engagement	added	Sustainability, July 2025

Paragraph	How affected	APES 110 Amending Standard issued
Section 5410 Fees	added	Sustainability, July 2025
Section 5411 Compensation and Evaluation Policies	added	Sustainability, July 2025
Section 5420 Gifts and Hospitality	added	Sustainability, July 2025
Section 5430 Actual or Threatened Litigation	added	Sustainability, July 2025
Section 5510 Financial Interests	added	Sustainability, July 2025
Section 5511 Loans and Guarantees	added	Sustainability, July 2025
Section 5520 Business Relationships	added	Sustainability, July 2025
Section 5521 Family and Personal Relationships	added	Sustainability, July 2025
Section 5522 Recent Service with a Sustainability Assurance Client	added	Sustainability, July 2025
Section 5523 Serving as a Director or Officer of a Sustainability Assurance Client	added	Sustainability, July 2025
Section 5524 Employment with a Sustainability Assurance Client	added	Sustainability, July 2025
Section 5525 Temporary Personnel Assignments	added	Sustainability, July 2025

Paragraph	How affected	APES 110 Amending Standard issued
Section 5540 Long Association of Personnel (Including Leader Rotation) with a Sustainability Assurance Client	added	Sustainability, July 2025
Section 5600 Provision of Non-Assurance Services to a Sustainability Assurance Client	added	Sustainability, July 2025
Subsection 5601 Sustainability Data and Information Services	added	Sustainability, July 2025
Subsection 5602 Administrative Services	added	Sustainability, July 2025
Subsection 5603 Valuations and Advisory Services on Forward-Looking Information	added	Sustainability, July 2025
Subsection 5604 Tax Services	added	Sustainability, July 2025
Subsection 5605 Internal Audit Services	added	Sustainability, July 2025
Subsection 5606 Information Technology Systems Services	added	Sustainability, July 2025
Subsection 5607 Litigation Support Services	added	Sustainability, July 2025
Subsection 5608 Legal Services	added	Sustainability, July 2025
Subsection 5609 Recruiting Services	added	Sustainability, July 2025
Subsection 5610 Corporate Finance Services	added	Sustainability, July 2025

Paragraph	How affected	APES 110 Amending Standard issued
TRANSITIONAL PROVISIONS		
1	amended amended	EQR, February 2022 Sustainability, July 2025
2	added	Part 4B, September 2020
3	added	Role and Mindset, March 2021
4	added	EQR, February 2022
5	added	Fees, July 2022
6	added	QM, November 2022
7	added	NAS, December 2022
8	added	ET-GA, June 2023
9	added	PIE, November 2023
10	added	Technology, June 2024
11	added	Tax Planning, January 2025
12	added	Sustainability, July 2025
13	added	Sustainability, July 2025
CONFORMITY WITH INTERNATIONAL PRONOUNCEMENTS		
APES 110 and the IESBA Code	amended	All Amending Standards