

APESB Standards and their superseded APSs and GNs – As at July 2025

New, Revised or Compiled Accounting Professional and Ethical Standards (APESs)			Superseded Professional Standards (APSs) and Joint Guidance Notes (GNs)*	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		
	Compiled – Code of Ethics for Professional Accountants (including Independence Standards)	Compiled July 2025		

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APES Number	APES Title	Effective Date or Compiled Date	APS/GN Number	APS/GN Title
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		
	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		

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	Forensic Accounting Services (Revised July 2019)	Engagements or Assignments commencing on or after 1 January 2020 – Early adoption permitted		
	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		

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	Valuation Services (Revised September 2023)	Valuation Services commencing on or after 1 January 2024 – Early adoption permitted		
	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		

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	Terms of Engagement (Revised August 2019)	Engagements commencing on or after 1 January 2020 – Early adoption permitted		
	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		

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APES Number	APES Title	Effective Date or Compiled Date	APS/GN Number	APS/GN Title
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		
	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		

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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		
	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		

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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		
	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		

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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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