

# Accounting Professional & Ethical Standards Board Limited

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**Manual:** Policies and Procedures  
**Section:** Administration  
**Subject:** COPYRIGHT POLICY

**Issue Date:** May 2011  
**Last Review:** Dec 2022  
**Version No:** 4.0

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## Introduction

1. The primary objective of the Accounting Professional & Ethical Standards Board Limited (**APESB**) is to develop and issue, in the public interest, professional and ethical standards, and other pronouncements that will apply to members of CPA Australia (**CPAA**), Chartered Accountants Australia and New Zealand (**CA ANZ**) and the Institute of Public Accountants (**IPA**), collectively the **Professional Bodies**.
2. A further objective of the APESB is to monitor the needs of the accounting profession and the public with a view to determining areas requiring new or updated professional and ethical standards or guidance notes.
3. The APESB recognises that its professional and ethical standards and guidance notes play an important role in the education of members and students of the Professional Bodies and that this has a beneficial effect on the accounting profession. For this reason the APESB makes its standards and guidance notes widely available, free of charge, to members and students of the Professional Bodies and other key stakeholders identified by the APESB, including Australian bodies involved in the provision of graduate, post graduate and diploma qualifications in Accounting (including Universities), as regulated by the laws of each State and Territory in Australia.
4. By publishing this Copyright Policy the APESB does not intend to restrict the extent to which members and students of the Professional Bodies and key stakeholders use the APESB standards and guidance notes. Rather, the APESB intends to:
  - (a) guard against inappropriate use of the standards and guidance notes; and
  - (b) control publication, reproduction, adaptation and communication of the standards and guidance notes.

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5. APESB owns or licenses the copyright in the standards, guidance notes and other material created by or on behalf of APESB (**APESB Works**). No person may publish, reproduce, adapt, communicate to the public, or make use of those materials otherwise than in accordance with this Copyright Policy.
6. Subject to clause 7 below, APESB will permit a third party to publish, reproduce, adapt, communicate or make use of the APESB Works at no cost and without the need to obtain permission from the APESB provided that the third party is:
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  - (b) a member or a student of one or more of the Professional Bodies and the use of the APESB Works occurs in the course of that member's or student's education, public practice or business; or
  - (c) a Professional Body, who may use it to form the basis of educational and other guidance material for their members provided that APESB Works are not modified.

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7. The following terms apply to third parties wishing to publish, reproduce, adapt, communicate or make use of the APESB Works under clause 6:
- (a) The Professional Bodies may utilise extracts from the APESB Works (other than the APESB Works described in 7(c) below) when creating content, but must in doing so provide the following reference to such extracts:  

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  - (c) Certain APESB Works are based on material that has been created by the International Federation of Accountants (**IFAC**) and are licensed to the APESB. Those works are identifiable from the copyright statements published with those works. The third parties described in clause 6(a) to (c) above are permitted to reproduce these works strictly for the purposes described in clause 6(a) to (c) above without the need to obtain permission from the IFAC or APESB, provided that the works are reproduced in unaltered form and retain the copyright statement published with the work.
8. In all other circumstances, a third party wishing to publish, reproduce, adapt, communicate or make use of the APESB Works must obtain the prior written permission of the APESB. All such requests must be submitted in accordance with the guidelines in Appendix 1. The APESB may, at its absolute discretion, refuse to grant a third party permission to publish, reproduce, adapt, communicate or make use of the APESB Works.
9. Where a third party seeks a licence to publish, reproduce, adapt, communicate or make use of the APESB Works for commercial purposes<sup>1</sup>, the APESB may, at its absolute discretion, impose conditions on any licence and require payment of a fee in consideration of the APESB's grant of any such licence. For the avoidance of doubt, the APESB may, at its absolute discretion, refuse to grant a licence for commercial purposes.
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11. All parties agree that they will not subject the APESB Work to any derogatory treatment or deal with the APESB Work in any way that may constitute a derogatory treatment. No moral rights as granted by Part IX of the *Copyright Act 1968* (Cth) are waived by any person.

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12. The APESB only permits use of its name and any of its trade marks strictly in accordance with clauses 6, 7 and 8. APESB does not permit the use of its name or trade marks by any party if such use is likely to:
- (a) cause or is likely to cause a reasonable person to believe that the third party has some association or affiliation with, or sponsorship or approval of, the APESB that it does not have; or
  - (b) the use by the third party constitutes trade mark infringement.

<sup>1</sup> For the purposes of this policy, “commercial purposes” includes any use of the APESB Works by an accounting body (other than a Professional Body) and any use which is likely to result in financial gain or other financial or commercial benefit to a third party (whether or not that third party is the requesting party).

### Document History

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## Appendix 1

### Request for permission to use the APESB Works

A third party seeking permission to publish, reproduce, adapt, communicate or make use of the APESB Works must supply the following information with such a request:

- Contact information – including name and affiliation of contact person, telephone number, fax number, email address and mailing address;
- Relevant particulars of the APESB Works, such as the APESB document title(s) and, in the case of extracts, page numbers, paragraph numbers, or specific sections as appropriate; and
- Details of the publication or other work in which the requested APESB Works shall be reproduced, including where possible:
  - Title and edition number;
  - Author;
  - Publisher;
  - Initial print run and total number of pages;
  - Date of publication;
  - Format – hardbound or soft bound edition, loose leaf edition, online or CD-ROM;
  - General description of the content such as other material that will be included in your work with the requested APESB material;
  - Proposed selling price;
  - Any proposed modification, adaptation or other change of APESB Works; and
  - Anticipated audience (for example, accounting, academic, legal, etc).

All requests should be sent to:

Chief Executive Officer  
Accounting Professional & Ethical Standards Board Limited  
Level 11, 99 William Street  
Melbourne, Victoria, 3000

Tel: + 61 3 9670 8911  
Fax: + 61 3 9670 5611  
Email: [enquiries@apesb.org.au](mailto:enquiries@apesb.org.au)