

27 June 2025

APESB issues a compiled Code of Ethics

Accounting Professional & Ethical Standards Board Limited (APESB) has today issued a newly compiled Code for APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (APES 110).

In November 2018, APESB issued the restructured Australian Code, which took effect on 1 January 2020. This compiled Code incorporates the following amending standards into the restructured Code:

- Amendments to [Part 4B](#) of APES 110 (effective 1 July 2021);
- Amendments to APES 110 to Promote the [Role and Mindset Expected of Professional Accountants](#) (effective 1 January 2022);
- Amendments to APES 110 Addressing the [Objectivity of an Engagement Quality Reviewer and Other Appropriate Reviewers](#) (effective 1 January 2023);
- Amendments to the [Fee-related provisions](#) of APES 110 (effective 1 January 2023);
- [Quality Management-related Conforming Amendments](#) to APES 110 (effective 1 January 2023);
- Amendments to the [Non-Assurance Services provisions](#) of APES 110 (effective 1 July 2023);
- Revisions to APES 110 Relating to the [Definition of Engagement Team and Group Audits](#) (effective 1 January 2024);
- Revisions to APES 110 Relating to the [Definitions of Listed Entity and Public Interest Entity](#) (effective 1 January 2025);
- [Technology-related revisions](#) to APES 110 (effective 1 January 2025); and
- Revisions to APES 110 addressing [Tax Planning and Related Services](#) (effective 1 July 2025).

Please refer to the compilation details of this compiled Code for further information on how the amending standards have impacted the restructured Code.

APESB has incorporated interactive PDF features into the compiled Code, such as the bookmarks tab section for the contents page, dynamic links to sections and paragraphs, pop-up definitions upon mouse rollover for defined terms and links to external websites.

The compiled Code and the amending standards are available for review on the APESB website: www.apesb.org.au.

Stay up to date with APESB standards by visiting our website at www.apesb.org.au, downloading our app from one of the app stores listed below, or following us on [LinkedIn](#).

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