

The IESBA® Code – Overview of Parts and Sections

As of August 2024

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Section 100 Complying with the Code

Section 110 The Fundamental Principles

Section 120 The Conceptual Framework

Part 2

Professional Accountants in Business

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Section 210 Conflicts of Interest

Section 220 Preparation and Presentation of Information

Section 230 Acting with Sufficient Expertise

Section 240 Financial Interests, Compensation and Incentives Linked to Financial Reporting and Decision Making

Section 250 Inducements, including Gifts and Hospitality

Section 260 Responding to Non-compliance with Laws and Regulations

Section 270 Pressure to Breach the Fundamental Principles

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International Independence Standards (Parts 4A and 4B)

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Section 950 Provision of Non-Assurance Services to Assurance Clients Other than Audit and Review Engagement Clients

Section 990 Reports that Include a Restriction on Use and Distribution (Assurance Engagements Other than Audit and Review Engagements)

The 2024 edition of the [International Code of Ethics for Professional Accountants \(including International Independence Standards\)](#) (the Code) was issued in September 2024 and incorporates:

- The revisions relating to (a) the definitions of a listed entity and public interest entity, and (b) technology. The revisions will become effective for audits of financial statements for periods beginning on or after December 15, 2024; and
- Changes to the definitions of “audit client” and “group audit client” in the Glossary arising from the approved revision to the definition of a listed entity that will become effective for audits of financial statements and group financial statements for periods beginning on or after December 15, 2024.

In addition, the 2024 edition of the Code contains the IESBA-approved tax planning and related services provisions that will become effective for tax planning services beginning after June 30, 2025.

[Click here](#) to access the Code in PDF.

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International
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This document is prepared by the staff of the IESBA and illustrates the sections of the Code that were revised since the 2023 edition.

^ Includes the technology-related revisions to the Code.

***** Includes the revisions to the Code relating to the definition of a public interest entity.