

Policy for Reproducing,
or Translating and Reproducing,
Publications Issued by the
International Federation of
Accountants



International Federation
of Accountants

The IFAC Mission

To serve the public interest, the International Federation of Accountants (IFAC) will continue to strengthen the worldwide accountancy profession and contribute to the development of strong international economies by establishing and promoting adherence to high-quality professional standards, furthering the international convergence of such standards and speaking out on public interest issues where the profession's expertise is most relevant.

This Policy Statement has been prepared by IFAC.

The approved text of this Policy Statement is published in the English language.

For further information, please email: permissions@ifac.org

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**POLICY FOR REPRODUCING,
OR TRANSLATING AND REPRODUCING,
PUBLICATIONS ISSUED BY
THE INTERNATIONAL FEDERATION OF ACCOUNTANTS**

Introduction

1. A primary objective of the International Federation of Accountants (IFAC) is to develop high-quality standards, guidance and other publications (for purposes of this policy statement referred to as “IFAC publications”) that enable accountants worldwide to provide services of consistently high quality and in the public interest. To achieve this objective, IFAC strives to make its publications widely available by (a) enabling individuals to freely download publications from its website, and (b) encouraging IFAC members and associates, regional accountancy organizations, standard setters, regulators and others to include links from their own websites, or print materials, to the publications on the IFAC website.
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² See footnote 1.

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 - (b) The Permission Request shall include a copy of the interested party's translation plan. The translation plan shall be in English and shall include the following:
 - (i) The final IFAC publication(s) that is to be translated and the date of original publication by IFAC.
 - (ii) The language(s) into which the final IFAC publication(s) is to be translated.
 - (iii) The translation process to be followed in translating the final IFAC publication(s).
 - (iv) The translation process to be followed in translating new or revised final IFAC publication(s), or an indication that the interested party intends to translate the final IFAC publication(s) at a specified date.
 - (v) The timeframe within which the translation is to be finalized.
 - (vi) Procedures for maintaining a list of key words (see (d) below).
 - (c) The interested party shall design and implement a translation process that will enable a faithful translation, with no omission or addition (other than translation footnotes), of the final IFAC publication(s). A faithful translation respects the intent, tone and the organization of the final IFAC publication(s).
 - (d) The interested party shall translate the key words, maintain the translated list of key words, and provide the translated list of key words to IFAC. In translating the key words, it is important that the interested party seeks to understand the intent of the original drafters of the final IFAC publication(s) so that misunderstandings do not arise because of literal translation of the English text.
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Appendix

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An interested party's Permission Request shall be in English and shall include the following information, where appropriate:

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- Name of contact person
- Organization
- Type of organization or business
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- Fax number
- Email address
- Mailing address

IFAC Publication(s) to be Reproduced / Translated and Reproduced

- Title(s)
- Edition number(s)
- Date of publication by IFAC

Reproduced / Translated and Reproduced IFAC Publication(s)

- Title(s) (both in English and national language)
- Edition number(s)
- Author
- Date of publication by interested party
- Publisher
- Initial print run and total number of pages
- Format (hardbound or softbound edition, loose-leaf edition, online, or CD-ROM)
- Website address (where the publication can be downloaded)
- General description of the content (e.g., other material that will be included in the publication)
- Anticipated audience (e.g., accounting, academic, legal, etc.)
- Intended selling price and expectation of financial gain

Additional Information in the Case of Translation and Reproduction

- A copy of the translation plan (see paragraph 24(b) of the Policy Statement)

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Kelly Anerud – Senior Technical Manager
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Email: permissions@ifac.org
Fax: +1 212-286-9570

Please allow two weeks to receive a response to your request.



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