
Policy for Reproducing
Publications of the
International Federation of
Accountants

IFAC serves the public interest and strengthens the accountancy profession by:

- Supporting the development of high-quality international standards;
- Promoting the adoption and implementation of these standards;
- Building the capacity of professional accountancy organizations; and
- Speaking out on public interest issues.

POLICY FOR REPRODUCING PUBLICATIONS OF THE INTERNATIONAL FEDERATION OF ACCOUNTANTS

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Introduction

1. One of the objectives of the International Federation of Accountants (IFAC) is to publish and disseminate high-quality international standards and other material (“IFAC publications”) that contribute to the worldwide development of professional accountancy organizations, accounting firms, and professional accountants. To achieve this objective:
 - (a) IFAC provides the IFAC publications free of charge on the IFAC website, and encourages all interested parties (including professional accountancy organizations, regional accountancy organizations, standard setters, adopting authorities, and regulators) to include links from their websites or in their print materials to the IFAC publications on the IFAC website; and
 - (b) IFAC formally permits interested parties to reproduce the IFAC publications when considered appropriate.
2. This policy statement **applies** when any interested party, including an IFAC member or associate, wishes to **reproduce** any IFAC publication, including proposed and final international standards issued by the independent international standard-setting boards supported by IFAC (SSBs).¹ It applies to the reproduction of the full text of, or extracts from, any IFAC publication, as well when an IFAC publication is used as the basis for another publication. It also applies to any videos produced by IFAC or the SSBs.
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4. This policy statement does not directly address additions, deletions or amendments to the content, nor modifications to the intended meaning of the international standards issued by the SSBs by a national standard setter or others at a jurisdictional level. For standards issued by the International Auditing and Assurance Standards Board (IAASB) that have been adopted at the jurisdictional level, and in respect of which the national standard setter wishes to make limited modifications while still being able to assert that the national standards are in conformity with the IAASB standards, please refer to the *Modifications to International Standards of the International Auditing and Assurance Standards Board (IAASB) - A Guide for National Standard Setters that Adopt IAASB’s International Standards but Find It Necessary To Make Limited Modifications* (“IAASB Modification Guide”). For the other SSB-issued standards and supporting materials, guidance should be sought from relevant SSB staff. Please note that regardless of whether additions, deletions or amendments to the SSB-issued standards and supporting materials are to be made, relevant permission should be sought from IFAC to reproduce the standards.

¹ The SSBs are comprised of the International Auditing and Assurance Standards Board (IAASB), International Accounting Education Standards Board (IAESB), International Ethics Standards Board for Accountants (IESBA) and International Public Sector Accounting Standards Board (IPSASB).

5. For policies regarding **translation** of the IFAC publications, please refer to the *Policy for Translating Publications of the International Federation of Accountants*.

Intellectual Property

6. IFAC intellectual property ("IFAC IP") consists of copyrighted publications as well as various trademarks.

Copyright

7. Copyright provides owners of original works with certain exclusive rights, including the right to permit others to reproduce the original work, or to translate, adapt, or otherwise create derivative works from the original works.
8. Copyright ownership and rights therein exist in the United States under its Constitution and federal law, and worldwide under the Berne Convention for the Protection of Literary and Artistic Works (1886) ("Berne Convention") and other treaties.
9. This policy statement is structured within the context of the United States copyright law. Agreements between IFAC and relevant interested parties are governed under the law of the United States and the State of New York.
10. The Berne Convention established a system to internationalize copyright among its signatories and establish strong minimum copyright standards. There are currently 168 signatory countries² to the Berne Convention, including the United States. Copyright is automatic upon creation of a work in countries where the Berne Convention applies, with no official registration or other formalities required through any government office.
11. IFAC is the worldwide copyright owner of all IFAC publications, including the SSB-issued standards, supporting materials, and videos **in English and all other languages**, and has the exclusive right to permit others to reproduce its content.
12. IFAC does not assign its copyright to others, but may grant others the right to use its copyrighted material under license. IFAC may choose to charge a fee depending on the nature of the agreement and the parties involved.

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13. A trademark or a service mark is a word, phrase, symbol, or design, or combination thereof, that identifies and distinguishes certain goods.
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² World Intellectual Property Organization - WIPO-Administered Treaties > Contracting Parties > Berne Convention: http://www.wipo.int/treaties/en/ShowResults.jsp?lang=en&treaty_id=15 Accessed 13 February 2015

16. **Generally, IFAC does not permit the rebranding of IFAC IP or translation of the Marks.** Translation or white-labelling³ of an IFAC trademark or brand would be regarded as rebranding. Interested parties, including adopting authorities, should discuss with IFAC their intention to rebrand any IFAC IP, including the international standards issued by the SSBs, or translate any of the Marks, including those related to the SSBs and their standards, well in advance.

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22. IFAC promotes and facilitates the consistent adoption and high-quality implementation of the international standards.
23. There are various methods for adopting the international standards, including convergence, adaptation, adoption by reference, adoption by reproduction in a national legal framework, etc. Irrespective of the method of adoption, formal permission from IFAC, established in an agreement between IFAC and the relevant interested party, is required for use of any of the international standards issued by the SSBs or any other IFAC publications.
24. When selecting an adoption method, the relevant adopting authority is strongly encouraged to consider early in the adoption process any implications the selected method might have on the authority's ability to comply with this policy statement.

³ A white label product is a product or service produced by one organization that other organizations subsequently rebrand with their own brand/trademark.

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28. The Permission Request should be submitted *at least* two weeks in advance of any deadline relevant to the interested party. Incomplete information and/or particularly complicated requests may take longer than two weeks to finalize.
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 - (b) the interested party is reputable within its specific sector, and within the accountancy profession at large; and
 - (c) IFAC considers the intended reproduction of the IFAC publication appropriate and in furtherance of its stated aims and objectives.
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33. In cases where an authority adopting any of the international standards issued by the SSBs is not an IFAC member or associate, IFAC will generally charge an annual license fee. The amount of the fee should not be a barrier to adoption, and will be determined based on criteria such as the content being used; whether translated material is involved; the rights being granted; and the authority's ability to pay, measured based on the size of the relevant economy where the material will be used.
34. In cases where reproduction of any IFAC publication in electronic or print format is for anything other than non-commercial purposes,⁴ a license fee or royalty payment will generally apply.
35. For IFAC members and associates in good standing and members of the Forum of Firms, no fees will apply where reproduction of any IFAC publication is undertaken in line with membership obligations. This recognizes the annual financial contributions these organizations make to IFAC.

English Text Prevails

36. In the event of any dispute as to the meaning of a translated word or phrase in a translated publications, the original English language text and interpretation thereof will prevail.

Policy Effective Date

37. IFAC commenced formal consideration of requests under this policy effective January 1, 2013. This policy statement was first updated in June 2015 and subsequently updated in March 2018.

Reservation of Rights

38. IFAC reserves the right to make exceptions to the policy above in unique circumstances and in furtherance of its mission.

IFAC Contact Information

39. For further information, please contact:

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