

TABLE OF CONCORDANCE EXTANT CODE TO RESTRUCTURED CODE

January 2018

This Table of Concordance has been prepared by the Staff of the International Ethics Standards Board for Accountants® (IESBA) for information only. It is intended to assist readers in the review of the [approved text of the restructured Code](#) and to facilitate implementation activities. The extant Code paragraphs in this table refer to those in the [2016 IESBA Handbook](#), *Code of Ethics for Professional Accountants* as revised by the:

- NOCLAR Pronouncement—[Responding to Non-Compliance with Laws and Regulations](#);
- Close-Off Document—[Changes to the Code Addressing the Long Association of Personnel with an Audit or Assurance Client](#); and
- Close-Off Document—[Changes to Part C of the Code Addressing Preparation and Presentation of Information and Pressure to Breach the Fundamental Principles](#).

Where appropriate, the comments column includes additional information about the reason for the changes made to the extant Code. For additional information, please visit www.ethicsboard.org/restructured-code.

This document excludes material relating to offering or receiving gifts and hospitality that is dealt with in Section 260 of the extant Code as well as paragraph 290.225 and paragraph 291.155 (i.e., inducement provisions). The inducement provisions are subject to revision as part of the IESBA’s Inducements project, which is expected to be finalized in June 2018.

Extant Code	Restructured Code	Comments
Preface paragraph 3	100.3 A1	
100.1	100.1 A1, R100.3 , R120.3	Paragraphs 100.1-100.16 of the extant Code were substantively revised as a result of the Safeguards project.
100.2	110.2 A1, 120.2, R120.5(a)	
100.3	120.3 A1, 300.2	
100.4	100.2 A1, 100.2 A2, R100.3	Paragraphs 100.2 A1 and 100.2 A2 are new paragraphs that provide more guidance about the general application of the provisions in the Code.
100.5	110.1 A1, R110.2 , 110.2 A1	Refer to Consequential and Conforming Changes to Other Sections of the Code included in the July 2016 NOCLAR pronouncement for extant Code paragraph 100.5

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n/a	120.5 A1, 120.5 A2, 120.5 A3	New application material relating to professional skepticism and professional judgment.
100.6	120.1, 120.2, R120.3 , R120.6 , 120.6 A2, R120.7 , R120.10 , 120.10 A1	
n/a	120.7 A1	The description of acceptable level which was included in the Glossary to the extant Code is revised and also elevated to the body of the restructured Code.
n/a	R120.11	Explicit new requirement as part of the conceptual framework for professional accountants to form an overall conclusion about whether the actions taken address threats that are not at an acceptable level.
100.7	R120.3 , R120.5(c) , R120.5(a) , 120.5 A4	
100.8	120.5 A4, 120.6 A1, R120.7	
100.9	120.8 A1, 120.10 A2, 600.6 A3, 950.5 A1	
100.10	R100.4 , 100.4 A1	
100.11	100.3 A2	
100.12	120.6 A2, 120.6 A3, 120.6 A4, R120.4 , R300.5 , 300.5 A1	Paragraphs R120.4 and R300.5 -300.5 A1 of the restructured Code expands on the guidance in the last sentence in paragraph 100.12 of the extant Code and was developed as part of the Applicability project.
100.13	120.8 A2, 120.10 A2, 600.6 A3, 950.5 A1	
100.14	120.8 A2	
100.15	120.3 A1, 300.2	
100.16	120.6 A1, 120.8 A2	
n/a	120.12 A1, 120.12 A2	New paragraphs in Part 1 to increase the prominence of independence in the Code and also explain the interaction between independence and the fundamental principles.
100.17	210.2, 310.2	

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100.18	n/a	Replaced by general guidance about how to navigate the parts in the restructured Code in 120.3 A1
100.19	110.2 A2	
100.20	110.2 A2	
100.21	110.2 A2	
100.22	110.2 A3	
100.23	110.2 A2	Refer to Consequential and Conforming Changes to Other Sections of the Code included in the July 2016 NOCLAR pronouncement for extant Code paragraphs 100.23-100.26
100.24	R120.10 , 120.10 A1, 210.7 A2, 210.7 A3	
100.25	R200.9 , 200.9 A1, 200.9 A2, R300.9 , 300.9 A1, 300.9 A2	
100.26	R200.10 , 200.10 A1, R300.10 , 300.10 A1	
110.1	R111.1 , 111.1 A1	
110.2	R111.2 , R111.3	
110.3	111.2 A1	
120.1	R112.1	
120.2	R112.2	
130.1	R113.1	
130.2	113.1 A1	
130.3	113.1 A2	
130.4	113.1 A3	
130.5	R113.2	
130.6	R113.3	
140.1	R114.1	
140.2	R114.1(a)	
140.3	R114.1(c)	

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140.4	R114.1(b)	
140.5	R114.1(g)	
140.6	R114.1(f), R114.2	
140.7	114.1 A1	Refer to Consequential and Conforming Changes to Other Sections of the Code included in the July 2016 NOCLAR pronouncement for extant Code paragraph 140.7
140.8	114.1 A2	
150.1	R115.1 , 115.1 A1	Refer to Consequential and Conforming Changes to Other Sections of the Code included in the July 2016 NOCLAR pronouncement for extant Code paragraph 150.1
150.2	R115.2	
200.1	300.1, 300.6 A1	Paragraphs 200.1-200.15 of the extant Code were substantively revised as a result of the Safeguards project.
n/a	300.2	New introductory paragraph to indicate the location of provisions that apply to professional accountants in public practice.
n/a	300.3	New introductory paragraph to explain that in Part 3, the term "professional accountant" refers to individual professional accountants in public practice and their firms.
200.2	R115.1 , 300.6 A1	
200.3	300.6 A1, 300.7 A3	
200.4	300.6 A1	
200.5	300.6 A1	
200.6	300.6 A1	
200.7	300.6 A1	
200.8	300.6 A1	
200.9	120.8 A2	
200.10	R120.3 , R120.5 , R300.4 , 300.7 A2, 300.7 A6, 300.7 A7	Material that is included in Part 1 of the Code, in particular in Section 120, is generally not repeated in subsequent Parts. To emphasize professional

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		<p>accountants' responsibility to apply the conceptual framework to identify, evaluate and address threats, a general requirement is included in paragraphs R200.5, R300.4, R400.12 and R900.15.</p> <p>As part of the Safeguards project, the extant material has been substantively revised to provide additional guidance for professional accountants in public practice to evaluate threats.</p>
200.11	120.8 A2, 300.7 A1, 300.7 A2, 300.7 A3	
200.12	120.8 A2, 300.7 A5	
200.13	300.8 A1, 300.8 A2	
n/a	300.8 A3	New application material has been added to better link the provisions in Part 3 of the Code to the independence provisions in Parts 4A and 4B.
n/a	300.8 A4	New paragraph to describe what is meant by an "appropriate reviewer" as used in the examples of actions that might be safeguards in the restructured Code.
200.14	310.11 A1	
200.15	n/a	This paragraph is deleted because client's systems and procedures do not meet the revised description of safeguards in 120.10 A2.
n/a	320.1	New introductory paragraph to remind professional accountants of their responsibility to apply the conceptual framework set out in Section 120.
210.1	320.2, 320.3 A1	Refer to Consequential and Conforming Changes to Other Sections of the Code included in the July 2016 NOCLAR pronouncement for extant Code paragraphs 210.1-210.14
210.2	320.3 A2	
210.3	R120.10	Material that is included in Part 1 of the Code, in particular in Section 120, is generally not repeated in subsequent Parts.
210.4	R320.9 , 320.9 A1	

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210.5	320.3 A3	
210.6	320.3 A4, 320.3 A5	
210.7	R320.10 , 320.10 A1	
210.8	R320.4(a) , R320.4(b) , 320.4 A1	
210.9	320.4 A3, 320.4 A4	
210.10	320.4 A3, 320.4 A4	
210.11	R320.4(c) , 320.4 A2	
210.12	320.7 A1, 320.7 A2	
210.13	320.5 A1, R320.6 R320.7(b)	
210.14	R320.8	
n/a	310.1	New introductory paragraph to remind professional accountants of their responsibility to apply the conceptual framework set out in Section 120.
220.1	310.2, 310.3, R310.4	
220.2	310.4 A1	
220.3	310.8 A1	
220.4	R114.1 , R114.2	Material that is included in Part 1 of the Code is generally not repeated in subsequent Parts.
220.5	R120.10	
220.6	R120.5(b) , 120.9 A1, R310.5 , R310.6 , 310.6 A1	Material that is included in Part 1 of the Code, in particular in Section 120, is generally not repeated in subsequent Parts.
220.7	310.5 A1, 310.5 A2	
n/a	310.5 A3	New application material to refer professional accountants to the information on client acceptance is set out in Section 320, <i>Professional Appointments</i> .
220.8	R310.7, 310.7 A1	
220.9	310.8 A1	
220.10	310.8 A2, 310.8 A3	

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220.11	R310.9 , 310.9 A1, 310.9 A2 310.9 A3	
220.12	R310.10	
220.13	310.9 A4	
220.14	R310.11 , R310.12 , 310.12 A1 , R310.13	
n/a	360.1	Refer to the July 2016 NOCLAR pronouncement for extant Code paragraphs 225.1-225.56. New material added in introductory paragraphs 360.1-360.2 to remind professional accountants of their responsibility to apply the conceptual framework set out in Section 120.
n/a	360.2	
225.1	360.3, 360.7 A1	
225.2	360.5 A1	
225.3	R360.6 , 360.6 A1	
225.4	360.4	
225.5	360.3	
225.6	360.5 A2	
225.7	360.5 A3	
225.8	360.7 A2	
225.9	360.7 A3	
225.10	360.8 A1	
225.11	R360.9	
225.12	R360.10 , 360.10 A1	
225.13	360.10 A2, 360.10 A3	
225.14	R360.11	
225.15	360.11 A1	
225.16	360.11 A2	
225.17	360.11 A3, 360.11 A4, R360.12	
225.18	R360.13	
225.19	R360.14 , 360.14 A1	
225.20	R360.15 , 360.15 A1	
225.21	R360.16 , 360.16 A1	

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225.22	R360.17, R360.18 , 360.18 A1	
225.23	R360.19	
225.24	360.19 A1	
225.25	R360.20	
225.26	360.20 A1	
225.27	360.20 A2	
225.28	R360.21	
225.29	360.21 A1	
225.30	360.21 A2	
225.31	R360.22 , 360.22 A1, R360.23 360.23 A1	
225.32	360.24 A1	
225.33	360.25 A1	
225.34	360.25 A2 360.25 A3	
225.35	R360.26	
225.36	R360.27	
225.37	R360.28	
225.38	360.28 A1	
225.39	R360.29	
225.40	360.29 A1 360.29 A2	
225.41	R360.30	
225.42	360.30 A1	
225.43	360.30 A2	
225.44	R360.31	
225.45	R360.32	
225.46	R360.33	

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225.47	360.34 A1	
225.48	360.35 A1	
225.49	R360.36	
225.50	360.36 A1	
225.51	360.36 A2	
225.52	360.36 A3	
225.53	R360.37	
225.54	R360.38	
225.55	360.39 A1	
225.56	360.40 A1	
n/a	321.1	
230.1	321.2, 321.3 A1, 321.3 A2	
230.2	321.3 A3	
230.3	R321.4	
n/a	330.1	New introductory paragraph to remind professional accountants of their responsibility to apply the conceptual framework set out in Section 120.
n/a	330.2	
240.1	330.3 A1, 330.3 A2	
240.2	330.3 A3, 330.3 A4	
240.3	330.4 A1, 330.4 A2	
240.4	330.4 A3	
n/a	330.4 A4	New application material to refer professional accountants to provisions set out in Parts 4A and 4B of the Code about contingent fees for services provided to audit or review clients and other assurance clients.
240.5	330.5 A1	
240.6	330.5 A1	
240.7	330.5 A2	

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240.8	330.6 A1	
250.1	R115.2, 115.2 A1	Material that is included in Part 1 of the Code is generally not repeated in subsequent Parts.
250.2	R115.2 115.2 A1	
260.1-260.3	n/a	Extant Section 260 is being revised as part of the IESBA's Inducements project.
n/a	350.1	New introductory paragraph to remind professional accountants of their responsibility to apply the conceptual framework set out in Section 120.
270.1	R350.3	
270.2	350.2, R350.5	
270.3	R350.4 , 350.4 A1	Refer to Consequential and Conforming Changes to Other Sections of the Code included in the July 2016 NOCLAR pronouncement for extant Code paragraph 270.3
280.1	R112.1, R112.2	Material that is included in Part 1 of the Code is generally not repeated in subsequent Parts.
280.2	R400.11	
280.3	R112.1, R112.2 , 120.6 A2	Material that is included in Part 1 of the Code is generally not repeated in subsequent Parts.
280.4	R120.7, R120.10, 300.8 A2	The last two bullets are deleted because "discussions" are no longer regarded as safeguards.
290.1	300.2, 400.10	
290.2	400.9	
290.3	400.2	
n/a	400.3	New introductory material to explain that in Part 4A of the Code, the term "professional accountant" refers to individual professional accountants in public practice and their firms.
290.4	400.1, R400.11, R400.12	
290.5	400.6	

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290.6	400.5, 400.6, 900.4	The description of independence is also included in the enhanced conceptual framework in paragraphs 120.12 A1 and 900.5 of the restructured Code.
290.7	R120.3, R120.5, R300.3, R400.11, R400.12	Material that is included in Part 1 of the Code, in particular in Section 120, is generally not repeated in subsequent Parts. However, to emphasize professional accountants' responsibility to apply the conceptual framework to identify, evaluate and address threats, a general requirement is included in paragraphs R200.5, R300.4, R400.12 and R900.15.
290.8	400.7	
290.9	400.7	
290.10	R120.9 , 120.9 A1, 120.9 A2	The restructured Code includes new application material to explain the meaning of "remaining alert" in the context of applying the provisions in the Code. This guidance also supports the requirement in R120.5 (b) which requires professional accountants to remain alert for new information and changes in facts and circumstances when applying the conceptual framework.
290.10	400.6	
290.11	120.8 A1	Material that is included in Part 1 of the Code, in particular in Section 120, is generally not repeated in subsequent Parts.
290.12	400.4	
290.13	R400.51 , 400.51 A1	
290.14	400.50 A1, 400.53 A1	
290.15	R400.52	
290.16	R400.53(a) , 400.53 A2	
290.17	R400.53(b) , 400.53 A3	
290.18	R400.53(c) , 400.53 A4	
290.19	R400.53(d) , 400.53 A5	
290.20	R400.53(e) , 400.53 A6	
290.21	400.53 A7	

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290.22	R400.54 , 400.54 A1	
290.23	R400.53(f) , 400.53 A8	
290.24	400. 53 A9	
290.25	400.8	
290.26	400.8	
290.27	R400.20	
290.28	400.40 A1, 400.40 A2	
290.29	R400.60 , 400.60 A1	
290.30	R400.30 , 400.30 A1	
290.31	R400.31	
290.32	400.31 A1, 400.31 A2	
290.33	400.70 A1, R400.71 , 400.72 A1	
290.34	R400.72 , 400.72 A1, 400.72 A2	
290.35	R400.73	
290.35(c)	400.73 A1	
290.36	R400.74	
290.37	R400.75	
290.38	R400.76	
290.39	400.80 A1	
290.40	R400.80(a)	
290.41	R400.80(b)	
290.42	R400.80(c) , R400.80(d) 400.80 A2	
290.43	R400.80(e)	
290.44	400.80 A3	
290.45	R400.81	
290.46	R400.82	

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n/a	400.83 A1	New application material to remind readers of Part 4A that paragraphs R300.9 and R300.10 include requirements with respect to communicating with those charged with governance.
290.47	R400.84, R400.85	
290.48	R400.86, R400.87	
290.49	R400.88, R400.89	
290.50 to 290.99	n/a	Paragraphs 290.50-290.99 of the extant Code are intentionally left blank.
290.100	400.7	Material that is included in Part 1 of the Code, in particular in Section 120, is generally not repeated in subsequent Parts.
290.101	510.3 A2, 511.3 A1 520.3 A1	
n/a	510.1	New introductory paragraph to remind professional accountants of their responsibility to apply the conceptual framework set out in Section 120.
290.102	510.2, 510.3 A3 511.2	
290.103	510.3 A1	
290.104	R510.4(a), R510.4(b)	
290.105	510.10 A5, 510.10 A6 510.10 A7, 510.10 A8	
290.106	R510.6	
290.107	510.10 A13	
290.108	R510.4(c)	
290.109	510.4 A1	
290.110	R510.4(d)	
290.111	R510.5	
290.112	R510.8	
290.113	510.10 A1, 510.10 A2 510.10 A3, 510.10 A4	

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290.114	R510.7	
290.115	510.10 A9, 510.10 A10 510.10 A11, 510.10 A12	
n/a	511.1	New introductory paragraph to remind professional accountants of their responsibility to apply the conceptual framework set out in Section 120.
290.116	R510.9	
290.117	R511.5	
290.118	511.5 A2, 511.5 A3	
290.119	511.5 A1	
290.120	R511.7	
290.121	R511.4	
290.122	R511.6	
n/a	520.1	New introductory paragraph to remind professional accountants of their responsibility to apply the conceptual framework set out in Section 120.
290.123	520.2, 520.3 A2 R520.4 , 520.4 A1	
290.124	R520.5	
290.125	520.6 A1, 520.6 A2	
n/a	521.1	New introductory paragraph to remind professional accountants of their responsibility to apply the conceptual framework set out in Section 120.
290.126	521.2, 521.3 A1, 521.3 A2	
290.127	R521.5	
290.128	521.4 A1, 521.4 A2 521.4 A3, 512.4 A4	
290.129	521.6 A1, 521.6 A2 521.6 A3, 521.6 A4	
290.130	R521.7 , 521.7 A1, 521.7 A2 521.7 A3	
290.131	R521.8 , 521.8 A1	

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	521.8 A2	
n/a	524.1	New introductory paragraph to remind professional accountants of their responsibility to apply the conceptual framework set out in Section 120.
290.132	524.2, 524.3 A1	
290.133	R524.4	
290.134	524.4 A1, 524.4 A3, 524.4 A4	
290.135	524.4 A2	
290.136	R524.5 , 524.5 A1, 524.5 A2 524.5 A3	
290.137	R524.6	
290.138	R524.7	
290.139	R524.8	
n/a	525.1	New introductory paragraph to remind professional accountants of their responsibility to apply the conceptual framework set out in Section 120.
290.140	525.2, 525.3 A1, R525.4	
n/a	525.3 A2	New application material developed as part of the Safeguards project to explain that when relating to familiarity and advocacy threats are created by the loan of personnel by a firm or a network firm to an audit client, such that the firm or the network firm becomes too closely aligned with the views and interests of management, safeguards are often not available.
n/a	522.1	New introductory paragraph to remind professional accountants of their responsibility to apply the conceptual framework set out in Section 120.
290.141	522.2	
290.142	R522.3	
290.143	522.4 A1, 522.4 A2, 522.4 A3	

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n/a	523.1	New introductory paragraph to remind professional accountants of their responsibility to apply the conceptual framework set out in Section 120.
290.144	523.2, R523.3	
290.145	523.4 A1	
290.146	R523.4	
290.147	602.1, 602.3 A1, 602.3 A2, 602.3 A3	
n/a	602.2	
n/a	540.1	New introductory paragraph to remind professional accountants of their responsibility to apply the conceptual framework set out in Section 120.
290.148	540.2, 540.3 A1, 540.3 A2	Refer to revised Long Association provisions in January 2017 LA Close-off document for extant Code paragraphs 290.148-290.168 which replaces paragraphs 290.148-290.153 in the 2016 IESBA Handbook.
290.149	540.3 A3	
290.150	540.3 A4	
290.151	540.3 A5, 540.3 A6	
290.152	R540.4	
290.153	R540.5	
290.154	R540.6 , 540.6 A1	
290.155	R540.11	
290.156	R540.12	
290.157	R540.13	
290.158	R540.14	
290.159	R540.15	
290.160	R540.16	
290.161	R540.17	
290.162	R540.18	
290.163	R540.19	
290.164	R540.20 , 540.20 A1	
290.165	R540.10 , 540.10 A1	
290.167	R540.8	

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290.168	R540.9	
n/a	600.1	New introductory paragraph to remind professional accountants of their responsibility to apply the conceptual framework set out in Section 120.
290.154	600.2	Paragraphs 290.154-290.214 of the extant Code have been substantively revised as a result of the Safeguards project.
290.155	600.4 A1, 600.4 A2	
290.156	600.3, R600.4	
n/a	600.5 A1, 600.5 A2, 600.5 A3, 600.5 A4	Extant paragraph numbers 290.154-290.168 are intentionally duplicated in this table and result from the new LA provisions that have replaced those in the 2016 IESBA Handbook.
n/a	600.6 A1, 600.6 A2, 600.6 A3	New general provisions relating to evaluating threats created by firms providing non-assurance services to audit clients.
n/a	600.6 A1, 600.6 A2, 600.6 A3	New general provisions relating to addressing threats created by firms providing non-assurance services to audit clients.
290.157	R600.10	
290.158	R600.9	
290.159	600.7 A1	
290.160	600.7 A3	
290.161	R600.7 , 600.7 A2, 600.7 A4 R600.10	
290.162	R600.8	
290.163	602.1, 602.3 A1, 602.3 A2	
290.164	601.3 A2	
290.165	601.1, 601.3 A1	
n/a	601.2	New introductory material to link the general provisions in paragraphs 600.1 to R600.10 to those in the subsection.
290.166	R540.7, 540.7 A1, 601.3 A3	
290.167	601.3 A4	
290.168	601.4 A1, 601.5 A1	

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290.169	R601.5, R601.6	
290.170	R601.7	
290.171	603.3 A1	
290.172	603.1, 603.3 A3, 603.3 A4	
n/a	603.2	New introductory material to link the general provisions in paragraphs 600.1 to R600.10 to those in the subsection.
290.173	603.4 A1	
290.174	603.3 A2	
290.175	R603.4	
290.176	R603.5	
290.177	604.3 A1	
290.178	604.1, 604.3 A2	
n/a	604.2	New introductory material to link the general provisions in paragraphs 600.1 to R600.10 to those in the subsection.
290.179	604.4 A1, 604.4 A2, 604.4 A3	
290.180	604.5 A1, 604.5 A2, 604.5 A3, 604.6 A1	
290.181	R604.6	
290.182	604.7 A2	
290.183	604.7 A1, 604.7 A3	
290.184	604.7 A4	
290.185	R604.8	
n/a	604.9 A1	New application material to specify the type of threats created.
290.186	604.9 A2, 604.9 A3, 604.9 A4, 604.9 A5	
290.187	604.10 A1, 604.10 A2, 604.10 A3, 604.10 A4	
290.188	R604.11 , 604.11 A2	

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290.189	604.11 A1	
290.190	605.3 A1, 605.3 A2	
290.191	605.1, 605.4 A1	
n/a	605.2	New introductory material to link the general provisions in paragraphs 600.1 to R600.10 to those in the subsection.
290.192	605.4 A2	
290.193	R605.4 , 604.4 A1	
290.194	605.4 A3, 605.4 A4 605.4 A5	
290.195	R605.5	
290.196	606.1, 606.3 A1	
n/a	606.2	New introductory material to link the general provisions in paragraphs 600.1 to R600.10 to those in the subsection.
290.197	606.3 A2	
290.198	R606.4	
290.199	R606.4	
n/a	606.4 A1	New application material with examples of factors that are relevant in evaluating the level of a self-review threat created by providing IT systems services to an audit client.
290.200	606.4 A2	
290.201	R606.5	
290.202	607.1, 607.3 A1	
n/a	607.2	New introductory material to link the general provisions in paragraphs 600.1 to R600.10 to those in the subsection.
290.203	607.3 A4	
290.204	608.1, 608.3 A1	

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Extant Code	Restructured Code	Comments
n/a	608.2	New introductory material to link the general provisions in paragraphs 600.1 to R600.10 to those in the subsection.
290.205	607.3 A2, 607.3 A3 608.4 A2, 608.4 A3	
290.206	R608.6	
290.207	608.6 A1	
290.208	R608.5, 608.5 A1	
n/a	609.3 A1	New application material to provide a broad description of recruiting services.
290.209	609.1, 609.3 A2 609.5 A1, R609.6	More prominent prohibition in paragraph R609.6 relating to a firm acting as a negotiator on the client's behalf.
n/a	609.2	New introductory material to link the general provisions in paragraphs 600.1 to R600.10 to those in the subsection.
n/a	R609.4	New requirement to establish prerequisite client responsibilities for when a firm or network firm provides recruiting services to an audit client.
n/a	609.5 A2	New application material with an example of an action that might be a safeguard to address such a self-interest, familiarity or intimidation threat created by providing recruiting services to an audit client.
290.210	R609.7	Extends the extant prohibition for providing certain types of recruiting services to all audit clients.
290.211	610.1, 610.3 A1	
n/a	610.2	New introductory material to link the general provisions in paragraphs 600.1 to R600.10 to those in the subsection.
290.212	610.3 A2, 610.3 A3	
290.213	R610.5	
290.214	R610.4	
n/a	410.1	New introductory paragraph to remind professional accountants of their responsibility to apply the conceptual framework set out in Section 120.

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Extant Code	Restructured Code	Comments
290.215	410.2, 410.3 A1, 410.3 A2 410.3 A3	
290.216	410.3 A4, 410.3 A5, 410.3 A6	
290.217	R410.4, R410.5, R410.6	
290.218	410.7 A1, 410.7 A2 R410.8	
290.219	410.9 A1	
290.220	R410.10	
290.221	R410.11	
290.222	410.12 A1, 410.12 A2, 410.12 A3	
n/a	411.1	New introductory paragraph to remind professional accountants of their responsibility to apply the conceptual framework set out in Section 120.
290.223	411.2, 411.3 A1, 411.3 A2 411.3 A3	
290.224	R411.4	
290.225	n/a	Extant paragraph 290.225 is being revised as part of the IESBA's Inducements project.
n/a	430.1	New introductory paragraph to remind professional accountants of their responsibility to apply the conceptual framework set out in Section 120.
290.226	430.2, 430.3 A1, 430.3 A2 430.3 A3, 430.3 A4	
290.227 to 290.499	n/a	Paragraphs 290.227 to 290.499 in the extant Code are intentionally left blank.
n/a	800.1	New introductory paragraph to remind professional accountants of their responsibility to apply the conceptual framework set out in Section 120.
290.500	R800.5 , 800.2	
290.501	800.3 A1, R800.4	
290.502	R800.3, R800.4 , 800.4 A1	

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Extant Code	Restructured Code	Comments
290.503	R800.6	
290.504	R800.5	The material in paragraph 290.504 of the extant Code is also now covered in paragraph 800.2.
290.505	R800.7	
290.506	R800.8	
290.507	R800.9	
290.508	R800.10	
290.509	R800.10 , 800.10 A1	
290.510	R800.11	
290.512	R800.12	
290.513	R800.13	
290.514	R800.14	
291.1	900.1, 900.13	
291.2	900.3, 900.7	
291.3	R900.14, R900.16, R900.17	
n/a	900.16 A1	New application material to refer to provisions relating to network firms in paragraphs 400.50 A1 to 400.54 A1.
291.4	900.1, 900.5	
291.5	900.4	
291.6	R120.3, R120.5, R120.6, 120.7, R120.10, R300.4, 900.5, R900.15	Material that is included in Part 1 of the Code, in particular in Section 120, is generally not repeated in subsequent Parts. However, to emphasize professional accountants' responsibility to apply the conceptual framework to identify, evaluate and address threats, a general requirement is included in paragraphs R200.5, R300.4, R400.12 and R900.15.
291.7	120.1, 120.2	
291.8	900.5, 900.6	
291.9	900.5, 900.6, R120.5, R120.6, 120.7, R120.10	
291.10	120.8 A1	
n/a	900.2	New introductory material to explain that in Part 4B of the Code, the term "professional accountant"

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Extant Code	Restructured Code	Comments
		refers to individual professional accountants in public practice and their firms.
291.11	900.3	
291.12	900.7	
291.13	900.8	
291.14	900.9	
291.15	900.10	
291.16	900.11	
291.17	R900.18	
291.18	900.19 A1	
291.19	R900.19	
291.20	R900.20	
n/a	990.1	New introductory paragraph to remind professional accountants of their responsibility to apply the conceptual framework set out in Section 120.
291.21	900.12, 990.2, R990.3 , 990.3 A1	
291.22	R990.3, R990.4 , 990.4 A1	
291.23	R990.6	
291.24	R990.5	
291.25	R990.7 , 990.7 A1	
291.26	R990.8	
291.27	R900.16	
291.28	900.21 A1	
291.29	R900.40 , 900.40 A1	
291.30	R900.30 , 900.30 A1	
291.31	R900.31	
291.32	R900.32 , 900.32 A1, R900.33	
291.33	R900.50	
291.34	R900.51	

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Extant Code	Restructured Code	Comments
291.35	R900.52	
291.36	R900.53	
291.37	R900.54, R900.55	
291.38 to 291.99	n/a	Paragraphs 291.38-291.99 of the extant Code are intentionally left blank.
291.100	900.5, 900.6 120.1	Material that is included in Part 1 of the Code, in particular in Section 120, is generally not repeated in subsequent Parts.
291.101	R900.19 , 900.19 A1	
291.102	n/a	The Interpretation 2005 – 01 which was included in the extant Code is not included in the restructured Code.
291.103	910.3 A2, 911.3 A1, 920.3 A1	
n/a	910.1	New introductory paragraph to remind professional accountants of their responsibility to apply the conceptual framework set out in Section 120.
291.104	910.2, 910.3 A3	
291.105	910.3 A1	
291.106	R910.4	
291.107	910.8 A1, 910.8 A2, 910.8 A3, 910.8 A4	
291.108	R910.5	
291.109	R910.6	
291.110	910.8 A5, 910.8 A6, 910.8 A7	
291.111	R910.7	
n/a	911.1	New introductory paragraph to remind professional accountants of their responsibility to apply the conceptual framework set out in Section 120.
291.112	911.2, R911.5	
291.113	911.5 A1, 911.5 A2, 911.5 A3	

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Extant Code	Restructured Code	Comments
291.114	911.5 A1	
291.115	R911.7	
291.116	R911.4	
291.117	R911.6	
n/a	920.1	New introductory paragraph to remind professional accountants of their responsibility to apply the conceptual framework set out in Section 120.
291.118	920.2, 920.3 A2, R920.4 920.4 A1	
291.119	920.5 A1, 920.5 A2	
n/a	921.1	New introductory paragraph to remind professional accountants of their responsibility to apply the conceptual framework set out in Section 120.
291.120	921.2, 921.3 A1, 921.3 A2	
291.121	R921.5	
291.122	921.4 A1, 921.4 A2, 921.4 A3, 921.4 A4	
291.123	921.6 A1, 921.6 A2, 921.6 A3, 921.6 A4	
291.124	R921.7 , 921.7 A1, 921.7 A2 921.7 A3	
291.125	921.8 A1, 921.8 A2, 921.8 A3	
n/a	924.1	New introductory paragraph to remind professional accountants of their responsibility to apply the conceptual framework set out in Section 120.
291.126	924.2, 924.3 A1	
291.127	R924.4 , 924.4 A1, 924.4 A3, 924.4 A4	
291.128	924.4 A2	
291.129	R924.5 , 924.5 A1, 924.5 A2, 924.5 A3	

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Extant Code	Restructured Code	Comments
n/a	922.1	New introductory paragraph to remind professional accountants of their responsibility to apply the conceptual framework set out in Section 120.
291.130	922.2	
291.131	R922.3	
291.132	922.4 A1, 922.4 A2, 922.4 A3	
n/a	923.1	New introductory paragraph to remind professional accountants of their responsibility to apply the conceptual framework set out in Section 120.
n/a	932.2	
291.133	R923.3	
291.134	923.4 A1	
291.135	R923.4	
291.136	n/a	Paragraph 291.136 is subsumed in the guidance in paragraphs R950.6-R950.7.
n/a	940.1	New introductory paragraph to remind professional accountants of their responsibility to apply the conceptual framework set out in Section 120.
n/a	940.2	
291.137	940.3 A1, 940.3 A2	Refer to revised Long Association provisions in January 2017 LA Close-off document for extant Code paragraphs 291.137-291.141 which replaces paragraph 291.137 in the 2016 IESBA Handbook.
291.138	940.3 A3	
291.139	940.3 A4	
291.140	940.3 A5, 940.3 A6	
291.141	R940.4	
n/a	950.1	New introductory paragraph to remind professional accountants of their responsibility to apply the conceptual framework set out in Section 120.
291.138	950.2	Paragraphs 291.138-290.147 of the extant Code were substantively revised as a result of the Safeguards project.

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Extant Code	Restructured Code	Comments
		Also, generally, the provisions in Section 950 of the restructured Code is aligned to mirror those in Section 600. Extant paragraph numbers 291.138-291.141 are intentionally duplicated in this table and result from the new LA provisions that have been added to those in the 2016 IESBA Handbook.
291.139	950.1, 950.3 A1, 950.3 A2	
291.140	R950.3	
n/a	950.4 A1, 950.4 A2, 950.4 A3	New application material with examples of factors that are relevant in evaluating the level of threats created by providing a non-assurance service to an assurance client.
n/a	950.5 A1	New general provision for addressing threats created by providing a service to an assurance client.
291.141	950.6 A1	
291.142	950.6 A3	
291.143	R950.6 , 950.6 A2	
n/a	950.6 A4	New application material to explain that providing advice and recommendations to assist the management of an assurance client in discharging its responsibilities is not assuming a management responsibility.
291.144	R950.7	
291.145	950.1, 950.8 A1	Material that is included in Part 1 of the Code, in particular in Section 120, is generally not repeated in subsequent Parts.
291.146	950.8 A1	
291.147	950.1, 950.8 A1	Material that is included in Part 1 of the Code, in particular in Section 120, is generally not repeated in subsequent Parts.
n/a	905.1	New introductory paragraph to remind professional accountants of their responsibility to apply the conceptual framework set out in Section 120.
n/a	905.2	

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Extant Code	Restructured Code	Comments
291.148	905.3 A1, 905.3 A2, 905.3 A3	
291.149	905.3 A4, 905.3 A5	
291.150	905.4 A1, 905.4 A2, R905.5	
291.151	905.6 A1	
291.152	R905.7	
291.153	R905.8	
291.154	905.9 A1, 905.9 A2, 905.9 A3	
291.155	n/a	Extant paragraph 291.155 will be revised as part of the IESBA's Inducements project.
	907.1	New introductory paragraph to remind professional accountants of their responsibility to apply the conceptual framework set out in Section 120.
291.156	907.2, 907.3 A1, 907.3 A2, 907.3 A3, 907.3 A4	
300.1	200.1	The paragraphs in extant Sections 300, 310, 320, 330, 340 and 370 incorporate the revisions arising from the Revision of the Part C Project that are included in the March 2016 Part C Close-off document.
300.2	200.2	
300.3	200.3	
n/a	200.4	<p>New introductory paragraph to explain that in Part 2, the term "professional accountant" refers to:</p> <ul style="list-style-type: none"> (a) A professional accountant in business; and (b) An individual who is a professional accountant in public practice when performing professional activities pursuant to the accountant's relationship with the accountant's firm, whether as a contractor, employee or owner. <p>The paragraph also notes that more information on when Part 2 is applicable to professional</p>

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Extant Code	Restructured Code	Comments
		accountants in public practice is set out in paragraphs R120.4, R300.5 and 300.5 A1.
300.4	200.5 A1	
300.5	200.5 A3	
300.6	R120.3, R120.5, R200.5	Material that is included in Part 1 of the Code, in particular in Section 120, is generally not repeated in subsequent Parts. However, to emphasize professional accountants' responsibility to apply the conceptual framework to identify, evaluate and address threats, a general requirement is included in paragraphs R200.5, R300.4, R400.12 and R900.15.
300.7	200.6 A1	
300.8	200.6 A1(a)	
n/a	200.6 A1(c)	An example of advocacy threat was added as part of the Safeguards project.
300.9	200.6 A1(b)	
300.10	200.5 A2	
300.11	200.6 A1(d)	
300.12	200.6 A1 (e)	
300.13	120.10 A2	The description of safeguards has been revised.
n/a	200.7 A2	New application material added as part of Safeguards project.
300.14	200.7 A3	
300.15	200.7 A4 200.8 A2	
n/a	210.1	New introductory paragraph to remind professional accountants of their responsibility to apply the conceptual framework set out in Section 120.
310.1	210.2	
n/a	210.3	
310.2	210.4 A1	
310.3	R210.5	

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Extant Code	Restructured Code	Comments
310.4	210.9 A1	
310.5	R210.4	
310.6	R120.5(b) , 120.9 A1, R210.5	
310.7	210.7 A1	
310.8	210.7 A2, 210.7 A3	
310.9	210.8 A1, 210.8 A2	
310.10	210.8 A3	
310.11	R120.10	Material included in the enhanced conceptual framework in Section 120 is generally not repeated elsewhere in the Code.
n/a	220.1	
n/a	220.2	
320.1	220.3 A1, 220.3 A2	
320.2	220.3 A3 R220.4 , 220.4 A1	
320.3	R220.5 , 220.5 A1	
320.4	R220.6 , 220.6 A1, 220.6 A2	
320.5	R220.7 , 220.7 A1	
320.6	R220.8 , 220.8 A1, 220.11 A2	
320.7	220.8 A2	
320.8	R220.9 , 220.9 A1, 220.10 A1	
320.9	220.11 A1	
320.10	220.11 A3	
n/a	230.1	New introductory paragraph that reminds professional accountant of their responsibility to apply the conceptual framework set out in Section 120.
n/a	230.2	
330.1	R230.3 , 230.3 A1	

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330.2	230.3 A2, 230.3 A2	
330.3	230.3 A3, 230.3 A4	
330.4	R230.4	
330.5	230.5 A1	
n/a	240.1	New introductory paragraph to remind professional accountants of their responsibility to apply the conceptual framework set out in Section 120.
340.1	240.2, 240.3 A1, 240.3 A2	
340.2	R240.3	
340.3	240.3 A3	
340.4	240.3 A4	
350.1-350.8	n/a	Section 350 will be revised as part of IESBA's Inducement project.
n/a	260.1	New introductory paragraph to remind professional accountants of their responsibility to apply the conceptual framework set out in Section 120.
n/a	260.2	
360.1	260.3, 260.7 A1	
360.2	260.5 A1	
360.3	R260.6 , 260.6 A1	
360.4	260.4	
360.5	260.3	
360.6	260.5 A2	
360.7	260.5 A3	
360.8	260.7 A2	
360.9	260.7 A3	
360.10	260.8 A1	
360.11	R260.9 , 260.9 A1	
360.12	R260.10	
360.13	260.11 A1	
360.14	R260.12	

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Extant Code	Restructured Code	Comments
360.15	260.12 A1, 260.12 A2	
360.16	R260.13 , 260.13 A1	
360.17	R260.14 , 260.14 A1, 260.14 A2	
360.18	R260.15 , 260.15 A1	
360.19	R260.16	
360.20	260.16 A1	
360.21	R260.17	
360.22	260.17 A1	
360.23	260.17 A2	
360.24	R260.18	
360.25	260.18 A1	
360.26	260.18 A2	
360.27	260.19 A1	
360.28	260.20 A1	
360.29	260.20 A2, 260.20 A3	
360.30	R260.21	
360.31	R260.22	
360.32	260.23 A1	
360.33	R260.24	
360.34	260.24 A1	
360.35	260.24 A2	
360.36	R260.26	
360.37	260.27 A1	
n/a	270.1	New introductory paragraph to remind professional accountants of their responsibility to apply the conceptual framework set out in Section 120.
370.1	270.2	
370.2	R270.3	
370.2	270.3 A1	

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Extant Code	Restructured Code	Comments
370.3	270.3 A2	
370.4	270.3 A3	
370.5	270.3 A4, 270.3 A5	Significant revisions made to extant material as a result of the Safeguards project.
370.6	270.4 A1	