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). 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.

3. This policy statement does not apply where IFAC publications are downloaded from the IFAC website by a single user under the following circumstances:

   (a) any copies of the IFAC publication saved to any storage medium or printed are viewed and/or printed for individual and non-commercial use only;

   (b) no further copies, modifications, translation, distribution, or use of the IFAC publication are made without the prior written permission of IFAC; and

   (c) all copies of the IFAC publication, however stored or reproduced, retain all copyright and other proprietary notices.

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.

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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 countries 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.

**Trademarks, Service Marks and Logos**

13. A trademark or a service mark is a word, phrase, symbol, or design, or combination thereof, that identifies and distinguishes certain goods.

14. IFAC owns registered and unregistered trademarks, service marks, and logos (“Marks”) in the United States and other countries. They include Marks used by IFAC and its committees, as well as the SSBs. A list of the Marks is included in the copyright notice to this policy, and may generally be found on the IFAC website.

15. The Marks are widely recognized throughout the world. Use of the Marks could lead to association with IFAC and/or the SSBs, or affect the IFAC brand and/or the SSB brands. The Marks, therefore, can be used only under the terms of an agreement with IFAC.

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16. **Generally, IFAC does not permit the rebranding of IFAC IP or translation of the Marks.** Translation or white-labeling\(^3\) 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.

**Use of IFAC Intellectual Property**

17. All interested parties, including IFAC members and associates, are required to seek formal permission from IFAC before using any copyrighted publications owned by IFAC.

18. IFAC members and associates are required to follow the **IFAC Member Body Visual Identity Guidelines** when using any of the Marks. All other interested parties are required to seek formal permission from IFAC before using any of the Marks.

19. Except as indicated in paragraph 3, all interested parties seeking permission to use IFAC IP, whether copyrighted publications, including videos, or trademarks, should submit a Permission Request in English to IFAC via IFAC’s online permission request and inquiry system (OPRI): [http://www.ifac.org/about-ifac/translations-permissions](http://www.ifac.org/about-ifac/translations-permissions).

20. Use of IFAC IP includes reproduction or adaptation of the complete or any part (e.g., extracts) of a proposed (e.g., exposure draft) or final international standard issued by an SSB and/or supporting materials published by IFAC whether in the English language or any available translated version thereof, and whether or not for purposes of adoption. In the event that this policy statement does not deal with a particular circumstance, the interested party should contact IFAC at permissions@ifac.org prior to using any IFAC IP or the Marks.

21. Interested parties should ensure that the appropriate copyright statement, as provided in the agreement between IFAC and the relevant interested party, is included in any and all reproductions.

**Reproduction of IFAC Publications for the Purposes of Adoption**

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.

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\(^3\) A white label product is a product or service produced by one organization that other organizations subsequently rebrand with their own brand/trademark.
Reproduction of Exposure Drafts of Proposed IFAC Publications

25. Interested parties are permitted to reproduce exposure drafts of proposed IFAC publications without seeking formal permission. The reproduced exposure draft should include the following copyright statement:

“Copyright © [Month and Year] by the International Federation of Accountants (IFAC). All rights reserved. Used with permission of IFAC. Permission is granted to make copies of this work to achieve maximum exposure and feedback. Contact Permissions@ifac.org for permission to reproduce, store or transmit, or to make other similar uses of this document.”

26. For any intended adaptations, modifications, or translations of exposure drafts, an interested party should submit a Permission Request in accordance with this policy statement. Where an exposure draft faithfully reproduced, it should include the following copyright statement:

“Copyright © [Month and Year] by the International Federation of Accountants (IFAC). All rights reserved. Used with permission of IFAC. Permission is granted to make copies of this work to achieve maximum exposure and feedback. IFAC assumes no responsibility for the accuracy and completeness of the translation or for actions that may ensue as a result thereof. Contact Permissions@ifac.org for permission to reproduce, store or transmit, or to make other similar uses of this document.”

General Permissions Process

27. An interested party should submit a written Permission Request in English via OPRI (http://www.ifac.org/about-ifac/translations-permissions) in order to obtain formal permission to reproduce an IFAC publication, whether for non-commercial or commercial purposes. This applies whether the publication is in the English language or a translation thereof.

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.

29. IFAC will only enter into an arrangement on the following terms:

(a) the agreement is non-exclusive;

(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.

30. If IFAC considers it appropriate to grant the requested permission, IFAC will prepare an agreement based on the information in the Permission Request. The agreement will be in English and signed by IFAC and the interested party. No reproduction is permitted until the agreement has been executed.

31. IFAC will provide the interested party a copy of the relevant IFAC publication in either a Microsoft Word or Adobe PDF format for reproduction.
License Fees and Royalty Payments

32. IFAC may charge a license fee or royalties for use of its intellectual property. Such fees and royalty payments contribute to funding the mission of IFAC and/or the SSBs.

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, 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 publication, 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:

   Head of Intellectual Property
   The International Federation of Accountants
   529 Fifth Avenue, 6th Floor
   New York, NY 10017
   USA
   Telephone: +1 212 286 9344
   Fax: +1 212 286 9570
   Email: permissions@ifac.org

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4 For the purposes of this policy, “non-commercial purposes” means that the reproduction is not for financial gain, and the publication (1) is provided either free of charge or at a price intended to recover only the cost of reproduction, or translation and reproduction, and (2) clearly furthers the organization’s professional and public interest mandate.