

The IESBA® Code – Overview of Parts 1 to 4B and Their Sections

Volume 1

September 2026

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The 2026 edition of the [International Code of Ethics for Professional Accountants \(including International Independence Standards\)](#) (the Code) was issued in September 2026 and incorporates the revisions relating to Sustainability Reporting and Assurance and Using the Work of an External Expert. Except for certain independence provisions relating to value chain, these provisions will become effective December 15, 2026.

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

This document is prepared by the staff of the IESBA and flags the sections of the Code that were revised since the 2025 edition.

^ Includes the revisions to the Code relating to Using the Work of an External Expert

* Includes the revisions to the Code relating to Sustainability

The IESBA® Code – Overview of Part 5 and Its Sections

Volume 2
September 2026

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Volume 2 of the [International Code of Ethics for Professional Accountants \(including International Independence Standards\)](#) (the Code) was issued in September 2026.

Except for the provisions in Sections 5405 and 5406 applicable to assurance work performed at value chain components, the provisions will be effective for sustainability assurance engagements on sustainability information for periods beginning on or after December 15, 2026, or as at a specific date on or after December 15, 2026.

The provisions in Sections 5405 and 5406 applicable when assurance work is performed at a value chain component will be effective for sustainability assurance engagements on sustainability information for periods beginning on or after July 1, 2028, or as at a specific date on or after July 1, 2028.

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