

MEMBERS' HANDBOOK

Update No. 310

(Issued 13 June 2024)

VOLUME I

<u>Document Reference and Title</u>	<u>Instructions</u>	<u>Explanations</u>
Contents of Volume I	Replace page i with revised page i.	Revised content page
PROFESSIONAL ETHICS		
COE (Revised 2022), <i>Code of Ethics for Professional Accountants</i>	Discard COE (Revised 2022) revised in July 2023.	
COE (Revised 2023), Code of Ethics for Professional Accountants	Replace cover page, pages 2 and 5 with revised cover page, pages 2 and 5.	Note 1
COE (Revised 2024), Code of Ethics for Professional Accountants	Insert after COE (Revised 2023) revised in June 2024.	Notes 1 and 2
COE Chapter A, <i>Technology-related Revisions to the Code</i>	Discard COE Chapter A, <i>Technology-related Revisions to the Code</i> issued in July 2023.	

Notes:

1. Housekeeping revision to the Preface of the *Code of Ethics for Professional Accountants*.
2. Revisions to the *Code of Ethics for Professional Accountants* incorporating technology-related revisions which will be effective as follows:
 - Revisions to Parts 1 to 3 will be effective as of 15 December 2024.
 - Revisions to Part 4A will be effective for audits and reviews of financial statements for periods beginning on or after 15 December 2024.
 - The conforming and consequential amendments to Part 4B in relation to assurance engagements with respect to underlying subject matters covering periods of time will be effective for periods beginning on or after 15 December 2024; otherwise, these amendments will be effective as of 15 December 2024.

In order for readers to easily identify all the changes, a marked-up version to the Code is posted at: <https://www.hkicpa.org.hk/-/media/Document/SSD/handbookupdate/310mk.pdf>