



MEMBERS' HANDBOOK

Update No. 282

(Issued 28 November 2022)

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 2018), Code of Ethics for Professional Accountants	Replace cover page, pages A-20, A-22, A-s220-3, A-s250-2, A-s540-5, A-s600-16, C-s800-1 and C-s800-2 with revised cover page, pages A-20, A-22, A-s220-3, A-s250-2, A-s540-5, A-s600-16, C-s800-1 and C-s800-2.	Note
COE (Revised 2022), Code of Ethics for Professional Accountants	Replace cover page, pages A-20, A-22, A-s220-3, A-s250-2, A-s400-1, A-s400-11, A-s410-2, A-s540-5, A-s600-3, A-s600-4, A-s600-24, A-s900-1, A-s900-5, A-s905-2, A-s950-2, A-s950-3, C-s800-1 and C-s800-2 with revised cover page, pages A-20, A-22, A-s220-3, A-s250-2, A-s400-1, A-s400-11, A-s410-2, A-s540-5, A-s600-3, A-s600-4, A-s600-24, A-s900-1, A-s900-5, A-s905-2, A-s950-2, A-s950-3, C-s800-1 and C-s800-2. Discard page A-23.	- ditto -

Note:

Editorial revisions to the *Code of Ethics for Professional Accountants* (the “Code”) to align with the *2022 Handbook of International Code of Ethics for Professional Accountants (including International Independence Standards)* (IESBA handbook) issued by the International Ethics Standards Board for Accountants and other housekeeping editorial changes, including updating the local legislations and regulations in Chapter C of the Code.

Changes to the COE (Revised 2018) are effective upon issuance. Changes to the COE (Revised 2022) will be effective according to the respective dates of the relevant pronouncements as specified in the section “EFFECTIVE DATE” of the COE (Revised 2022).

In order for readers to easily identify all the changes, a marked-up version is posted at: <https://www.hkicpa.org.hk/-/media/Document/SSD/handbookupdate/282mk.pdf>