



MEMBERS' HANDBOOK

Update No. 288

(Issued 20 March 2023)

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 2, 6, 7, C-s800-1 and C-s800-2 with revised cover page, pages 2, 6, 7, 8, C-s800-1 and C-s800-2.	Notes 1 and 2
COE (Revised 2022), Code of Ethics for Professional Accountants	Replace cover page, pages 2, 6, 7, C-s800-1 and C-s800-2 with revised cover page, pages 2, 6, 7, 8, C-s800-1 and C-s800-2.	- ditto -

Notes:

1. Revision to COE (Revised 2018)/COE (Revised 2022) to incorporate changes to the post-implementation review framework.
2. Section 800 in Chapter C of the COE (Revised 2018)/COE (Revised 2022) is revised as a result of the joint statement signed by the Accounting and Financial Reporting Council and the Institute in January 2023 clarifying that Fellows of the Institute who hold practising certificates are eligible to continue to use the designation "Fellow of the Hong Kong Institute of Certified Public Accountants (Practising)" and initials "FCPA (practising)".

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/288mk.pdf>