

Professional and Ethical Standard 1 International Code of Ethics for Assurance Practitioners (Including International Independence Standards) (New Zealand) (Notice No. 147)

Notice is hereby given, pursuant to section 24 of the Financial Reporting Act 2013, that the New Zealand Auditing and Assurance Standards Board of the External Reporting Board has issued the following:

- *Professional and Ethical Standard 1, Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)*

Professional and Ethical Standard 1, Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand):

- is effective as of or for periods beginning on or after 15 June 2019;
- early adoption is permitted; and
- is a disallowable instrument for the purposes of the Legislation Act 2012.

Copies of the standards may be inspected free of charge at the offices of the External Reporting Board (XRB), Level 7, 50 Manners Street, Wellington. Copies are also available on the XRB's website at www.xrb.govt.nz.

Dated this 20th day of December 2018.

ROBERT BUCHANAN, Chairman, New Zealand Auditing and Assurance Standards Board.