

Accounting Professional & Ethical Standards Board Limited

Manual:	Policies and Procedures	Issue Date:	Nov 2007
Section:	Administration	Revisions:	Nov 2009 and May 2011
Subject:	COPYRIGHT POLICY	Version No:	1.2

Introduction

1. One of the primary objectives of Accounting Professional & Ethical Standards Board Limited (APESB) is to develop and issue in the public interest, professional and ethical standards and other pronouncements that will apply to members of the professional accounting bodies.
2. To achieve this objective, APESB makes its standards and other pronouncements widely available, free of charge, to the profession and other key stakeholders identified by the APESB. APESB also encourages these stakeholders to include on their own websites, or in their own print materials, links or references to the publications on the APESB website.
3. The purpose of this policy statement is not to restrict access to APESB standards and other pronouncements for appropriate use. Rather, it is intended to guard against inappropriate usage and to control publication, reproduction, adaptation and communication of pronouncements and statements issued by APESB.

Copyright Policy

4. APESB owns the copyright in the material and works produced by or on behalf of APESB including its standards and other pronouncements. No person may publish, reproduce, adapt, communicate to the public, or make use of those materials (except in accordance with the provisions of Part 3, Division 3 of the *Copyright Act 1968*) unless in accordance with this copyright policy.
5. Generally, APESB will allow use of its copyright material, without a copyright fee and without the need to apply for specific permission, when the proposed publication, reproduction, adaptation or communication of the APESB material is to be made –
 - (a) by non-profit organisations solely for the purpose of private study, research or for educational purposes; or
 - (b) by members of the professional accounting bodies in the course of their public practice or business.

In all other circumstances, prior permission must be sought from the APESB.

6. Applications requesting permission to publish, reproduce, adapt or communicate APESB copyright material must be submitted in accordance with the guidelines in Appendix 1.
7. Appropriate acknowledgement, as set out below, will be a condition upon which permission would be granted. The recommended acknowledgement is:

“Reproduced with the permission of Accounting Professional & Ethical Standards Board Limited (APESB), Victoria, Australia”

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8. Requests by publishers or other parties who wish to publish, reproduce, adapt or communicate APESB copyright material for commercial purposes¹ will be assessed separately, and permission will depend on the material requested and the proposed use. A copyright fee will generally be charged when the proposed use is intended for profit.
9. APESB does not permit the use of its name in any manner which:
- (a) would lead or may be likely to lead to a belief that there was some association or affiliation with or sponsorship or approval by APESB, of the particular body or publication making use of such name; or
 - (b) would constitute a breach of APESB's rights in its name or trade marks.
10. As a matter of policy, APESB will not enter into any agreement that provides exclusivity with regard to any work to any entity.

Date Approved: May 2011

¹ For the purposes of this policy, "commercial purposes" includes where the proposed reproduction, adaptation and/or publication or communication to the public is being done for a fee, with the intent of gaining a commercial return. It does not include instances where a copy of the standard or pronouncement/s is being provided either free of charge or at a price that is intended to recover the cost of reproduction.

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Appendix 1

Permission Request to Reproduce Copyright Standards or Other Pronouncements Issued by APESB

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 - Author
 - Publisher
 - Initial print run and total number of pages
 - Date of publication
 - Format – hardbound or soft bound edition, loose leaf edition, online or CD-ROM
 - General description of the content such as other material that will be included in your work with the requested APESB material
 - Proposed selling price
 - Any proposed adaptation of APESB copyright materials
 - Anticipated audience (for example, accounting, academic, legal, etc)
- Permission requests should be sent to:

Technical Director
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