



The Chairman
Accounting Professional and Ethics Standards Board Limited
Level 11, 99 William Street
Melbourne, Victoria 3000

EMAIL AND MAIL

24 March 2017

To whom it may concern

Re: Proposed Amendments to APES 110 Code of Ethics for Professional Accountants due to revisions to IESBA's Code of Ethics for Professional Accountants

As one of Australia's leading professional services firms, we believe we are well placed to share our perspectives on these important issues. We are committed to positively contributing to the Australian community and supporting and enabling initiatives that will strengthen the future prosperity of our country.

PricewaterhouseCoopers International Limited has submitted feedback to the International Ethics Standards Board for Accountants (IESBA) on both the Exposure Drafts concerning; Non Compliance with Laws and Regulations (NOCLAR) and the Provision of Non-assurance services for Audit and Assurance Clients. As such we support in principle the changes being implemented in APES 110 but reiterate the comments included in the submissions by PricewaterhouseCoopers International Limited.

These submissions can be found here: <http://www.ifac.org/system/files/publications/exposure-drafts/comments/PwCresponsetoIESBAEDonNOCLARSept15.pdf>

and here: <http://www.ifac.org/system/files/publications/exposure-drafts/comments/PwCNetworkResponsetoIESBAEDonNASAugust2014.pdf>

If you have any further questions please contact me on (02) 8266 8350 or regina.fikkers@pwc.com

Kind Regards

A handwritten signature in black ink, appearing to read 'Regina Fikkers', written in a cursive style.

Regina Fikkers
Regulatory Affairs Leader

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