



TABLE OF DESTINATIONS 2019 CODE TO 2020 CODE

November 2019

This Table of Destinations has been prepared by ICAEW for information only.

It is intended to assist users wishing to trace the destination of material in the Code applicable to 31 December 2019 (the 2019 ICAEW Code).

It does not form part of the ICAEW Code of Ethics

TABLE OF DESTINATIONS - 2019 CODE TO RESTRUCTURED 2020 CODE

2019 ICAEW Code	Revised ICAEW Code from 1 January 2020	Comments
1.1	1.1	
1.2	1.5 A1, 100.1 A1	
1.3	Guide 1 2 6 and 7, s100, s120	
1.4	R1.2 , 1.2 A1, 1.2 A2	
1.5	1.2 A1	Note requirement now to apply all relevant parts, rather than 'may find them useful'.
1.6	R1.3	
1,7	R1.4	
1.8	1.4 A1	
1.9	1.6 A3	
1.10	R100.3 , 100.3 A1	
1.11	1.6 A4, 100.3 A1	
1.12	1.5 A2	
1.13	1.5 A3	
1.14	1.6 A1	
1.15	1.6 A2	
1.16	400.0 A1	
1.17	400.0 A2	
1.18	400.0 A3	
1.19	1.7 A1	
1.20	1.7 A2	
1.21	1.7 A3	
1.22	1.7 A4	
100.1	100.1 A1, R100.3 , R120.3	Add-on discussion of the public interest obligation now covered by off-code public interest guidance
100.2	110.2 A1, 120.2, R120.5(a) R120.10 , R120.11 , 110.2 A3	
100.3	120.3 A1, 300.2	New paragraph R120.4 provides guidance on considering the context of issues that have arisen.
100.4	100.2 A1, 100.2 A2, R100.3 , Guide 11	Paragraphs 100.2 A1 and 100.2 A2 are new paragraphs that provide more guidance about the general application of the provisions in the Code.

TABLE OF DESTINATIONS - 2019 CODE TO RESTRUCTURED 2020 CODE

2019 ICAEW Code	Revised ICAEW Code from 1 January 2020	Comments
100.5	110.1 A1, R110.2 , 110.2 A1	
100.6	120.1, 120.2, R120.3 , R120.6 , 120.6 A2, R120.7 , R120.10 , 120.10 A1	
100.7	R120.3 , R120.5(c) , R120.5(a) , 120.5 A4	
100.8	120.5 A4, 120.6 A1, R120.7	
100.9	120.8 A1, 120.10 A2, 600.6 A3, 950.5 A1	
100.10	R100.4 , 100.4 A1	
100.11	100.3 A2	
100.12	120.6 A2, 120.6 A3, 120.6 A4, R120.4 , R300.5 , 300.5 A1	Add-on material about applicability to family etc. covered by examples in eg 200.6 A1, 300.5 A1 and 300.7 A1
100.13	120.8 A2, 120.10 A2, 600.6 A3, 950.5 A1	
100.14	120.8 A2	
100.15	120.3 A1, 300.2	
100.16	120.6 A1, 120.8 A2	
100.17	110.2 A2	
100.18	110.2 A2, s260, s360	Add-on material now covered in helpsheet
100.19	110.2 A2	
100.20	110.2 A3	
100.21	110.2 A2	
100.22	R120.10 , 120.10 A1, 210.7 A2, 210.7 A3	Add-on appendix discussing ethical dilemmas taken to helpsheet
110.1	R111.1 , 111.1 A1, 111.1 A2	
110.2	R111.2 , R111.3	
110.3	111.2 A1	Add-on is not significant code-related guidance. Not carried forward
120.1	R112.1 , 112.1 A1	
120.2	R112.2	
130.1	R113.1	
130.2	113.1 A1	
130.3	113.1 A2	Add-on material is general reminder. Not carried forward.

TABLE OF DESTINATIONS - 2019 CODE TO RESTRUCTURED 2020 CODE

2019 ICAEW Code	Revised ICAEW Code from 1 January 2020	Comments
130.4	113.1 A3	
130.5	R113.2	
130.6	R113.3	
140.0	114.0 A1	
140.1	R114.1	Add-on material being taken to helpsheet
140.2	R114.1(a)	
140.3	R114.1(c) , 114.2 A1	
140.4	R114.1(b)	
140.5	R114.1(g)	Add-on material being taken to helpsheet
140.6	R114.1(f) , R114.2	
140.6a	-	Add-on general reminder. Not carried forward
140.7	114.1 A1, R260.21 , R260.22	Refer to Consequential and Conforming Changes to Other Sections of the Code included in the July 2016 NOCLAR pronouncement for extant Code paragraph 140.7 Other add-on material being taken to helpsheet
140.8	114.1 A2	Add-on material being taken to helpsheet
140.9	-	Add-on material being taken to helpsheet
140.10	-	Add-on material taken to section footnote
150.1	R115.1 , 115.1 A1, 115.1 A2	Refer to Consequential and Conforming Changes to Other Sections of the Code included in the July 2016 NOCLAR pronouncement for extant Code paragraph 150.1 Add-on material on courtesy and consideration retained as application material.
150.2	R115.2	
Appendix to Part A	-	Add-on material being taken to helpsheet
200.1	300.1, 300.6 A1	
200.2	R115.1 , 300.6 A1	
200.2a	-	Add-on not repeated: covered by Guide and s120
200.3	300.6 A1, 300.7 A3	Add-on not repeated: covered by Guide and s120
200.4	300.6 A1	

TABLE OF DESTINATIONS - 2019 CODE TO RESTRUCTURED 2020 CODE

2019 ICAEW Code	Revised ICAEW Code from 1 January 2020	Comments
200.5	300.6 A1	
200.6	300.6 A1	
200.7	300.6 A1	
200.8	300.6 A1	
200.9	120.8 A2	
200.10	R120.3, R120.5, R300.4 , 300.7 A2, 300.7 A6, 300.7 A7	Material that is included in Part 1 of the Code, in particular in Section 120, is generally not repeated in subsequent Parts. To emphasize professional accountants' responsibility to apply the conceptual framework to identify, evaluate and address threats, a general requirement is included in paragraphs R200.5, R300.4, R400.12 and R900.15.
200.11	120.8 A2, 300.7 A1, 300.7 A2, 300.7 A3	
200.12	120.8 A2, 300.7 A5	
200.13	300.8 A1, 300.8 A2	
200.14	310.11 A1	
200.15	-	This paragraph is deleted because client's systems and procedures do not meet the revised description of safeguards in 120.10 A2.
200.16	-	Add-on is cross ref to existence of support services. Covered in footnote to the Guide.
210.0	-	Preamble – not needed
210.1	320.2, 320.3 A1	Refer to Consequential and Conforming Changes to Other Sections of the Code included in the July 2016 NOCLAR pronouncement for extant Code paragraphs 210.1-210.14
210.2	320.3 A2	Add-on is cross ref off-code: covered at end of section.
210.3	R120.10	Material that is included in Part 1 of the Code, in particular in Section 120, is generally not repeated in subsequent Parts.
210.4	R320.9 , 320.9 A1	
210.5	320.3 A3	
210.6	320.3 A4, 320.3 A5	
210.7	R320.10 , 320.10 A1	

TABLE OF DESTINATIONS - 2019 CODE TO RESTRUCTURED 2020 CODE

2019 ICAEW Code	Revised ICAEW Code from 1 January 2020	Comments
210.8	R320.4(a), R320.4(b), 320.4 A1	
210.9	320.4 A3, 320.4 A4, R320.5A	
210.10	320.4 A3, 320.4 A4, R320.5	
210.11	R320.4(c) , 320.4 A2	Add-on is general guidance covered in helpsheet: referred to at end of section.
210.12	320.4 A2, 320.7 A2, R320.5, R320.6	
210.13	320.5 A1, R320.6 R320.7(b) , 320.5A2, R320.7B	Part of add-on is cross ref off-code: covered at end of section.
210.14	R320.8, R320.7A	
210.15	-	Add-on refers to appendix, which is no longer included.
210.16	R320.7C , 320.7A4	Part of add-on is cross ref off-code: covered at end of section.
210.17	R320.7D	
210.18	-	Add-on is cross ref off-code: covered at end of section.
210 appendix 1, 5, 6, 10, 13	-	Add-on is general guidance / money laundering guidance covered in helpsheets, or reference to off-code guidance: referred to at end of section.
210 appendix 2	R320.4	
210 appendix 3	320.7 A1	
210 appendix 4	R320.6A , 320.6 A1	
210 appendix 7, 11, 12	-	These are 'given's' covered by part 1 of the code.
210 appendix 8	R320.1	
210 appendix 9	R320.7B	Part of add-on is general guidance / money laundering guidance covered in helpsheets: referred to at end of section.
220.1	310.2, R310.5 , 310.5 A1, 310.5 A2,	Add-on not repeated: not part of or descriptive of requirements and also covered by off-code guidance on conflicts.
220.2	310.8 A1, R310.9, R120.5	
220.3	R310.9 , 310.9 A1, 310.9 A2 310.9 A3	Existing add-ons are 'reminders': not repeated as not used in rest of restructured code.
220.4	310.8 A2, 310.8 A3,	

TABLE OF DESTINATIONS - 2019 CODE TO RESTRUCTURED 2020 CODE

2019 ICAEW Code	Revised ICAEW Code from 1 January 2020	Comments
220.4a	R100.4, R114.1, R114.2, 310.8 A3, R310.6, 310.6 A1	Material that is included in Part 1 of the Code is generally not repeated in subsequent Parts. Most existing add-ons covered by other paragraphs. Some existing add-ons covered by off-code conflicts guidance.
220.4b	310.9 A3, R310.10	
220.5	R120.10, R310.4	
220.6	R310.5, R310.10	Existing add-on is cross ref to conflicts requirements in s221, now included here.
221.0	-	General background note to separate section: now not necessary to be carried forward in code
221.1	-	General background note to separate section: now not necessary to be carried forward in code
221.2	-	General background note to separate section: now not necessary to be carried forward in code
221.3	R115.1	Reminder to comply with requirements that are elsewhere in the code: not needed as a separate requirement in code
221.4	R113.3, R115.1	Reminder to comply with requirements that are elsewhere in the code: not needed as a separate requirement in code.
221.5	R113.3	Reminder to comply with requirements that are elsewhere in the code: not needed as a separate requirement in code. More descriptive though: taken to helpsheet
221.6	-	General discussion on conflict /confidentiality requirements. More descriptive though: taken to helpsheet
221.7	-	Discussion on who is being acted for. Covered by off-code guidance on conflicts.
221.8	Sections 111,112,113	Reminder to comply with requirements that are elsewhere in the code: not needed as a separate requirement in code
221.9	R111.2, R113.3	Reminder to comply with requirements that are elsewhere in the code: not needed as a separate requirement in code. More descriptive though: taken to helpsheet
221.10	-	Internal cross-reference: not necessary to be included in code.

TABLE OF DESTINATIONS - 2019 CODE TO RESTRUCTURED 2020 CODE

2019 ICAEW Code	Revised ICAEW Code from 1 January 2020	Comments
221.11	-	Discussion on scope of 221: now not necessary to include in code as other sections have full application anyway.
221.12	Section 120, Part 4A	Reminder to comply with requirements that are elsewhere in the code: not needed as a separate requirement in code. More descriptive though: taken to helpsheet
221.13	-	General discussion on CF activities (to the extent not superseded by part 4A): not necessary to be included in code.
221.14	Section 120	Reminder to comply with requirements that are elsewhere in the code: not needed as a separate requirement in code. More descriptive though: taken to helpsheet
221.15	R310.5	Conflicts of interest part of s221: now covered by requirements in s310 (or general requirements of s120)
221.16	R310.4, R310.5 , 310.9A3, 310.9 A4	
221.17	310.8A3	
221.18	R120.10	
221.19	R310.14	
221.20	-	More of a practice protection measure than an ethics requirement: not included in code but taken to helpsheet
221.21	R113.3	Partly general discussion on reliance on others: not an ethics matter: not carried forward in code. Part reminder to comply with requirements that are elsewhere in the code: not needed as a separate requirement in code. More descriptive though: taken to helpsheet
221.22	R1.4, R111.2, R113.3	Reminder to comply with requirements that are elsewhere in the code: not needed as a separate requirement in code. More descriptive though: taken to helpsheet
221.23	-	Reminder to consult with external regulators: not needed as a separate requirement in code. Taken to helpsheet
221.24	Section 120, R310.5	Reminder to comply with requirements that are elsewhere in the code: not needed as a separate requirement in code.
221.25	-	General background note to separate section: now not necessary to be carried forward in code

TABLE OF DESTINATIONS - 2019 CODE TO RESTRUCTURED 2020 CODE

2019 ICAEW Code	Revised ICAEW Code from 1 January 2020	Comments
221.26	-	Reminder to comply with the Takeover Code. Taken to helpsheet.
221.27	R310.9 , 310.9 A3	Further discussion on the Takeover Code, and reminder to comply with requirements that are elsewhere in the code: not needed as a separate requirement in code but taken to helpsheet
221.28	Section 120, R310.5	Further discussion on the Takeover Code, and reminder to comply with requirements that are elsewhere in the code: not needed as a separate requirement in code but taken to helpsheet
221.29	-	Reminder to comply with the Takeover Code. Taken to helpsheet.
221.30	Section 120, R310.5	Discussion on application of core conflict requirements in non-City Code transactions: not needed as a separate requirement in code but taken to helpsheet
221.31	Part 4A, FRC ES	Reminder to comply with requirements that are elsewhere in the code: not needed as a separate requirement in code
221.32	Section 120	General discussion on CF activities and need to apply threats and safeguards, which is covered elsewhere: not necessary to be included in code
221.33	-	Cross reference to external rules: not needed to be carried forward in code: could be included in a helpsheet but would need updating
221.34	R310.5	General discussion on various CF activities and reminder to consider possible conflicts. Not needed to be included in code Taken to helpsheet
221 app 1	-	Obsolete list of external regulations. Not relevant to be carried forward in code. Taken to helpsheet
221 app 2	-	Summary of good practice for CF advice. Not needed to be included in code. Taken to helpsheet
221 app 3	-	Summary of some points in s221, now partly included in helpsheets. Taken to helpsheet.
230.0	R321.3	
230.1	321.2, 321.3 A1, 321.3 A2	
230.2	321.3 A3, 321.4 A1	

TABLE OF DESTINATIONS - 2019 CODE TO RESTRUCTURED 2020 CODE

2019 ICAEW Code	Revised ICAEW Code from 1 January 2020	Comments
230.3	R321.4 , 321.4A1	
240.0	-	Add-on is introduction to wider material about fee rates. Not necessary to be carried forward.
240.1	330.3 A1, 330.3 A2	
240.2	330.3 A3, 330.3 A4	
240.2a	R330.4 , 330.4 A1	
240.2b	R330.5	
240.2c	R330.6	
240.2d	R330.7	
240.3	330.8 A1, 330.8 A2	
240.4	330.8 A2, 330.8 A3	
240.4a	330.8 A5	
240.2b	330.8 A6	
240.4c	330.8 A7	
240.4d	R330.9	
240.4e	R330.10	
240.4f	330.10 A1, R330.11	
240.4g	330.11 A1	
240.5	330.12 A1	
240.6	330.12 A1	
240.7	330.12 A2	
240.7a	330.13 A1	
240.7b	R330.13	
240.7c	R330.13	
240.7d	-	Add-on that says disclosure is needed even if no fiduciary relationship. As the paragraph on fiduciary relationship has been simplified, no longer needed.
240.7e	331.4 A1 et seq	
240.7f	-	Add-on that says Insolvency practitioners must follow their part of the code. Not necessary to be carried forward.
240.7g	-	Add-on about invitation to conduct statutory audit from third parties and ensuring appointment properly made in accordance with statute. Not necessary to be carried forward.

TABLE OF DESTINATIONS - 2019 CODE TO RESTRUCTURED 2020 CODE

2019 ICAEW Code	Revised ICAEW Code from 1 January 2020	Comments
240.8	330.14 A1	
241.1	331.1,2,3	
241.2	331.4 A1	
241.3	R331.5 , 331.5 A1	
241.4	R331.6 , 331.6 A1	
241.5	331.6 A2	
241.6	R331.7 , 331.7 A1	
241.7	R331.8 , 331.8 A1,A2	
241.8	331.9	
241.9	331.10	
241.10	331.10, R331.11 , 331.11 A1	
241.11	R331.12	
241.12	R331.13	
241.13	R331.14	
241.14	R331.15 , 331.15 A1	
241.15	331.16 A1	
241.16	R331.17 , 331.17 A1	
241.17	-	Cross refers to an annex no longer needed as included in main section.
241 annex 1	331.16 A1	
241 annex 2 - 1	331.18 A1	
241 annex 2 - 2	331.18 A1	
241 annex 2 - 3	R331.19	
241 annex 2 - 4	R331.20	
241 annex 2 - 5	331.21 A1	
241 annex 2 - 6	R331.22	
241 annex 2 - 7	331.23 A1	
241 annex 2 - 8	331.23 A1	
241 annex 2 - 9	331.24 A1	
241 annex 2 - 10	R331.25 , 331.25 A1	
241 annex 2 - 11	R331.26 , 331.26 A1	
241 annex 2 - 12	331.27 A1	

TABLE OF DESTINATIONS - 2019 CODE TO RESTRUCTURED 2020 CODE

2019 ICAEW Code	Revised ICAEW Code from 1 January 2020	Comments
250.1	R115.2, 115.2 A1	Material that is included in Part 1 of the Code is generally not repeated in subsequent Parts.
250.2	R115.2 115.2 A1	Add-on material taken to helpsheet as discussion on useful aspects of complying with core requirement.
250.3	R115.3	
250.4-250.6	-	Add-on material taken to helpsheet as discussion on useful aspects of complying with core requirement. Cross ref to advisory services covered in Guide.
260.1-260.3	340.2, 340.4, 340.9 A3, 340.11 A2, 340.11 A3	Extant Section 260 forms part of new Section 340 Inducements.
260.4	-	Add-on is cross ref to audit requirements. Not necessary to be carried forward.
270.1	R350.3	
270.2	350.2, R350.5	Add-on is cross ref to external material, now in footnote.
270.3	R350.4 , 350.4 A1	Refer to Consequential and Conforming Changes to Other Sections of the Code included in the July 2016 NOCLAR pronouncement for extant Code paragraph 270.3. Add-on is cross ref to external material, now in footnote
280.1	R112.1, R112.2	Material that is included in Part 1 of the Code is generally not repeated in subsequent Parts.
280.2	R400.11	
280.3	R112.1, R112.2 , 120.6 A2	Material that is included in Part 1 of the Code is generally not repeated in subsequent Parts.
280.4	R120.7, R120.10, 300.8 A2	The last two bullets are deleted because "discussions" are no longer regarded as safeguards.
290.0a-290.0d	400.0, 400.0 A1 to A4	
290.1	300.2, 400.10	
290.2	400.9	
290.3	400.2	
290.4	400.1, R400.11, R400.12	
290.5	400.6	

TABLE OF DESTINATIONS - 2019 CODE TO RESTRUCTURED 2020 CODE

2019 ICAEW Code	Revised ICAEW Code from 1 January 2020	Comments
290.6	400.5, 400.6, 900.4	The description of independence is also included in the enhanced conceptual framework in paragraphs 120.12 A1 and 900.5 of the restructured Code. New paragraphs 120.12A2, 120.13A1 120.13A2 covering professional scepticism in audit.
290.7	R120.3, R120.5, R300.3, R400.11, R400.12	Material that is included in Part 1 of the Code, in particular in Section 120, is generally not repeated in subsequent Parts. However, to emphasize professional accountants' responsibility to apply the conceptual framework to identify, evaluate and address threats, a general requirement is included in paragraphs R200.5, R300.4, R400.12 and R900.15.
290.8	400.7	
290.9	400.7	
290.10	R120.9 , 120.9 A1, 120.9 A2	The restructured Code includes new application material to explain the meaning of "remaining alert" in the context of applying the provisions in the Code. This guidance also supports the requirement in R120.5 (b) which requires professional accountants to remain alert for new information and changes in facts and circumstances when applying the conceptual framework.
290.10	400.6	
290.11	120.8 A1	Material that is included in Part 1 of the Code, in particular in Section 120, is generally not repeated in subsequent Parts.
290.12	400.4	
290.13	R400.51 , 400.51 A1	
290.14	400.50 A1, 400.53 A1	
290.15	R400.52	
290.16	R400.53(a) , 400.53 A2	
290.17	R400.53(b) , 400.53 A3	
290.18	R400.53(c) , 400.53 A4	
290.19	R400.53(d) , 400.53 A5	
290.20	R400.53(e) , 400.53 A6	
290.21	400.53 A7	
290.22	R400.54 , 400.54 A1	

TABLE OF DESTINATIONS - 2019 CODE TO RESTRUCTURED 2020 CODE

2019 ICAEW Code	Revised ICAEW Code from 1 January 2020	Comments
290.23	R400.53(f) , 400.53 A8	
290.24	400. 53 A9	
290.25	400.8	
290.26	400.8	
290.27	R400.20	
290.28	400.40 A1, 400.40 A2	
290.29	R400.60 , 400.60 A1	
290.30	R400.30 , 400.30 A1	
290.31	R400.31	
290.32	400.31 A1, 400.31 A2	
290.33	400.70 A1, R400.71 , 400.72 A1	
290.34	R400.72 , 400.72 A1, 400.72 A2	
290.35	R400.73	
290.35(c)	400.73 A1	
290.36	R400.74	
290.37	R400.75	
290.38	R400.76	
290.39	400.80 A1	
290.100	400.7	Material that is included in Part 1 of the Code, in particular in Section 120, is generally not repeated in subsequent Parts.
290.101	510.3 A2, 511.3 A1 520.3 A1	
290.102	510.2, 510.3 A3 511.2	
290.103	510.3 A1	
290.104	R510.4(a) , R510.4(b)	
290.105	510.10 A5, 510.10 A6 510.10 A7, 510.10 A8	
290.106	R510.6	
290.107	510.10 A13	
290.108	R510.4(c)	
290.109	510.4 A1	
290.110	R510.4(d)	

TABLE OF DESTINATIONS - 2019 CODE TO RESTRUCTURED 2020 CODE

2019 ICAEW Code	Revised ICAEW Code from 1 January 2020	Comments
290.111	R510.5	
290.112	R510.8	
290.113	510.10 A1, 510.10 A2 510.10 A3, 510.10 A4	
290.114	R510.7	
290.115	510.10 A9, 510.10 A10 510.10 A11, 510.10 A12	
290.116	R510.9	
290.117	R400.80-82	
290.118	R511.5	
290.119	511.5 A2, 511.5 A3	
290.120	511.5 A1	
290.121	R511.7	
290.122	R511.4	
290.123	R511.6	
290.124	520.2, 520.3 A2 R520.4 , 520.4 A1	
290.125	R520.5	
290.126	520.6 A1, 520.6 A2	
290.127	521.2, 521.3 A1, 521.3 A2	
290.128	R521.5	
290.129	521.4 A1, 521.4 A2 521.4 A3, 512.4 A4	
290.130	521.6 A1, 521.6 A2 521.6 A3, 521.6 A4	
290.131	R521.7 , 521.7 A1, 521.7 A2 521.7 A3	
290.132	R521.8 , 521.8 A1 521.8 A2	
290.133		
290.134	524.2, 524.3 A1	
290.135	R524.4	
290.136	524.4 A1, 524.4 A3, 524.4 A4	
290.137	524.4 A2	

TABLE OF DESTINATIONS - 2019 CODE TO RESTRUCTURED 2020 CODE

2019 ICAEW Code	Revised ICAEW Code from 1 January 2020	Comments
290.138	R524.5 , 524.5 A1, 524.5 A2 524.5 A3	
290.139	R524.6	
290.140	R524.7	
290.141	R524.8	
290.142	525.2, 525.3 A1, R525.4	
290.143	522.2	
290.144	R522.3	
290.145	522.4 A1, 522.4 A2, 522.4 A3	
290.146	523.2, R523.3	
290.147	523.4 A1	
290.148	R523.4	
290.149	602.1, 602.3 A1, 602.3 A2, 602.3 A3	
290.150	540.2, 540.3 A1, 540.3 A2, 540.3 A5, 540.3 A6	
290.151	R540.5, R540.11-17	
290.152	R540.7 , 540.7 A1	
290.153	540.3 A3	
290.154	R540.8	
290.155	R540.9	
290.156	600.2	
290.157	600.4 A1, 600.4 A2	
290.158	600.3, R600.4	
290.159	R400.80-82	
290.160	R600.10	
290.161	R600.9	
290.162	600.7 A1	
290.163	600.7 A3	
290.165	R600.7 , 600.7 A2, 600.7 A4 R600.10	
290.166	R600.8	
290.164	602.1, 602.3 A1, 602.3 A2	
290.167	601.3 A2	

TABLE OF DESTINATIONS - 2019 CODE TO RESTRUCTURED 2020 CODE

2019 ICAEW Code	Revised ICAEW Code from 1 January 2020	Comments
290.168	601.1, 601.3 A1	
290.169	R540.7, 540.7 A1, 601.3 A3	
290.170	601.3 A4	
290.171	601.4 A1, 601.5 A1	
290.172	R601.5, R601.6	
290.173	R601.7	
290.174	-	Emergency exceptions removed
290.175	603.3 A1	
290.176	603.1, 603.3 A3, 603.3 A4	
290.177	603.4 A1	
290.178	603.3 A2	
290.179	R603.4	
290.180	R603.5	
290.181	604.3 A1	
290.182	604.1, 604.3 A2	
290.183	604.4 A1, 604.4 A2, 604.4 A3	
290.184	604.5 A1, 604.5 A2, 604.5 A3, 604.6 A1	
290.185	R604.6	
290.186	-	Emergency exceptions removed
290.187	604.7 A2	
290.188	604.7 A1, 604.7 A3	
290.189	604.7 A4	
290.190	R604.8	
290.191	604.9 A2, 604.9 A3, 604.9 A4, 604.9 A5	
290.192	604.10 A1, 604.10 A2, 604.10 A3, 604.10 A4	
290.193	R604.11 , 604.11 A2	
290.194	604.11 A1	
290.195	605.3 A1, 605.3 A2	
290.196	605.1, 605.4 A1	
290.197	605.4 A2	
290.198	R605.4 , 604.4 A1	

TABLE OF DESTINATIONS - 2019 CODE TO RESTRUCTURED 2020 CODE

2019 ICAEW Code	Revised ICAEW Code from 1 January 2020	Comments
290.199	605.4 A3, 605.4 A4 605.4 A5	
290.200	R605.5	
290.201	606.1, 606.3 A1	
290.202	606.3 A2	
290.203	R606.4	
290.204	R606.4	
290.205	606.4 A2	
290.206	R606.5	
290.207	607.1, 607.3 A1	
290.208	607.3 A4	
290.209	608.1, 608.3 A1	
290.210	607.3 A2, 607.3 A3 608.4 A2, 608.4 A3	
290.211	R608.6	
290.212	608.6 A1	
290.213	R608.5, 608.5 A1	
290.214	609.1, 609.3 A2 609.5 A1, R609.6	More prominent prohibition in paragraph R609.6 relating to a firm acting as a negotiator on the client's behalf.
290.215	R609.7	Extends the extant prohibition for providing certain types of recruiting services to all audit clients.
290.216	610.1, 610.3 A1	
290.217	610.3 A2, 610.3 A3	
290.218	R610.5	
290.219	R610.4	
290.220	410.2, 410.3 A1, 410.3 A2 410.3 A3	
290.221	410.3 A4, 410.3 A5, 410.3 A6	
290.222	R410.4, R410.5, R410.6	
290.223	410.7 A1, 410.7 A2 R410.8	
290.224	410.9 A1	

TABLE OF DESTINATIONS - 2019 CODE TO RESTRUCTURED 2020 CODE

2019 ICAEW Code	Revised ICAEW Code from 1 January 2020	Comments
290.225	R410.10	
290.226	R410.11	
290.227	410.12 A1, 410.12 A2, 410.12 A3	
290.228	411.2, 411.3 A1, 411.3 A2 411.3 A3	
290.229	R411.4	
290.230	420.2, R420.3	
290.231	430.2, 430.3 A1, 430.3 A2 430.3 A3, 430.3 A4	
290.500	R800.5 , 800.2	
290.501	800.3 A1, R800.4	
290.502	R800.3 , R800.4 , 800.4 A1	
290.503	R800.6	
290.504	R800.5	The material in paragraph 290.504 of the extant Code is also now covered in paragraph 800.2.
290.505	R800.7	
290.506	R800.8	
290.507	R800.9	
290.508	R800.10	
290.509	R800.10 , 800.10 A1	
290.510	R800.11	
290.512	R800.12	
290.513	R800.13	
290.514	R800.14	
291.1	900.1, 900.13	
291.2	900.3, 900.7	
291.3	R900.14 , R900.16 , R900.17	
291.4	900.1, 900.5	
291.5	900.4	
291.6	R120.3 , R120.5 , R120.6 , 120.7, R120.10 , R300.4 , 900.5, R900.15	Material that is included in Part 1 of the Code, in particular in Section 120, is generally not repeated in subsequent Parts. However, to

TABLE OF DESTINATIONS - 2019 CODE TO RESTRUCTURED 2020 CODE

2019 ICAEW Code	Revised ICAEW Code from 1 January 2020	Comments
291.7	120.1, 120.2	emphasize professional accountants' responsibility to apply the conceptual framework to identify, evaluate and address threats, a general requirement is included in paragraphs R200.5, R300.4, R400.12 and R900.15.
291.8	900.5, 900.6	
291.9	900.5, 900.6, R120.5, R120.6, 120.7, R120.10	
291.10	120.8 A1	
291.11	900.3	
291.12	900.7	
291.13	900.8	
291.14	900.9	
291.15	900.10	
291.16	900.11	
291.17	R900.18	
291.18	900.19 A1	
291.19	R900.19	
291.20	R900.20	
291.21	900.12, 990.2, R990.3 , 990.3 A1	
291.22	R990.3, R990.4 , 990.4 A1	
291.23	R990.6	
291.24	R990.5	
291.25	R990.7 , 990.7 A1	
291.26	R990.8	
291.27	R900.16	
291.28	900.21 A1	
291.29	R900.40 , 900.40 A1	
291.30	R900.30 , 900.30 A1	
291.31	R900.31	
291.32	R900.32 , 900.32 A1, R900.33	
291.33	R900.50 - R900.55	
291.100	900.5, 900.6 120.1	Material that is included in Part 1 of the Code, in particular in Section 120, is generally not repeated in subsequent Parts.
291.101	R900.19 , 900.19 A1	

TABLE OF DESTINATIONS - 2019 CODE TO RESTRUCTURED 2020 CODE

2019 ICAEW Code	Revised ICAEW Code from 1 January 2020	Comments
291.102	-	The Interpretation 2005 – 01 which was included in the extant Code is not included in the restructured Code.
291.103	910.3 A2, 911.3 A1, 920.3 A1	
291.104	910.2, 910.3 A3	
291.105	910.3 A1	
291.106	R910.4	
291.107	910.8 A1, 910.8 A2, 910.8 A3, 910.8 A4	
291.108	R910.5	
291.109	R910.6	
291.110	910.8 A5, 910.8 A6, 910.8 A7	
291.111	R910.7	
291.112	R900.50 - R900.55	
291.113	911.2, R911.5	
291.114	911.5 A1, 911.5 A2, 911.5 A3	
291.115	911.5 A1	
291.116	R911.7	
291.117	R911.4	
291.118	R911.6	
291.119	920.2, 920.3 A2, R920.4 920.4 A1	
291.120	920.5 A1, 920.5 A2	
291.121	921.2, 921.3 A1, 921.3 A2	
291.122	R921.5	
291.123	921.4 A1, 921.4 A2, 921.4 A3, 921.4 A4	
291.124	921.6 A1, 921.6 A2, 921.6 A3, 921.6 A4	
291.125	R921.7 , 921.7 A1, 921.7 A2 921.7 A3	
291.126	921.8 A1, 921.8 A2, 921.8 A3	
291.127	R900.50-R900.53	
291.128	924.2, 924.3 A1	

TABLE OF DESTINATIONS - 2019 CODE TO RESTRUCTURED 2020 CODE

2019 ICAEW Code	Revised ICAEW Code from 1 January 2020	Comments
291.129	R924.4 , 924.4 A1, 924.4 A3, 924.4 A4	
291.130	924.4 A2	
291.131	R924.5 , 924.5 A1, 924.5 A2, 924.5 A3	
291.132	922.2	
291.133	R922.3	
291.134	922.4 A1, 922.4 A2, 922.4 A3	
291.135	R923.3	
291.136	923.4 A1	
291.137	R923.4 , 940.3 A1, 940.3 A2	
291.138	-	Paragraph 291.136 is subsumed in the guidance in paragraphs R950.6-R950.7.
291.139	R940.4	
291.140	950.2	
291.141	950.1, 950.3 A1, 950.3 A2	
291.142	R950.3	
291.143	950.6 A1	
291.144	950.6 A3	
291.145	-	Deleted from current version of IESBA code.
291.146	R950.6 , 950.6 A2	
291.147	R950.7	
291.148	950.1, 950.8 A1	Material that is included in Part 1 of the Code, in particular in Section 120, is generally not repeated in subsequent Parts.
291.149	950.8 A1	
291.150	950.1, 950.8 A1	Material that is included in Part 1 of the Code, in particular in Section 120, is generally not repeated in subsequent Parts.
291.151	905.3 A1, 905.3 A2, 905.3 A3	
291.152	905.3 A4, 905.3 A5	
291.153	905.4 A1, 905.4 A2, R905.5	
291.154	905.6 A1	
291.155	R905.7	
291.156	R905.8	

TABLE OF DESTINATIONS - 2019 CODE TO RESTRUCTURED 2020 CODE

2019 ICAEW Code	Revised ICAEW Code from 1 January 2020	Comments
291.157	905.9 A1, 905.9 A2, 905.9 A3	
291.158	R906.3	
291.159	907.2, 907.3 A1, 907.3 A2, 907.3 A3, 907.3 A4	
300.1	200.1, 1.2 A1	Add-on now covered by 1.2 A1
300.2	200.2, Definitions	Add-on now covered by Definition
300.3	200.3, R1.2	Add-on now covered by R1.2
300.4	200.5 A1	
300.5	200.5 A3	
300.6	R120.3, R120.5, R200.5	Material that is included in Part 1 of the Code, in particular in Section 120, is generally not repeated in subsequent Parts. However, to emphasize professional accountants' responsibility to apply the conceptual framework to identify, evaluate and address threats, a general requirement is included in paragraphs R200.5, R300.4, R400.12 and R900.15.
300.6a	110.1 A1	
300.7	200.6 A1	
300.8	200.6 A1(a)	
300.9	200.6 A1(b)	
300.10	200.5 A2	
300.11	200.6 A1(d)	
300.12	200.6 A1 (e)	
300.13	120.10 A2	The description of safeguards has been revised.
300.14	200.7 A3	
300.15	200.7 A4, 200.8 A2	
300.16	-	Add-on cross refers to off-code material. Covered by general footnote
300.17	-	Add-on refers to the advisory services. Covered by general add-on to Guide to The Code.
310.1	210.2, R210.5 , 210.7 A1 R120.5(b) , 120.9 A1	
310.2	210.4 A1	
310.3	210.7 A2, 210.7 A3, 210.8 A1, 210.8 A2, 210.9 A1	

TABLE OF DESTINATIONS - 2019 CODE TO RESTRUCTURED 2020 CODE

2019 ICAEW Code	Revised ICAEW Code from 1 January 2020	Comments
320.1	220.3 A1, 220.3 A2	
320.2	R220.4 , 220.4 A1	
320.3	R220.4	
320.4	R220.4 , R220.5 , R220.8 , 220.8 A1	
320.5	R220.8 , 220.8 A1, 220.8 A2	
320.6	R220.8 , 220.8 A1, R220.9 , 220.9 A1	
330.1	R230.3 , 230.3 A1	
330.2	230.3 A2, 230.3 A2	
330.3	230.3 A3, 230.3 A4	
330.4	R230.4	
340.1	240.2, 240.3 A1, 240.3 A2	
340.3	R240.3	
340.2	240.3 A3	
350.1	250.4 A1	
350.2	s120, 250.2, 250.6 A1, 250.11 A3, 250.14 A1	
350.3	R250.8 , 250.9 A2, 250.10 A1, 250.11 A2	
350.4	250.10 A2, 250.11 A1, 250.11 A5, 250.11 A6, 250.13 A2	
350.5	250.4 A1, 250.9 A1	
350.6	250.4 A1, 250.9 A1	
350.7	250.6 A1, R250.7 , 250.9 A2	
350.8	250.6 A12, 250.10 A1, 250.10 A2, 250.11 A6	

© ICAEW 2019

All rights reserved.

If you want to reproduce or redistribute any of the material in this publication, you should first get ICAEW's permission in writing.

ICAEW will not be liable for any reliance you place on the information in this material.

You should seek independent advice.