

Amendments to Professional and Ethical Standard 1 (Revised) Public Interest Entity Definition (Notice No. 106)

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 *Amendments to Professional and Ethical Standard 1 (Revised) Public Interest Entity Definition*.

Amendments to Professional and Ethical Standard 1 (Revised) Public Interest Entity Definition:

- is effective for audits or reviews of financial statements for periods beginning on or after 1 January 2016; and
- is a disallowable instrument for the purposes of the Legislation Act 2012.

Copies of the standard 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

www.xrb.govt.nz

Dated this 17th day of December 2015.

NEIL CHERRY, Chairman, New Zealand Auditing and Assurance Standards Board.

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