

IPSAS® ACCOUNTING STANDARD

IPSAS 9, *REVENUE FROM EXCHANGE TRANSACTIONS*

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International Public Sector Accounting Standard (IPSAS) 9, *Revenue from Exchange Transactions* has been superseded by IPSAS 47, *Revenue*. This Standard applies for annual financial statements covering periods beginning on or after January 1, 2026. As a result, IPSAS 9 is no longer applicable and has been removed.

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