IPSAS® ACCOUNTING STANDARD

IPSAS 25, *EMPLOYEE BENEFITS*

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International Public Sector Accounting Standard (IPSAS) 25, *Employee Benefits* has been superseded by IPSAS 39, *Employee Benefits*. This Standard applies for annual financial statements covering periods beginning on or after January 1, 2018. As a result, IPSAS 25 is no longer applicable and has been removed.

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