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International Public Sector Accounting Standard (IPSAS) 15, *Financial Instruments: Disclosure and Presentation* has been superseded by IPSAS 28, *Financial Instruments: Presentation;* IPSAS 29, *Financial Instruments: Recognition and Measurement;* and IPSAS 30, *Financial Instruments: Disclosures.* These Standards apply for annual financial statements covering periods beginning on or after January 1, 2013. As a result IPSAS 15 is no longer applicable and has been removed.