

**INTERNATIONAL PUBLIC SECTOR
ACCOUNTING STANDARDS**

**INTERNATIONAL PUBLIC SECTOR
ACCOUNTING STANDARD (IPSAS) 25**

IPSAS[®]

International Federation of Accountants®
529 Fifth Avenue
New York, New York 10017 USA

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ISBN: 978-1-60815-451-7

Published by:



International Public Sector Accounting Standard (IPSAS) 25, *Employee Benefits* has been superseded by IPSAS 39, *Employee Benefits*.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 As a result IPSAS 25 is no longer applicable and has been removed.