## INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS

## INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARD (IPSAS) 7

IPSAS<sup>®</sup>

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

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ISBN: 978-1-60815-458-6

Published by:



International Public Sector Accounting Standard (IPSAS) 7, *Investments in Associates* has been superseded by IPSAS 36, *Investments in Associates and Joint Ventures*. This Standards apply for annual financial statements covering periods beginning on or after January 1, 2017. As a result IPSAS 7 is no longer applicable and has been removed.

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