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International Public Sector Accounting Standard (IPSAS) 6, * Consolidated and Separate Financial Statements* has been superseded by IPSAS 34, *Separate Financial Statements* and IPSAS 35, *Consolidated Financial Statements*. These Standards apply for annual financial statements covering periods beginning on or after January 1, 2017. As a result IPSAS 6 is no longer applicable and has been removed.