INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS

INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARD (IPSAS) 7

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International Public Sector Accounting Standard (IPSAS) 7, *Investments in Associates* has been superseded by IPSAS 36, *Investments in Associates and Joint Ventures*.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 As a result IPSAS 7 is no longer applicable and has been removed.