INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS

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International Public Sector Accounting Standard (IPSAS) 7, \textit{Investments in Associates} has been superseded by IPSAS 36, \textit{Investments in Associates and Joint Ventures}.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 As a result IPSAS 7 is no longer applicable and has been removed.