

**INTERNATIONAL PUBLIC SECTOR  
ACCOUNTING STANDARDS**

**INTERNATIONAL PUBLIC SECTOR  
ACCOUNTING STANDARD (IPSAS) 8**

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**International Public Sector Accounting Standard (IPSAS) 8, *Interests in Joint Ventures* has been superseded by IPSAS 37, *Joint Arrangements*. This Standards apply for annual financial statements covering periods beginning on or after January 1, 2017. As a result IPSAS 8 is no longer applicable and has been removed.**