## INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS™

**IPSAS 6—CONSOLIDATED AND SEPARATE FINANCIAL STATEMENTS** 

IPSAS<sup>®</sup>

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

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ISBN: 978-1-60815-590-3



International Public Sector Accounting Standard (IPSAS) 6, Consolidated and Separate Financial Statements has been superseded by IPSAS 34, Separate Financial Statements and IPSAS 35, Consolidated Financial Statements.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 As a result, IPSAS 6 is no longer applicable and has been removed.

IPSAS 6 288