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# Ihre Ansprechpartner

**Sehr geehrte Damen und Herren,**

für Rückfragen zu der beigefügten Publikation „In brief“ zur Thematik „Clarification of acceptable methods of depreciation and amortisation“ stehen Ihnen folgende Ansprechpartner gerne zur Verfügung:



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# In brief

13 May 2014

## Clarification of acceptable methods of depreciation and amortisation

### Issue

The IASB has amended IAS 16, *Property, plant and equipment* and IAS 38, *Intangible assets* to clarify when a method of depreciation or amortisation based on revenue may be appropriate.

The amendment to IAS 16 clarifies that depreciation of an item of property, plant and equipment based on revenue generated by using the asset is not appropriate.

The amendment to IAS 38 establishes a rebuttable presumption that amortisation of an intangible asset based on revenue generated by using the asset is inappropriate. The presumption may only be rebutted in certain limited circumstances. These are:

1. Where the intangible asset is expressed as a measure of revenue; or
2. Where it can be demonstrated that revenue and the consumption of the economic benefits of the intangible asset are highly correlated.

### Impact

#### *Property, plant and equipment*

It is unlikely that the amendment to IAS 16 will have a significant impact as few entities use a revenue-based approach to depreciation.

#### *Intangible assets*

Entities which have intangible assets under IFRIC 12, *Service concessions* may see a significant impact from the amendment if they have previously used a method based on revenues to amortise the intangible asset.

The entertainment and media industry may also see a significant impact from the amendment. Intangible assets arising from programme rights are frequently amortised using a declining balance method as the majority of revenues arise from the first showings.

### *Insight*

There are many methods of depreciation and amortisation which are permitted by IAS 16 and IAS 38. Some of these may result in an amortisation profile not unlike one based on revenues; for example, the reducing balance method and the units of production method. Preparers for whom the amendment is significant may find it useful to explore these options.