Cost of disposal

- incremental cost directly attributable to the disposal of an asset, excluding finance cost and income tax.
- includes:
  1. Commissions to brokers and dealers
  2. Levies by regulatory agencies
  3. Transfer tax and duties

Bearer Plants

- Characteristics:
  1. Used in the production or supply of agricultural produce.
  2. Expected to bear produce for more than one period.
  3. Has remote likelihood of being sold as agricultural produce except as scrap.
- Under PAS 16 PPE
  1. Measurement: Either cost or revaluation model
  2. Subject to depreciation