Measurement at recognition

at cost

Cost included

- purchase price
- import duties and non-refundable purchase taxes
- directly attributable cost to location and condition
- dismantling cost

Cost excluded

- trade discounts
- rebates

Measurement after recognition

Cost model

> Carrying Value = Cost - Accumulated depreciation - Accumulated impairment loss

Fair Value model

> Gain or Loss = Carrying Value at the date // Fair Value amount

- FV model shall measure all of its investment property

💡 Gain or Loss >>>> SOPL

- No Depreciation is charged (FV model only)