

Property, plant and equipment, Section 3061

- .24 *For each major category of property, plant and equipment there shall be disclosure of:*
- (a) cost;*
 - (b) accumulated amortization, including the amount of any write-downs; and*
 - (c) the amortization method used, including the amortization period or rate.*
- .25 *The net carrying amount of property, plant and equipment not being amortized, because it is under construction or development, or has been removed from service for an extended period of time, shall be disclosed.*
- .26 *The amount of amortization of property, plant and equipment charged to income for the period shall be disclosed (see INCOME STATEMENT, Section 1520).*
- .27 *The presentation and disclosure requirements of IMPAIRMENT OF LONG-LIVED ASSETS, Section 3063, and DISPOSAL OF LONG-LIVED ASSETS AND DISCONTINUED OPERATIONS, Section 3475, apply to property, plant and equipment.*
- .28 *Major categories of property, plant and equipment are determined by reference to type (for example, land, buildings, machinery, leasehold improvements), operating segment and/or nature of operations (for example, manufacturing, processing, distribution, rental real estate).*
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