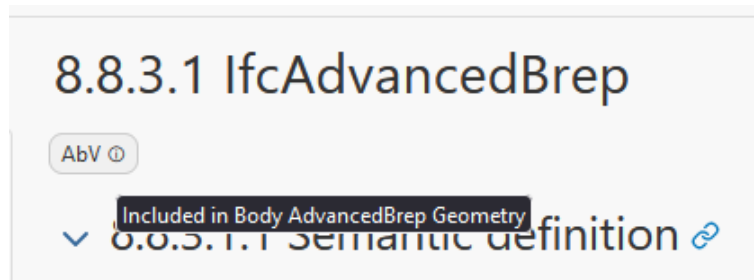Keep in mind that:
- Selection for the MVD is done at the Concept Template level
- Entities are a consequence. The criteria that make them part of the MVD lists are:
  - The entity is used by a template
  - The entity is a subtype of an entity that is used by a template
  - The entity is a subtype of IfcProduct
  - The entity is the data type for one of the above

NOTE, when you hover over the MVD label on the entity page you see why this was included.

Sometimes, these criteria coupled with the unfortunate intricacy of the current IFC might generate confusion. For example:

To your question: "Why the concept template 4.1.10.1 - Resource Cost is not included in the MVD when all those cost-related entities are included in the entity list?"

The answer is: "The template is not included because cost analysis is not part of the MVD. However, the template for Object Grouping (very general and very useful) is included. Since one of the subtypes of *IfcGroup* is *IfcAsset*, and this entity has attributes such as *OriginalValue* of type *IfcCostValue*, the latter is dragged into the entity list."

Beside highlighting the need to simplify and modularise IFC, these cases show why the entity list is not the primary concern – not for us defining the MVD, nor for vendors trying to understand which concepts to support. As said, it's a consequence of the functional parts selected. Also, this explain why both implementers and users (and buildingSMART which serves the two) are already in favour of describing the IFC standard using the Functional Parts. These are clearer to both groups, they speak their language (e.g., Tessellated Geometry, Georeferencing, Materials, Assemblies, Object Typing) and will give them a more granular and immediate view of what a tool may or may not support – than the current acronym MVD can do. Examples:
- This tool supports Alignment based View MVD of IFC 4.3
- This tool has the following IFC 4.3 features:
  - Georeferencing
  - Geometry (Tessellated, BReps, not CSG)
  - Alignment
  - Linear Placement
  - …