

Property, Plant and Equipment Assets



1 Definition

Tangible items held for use in the production or supply of goods and services, for rental to others, or for administrative purposes, that are expected to be used during more than one period. Examples include land, buildings, infrastructure, motor vehicles, plant and equipment, computer equipment, heritage and cultural collections (art work) and work-in-progress.

2 References

USQ Defined.

3 Definition Information

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