

PROPERTY, PLANT AND EQUIPMENT VERSUS INVESTMENT PROPERTY

固定资产和投资性房地产



HOW TO DIFFERENTIATE BETWEEN PROPERTY, PLANT AND EQUIPMENT AND INVESTMENT PROPERTY ?

如何区分固定资产与投资性房地
产？



DEFINITION

定义

Property, plant and equipment (PPE) 固定资产

Property, plant and equipment are **tangible items** that:

固定资产是指具有下列特征的**有形资产**:

- ✓ are held for use in the production or supply of goods or services, for rental to others, or for administrative purpose; and
为生产商品、提供劳务、出租或行政管理而持有的；和
- ✓ are expected to be used during more than one period.
预计使用一个以上的时期。

Investment property (IP) 投资性房地产

Investment property is property held to **earn rentals** or for **capital appreciation** or both, rather than for:

投资性房地产是指为**赚取租金**或**资本增值**，或两者兼有而持有的房地产，不包括：

- × use in the production or supply of goods or services or for administrative purposes; or
为生产商品、提供劳务或者行政管理而持有的房地产；或
- × sale in the ordinary course of business.
日常业务过程中进行销售。



EXAMPLES

例子

Property, plant and equipment (PPE) 固定资产

The examples of property, plant and equipment are as follows:

以下为固定资产的例子：

- ✓ motor vehicle
机动车辆
- ✓ machinery
机械
- ✓ furniture and fittings
家具及配件
- ✓ office equipment
公司设备
- ✓ buildings
房地产

Investment property (IP) 投资性房地产

The examples of investment property are as follows:

以下为投资性房地产的例子：

- ✓ land held for long-term capital appreciation.
为长期资本增值而持有的土地。
- ✓ Land held for a currently undetermined future use.
为目前未确定的未来用途持有的土地。
- ✓ vacant building held to be leased out under an operating lease.
以租赁方式租出空置的建筑物。





If a Company provides Ancillary Services to the occupants of a property it holds, should the property be treated as property, plant and equipment or investment property ?

如果企业向其持有的房地产的使用者提供辅助服务，该房地产应被视为固定资产或投资性房地产？



Treated as property, plant and equipment 视为固定资产

- ✓ **The Company should treat such a property as a property, plant and equipment if the services provided are significant.**

企业应将该项房地视为固定资产当该服务在整个协议中构成相对重要的组成部分。

- ✓ **For example, if an entity owns and manages a hotel, services provided to guests are significant to the arrangement as a whole. Therefore, an owner-managed hotel is owner-occupied property, rather than investment property.**

举例如果一家企业拥有并经营一家旅馆，则向客人提供的服务就是整个协议的一个重要组成部分。因此自营旅馆是自用房地产（固定资产）而不是投资性房地产。

Treated as investment property

视为投资性房地产

- ✓ **The Company should treat such a property as an investment property if the services are insignificant to the arrangement as a whole.**
企业应将该项房地视为投资性房地产当该服务在整个协议中只是占一个不重要的部分。
- ✓ **An example is when the owner of an office building provides security and maintenance services to the lessees who occupy the building.**
例如办公楼的业主向其承租人提供保安和维修服务。





If properties are **apportioned** between renting or capital appreciations and another portion that is held for use in the production or supply of goods or services or for administrative purpose, how do we account for it?

如某些房地产的一部分用于赚取租金或资本增值，另外一部分则用于商品或劳务的生产或供应，或用于行政管理，我们应当如何处理？



Application (应用):-

- ✓ **If these portions could be sold separately (or leased out separately under a finance lease), an entity shall account for the portions separately.**

如果这些部分能够分别出售（或采用融资租赁方式分别出租），企业则应分别处理这些部分。

- ✓ **If the portions could not be sold separately, the property shall be treated as an investment property only if an insignificant portion is held for use in the production or supply of goods or services or for administrative purposes.**

如果这些部分不能分别出售，则只有少部分是用于商品或劳务的生产或供应，或用于行政管理情况下，才能将该项房地产视为投资性房地产。

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