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qualifying asset Created Sep 18, 2024 (06:11) by Kee, Benard

Definition

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An asset that necessarily takes a substantial period of time to get ready for its intended use or sale.

Label(s)

qualifying insurance policy Created Sep 18, 2024 (06:11) by Kee, Benard

Definition

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An insurance policy issued by an insurer that is not a related party (as defined in IAS 24) of the reporting entity, if the proceeds of the policy:

- (a) can be used only to pay or fund employee benefits under a defined benefit plan;
- (b) are not available to the reporting entity's own creditors (even in bankruptcy) and cannot be paid to the reporting entity, unless either:
 - (i) the proceeds represent surplus assets that are not needed for the policy to meet all the related employee benefit obligations; or
 - (ii) the proceeds are returned to the reporting entity to reimburse it for employee benefits already paid.

Label(s)