

Capitalization Decision Tree

Tangible Capital Assets are non-financial assets with physical substance that are acquired, constructed, or developed for new or existing non-financial assets and held generally for use in the production or supply of goods and/or services. These assets have different useful lives extending beyond an accounting period which are classified into different asset categories. They include land, highways, buildings, automobiles, computer hardware and software, but exclude inventories, crown land and assets purchased by third parties or by capital grants issued by the Province.

