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~~IFRS Core Tools Good  
Real Estate Group  
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Real estate leases  
Applying IFRS for the  
real estate industry—  
PwC IFRS 10— Sale of  
a single asset entity  
containing real estate  
New IFRS standards 9,  
15 and 16 set~~

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~~construction and real  
... IFRS Applying IFRS  
for the real estate  
industry 2018 IFRS 16  
implications for lessors  
in the real estate ... IAS  
18 — Sales of real  
estate Revenue  
recognition in a real  
estate contract (IFRS  
15 ... IFRS The new  
revenue recognition  
standard — real estate  
Ifrs In Real Estate Ias  
IFRS 15 — Pattern of  
revenue recognition in  
a real estate ... In~~

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~~depth A look at current  
financial reporting  
issues Real estate  
leases KPMG IFRS for  
Real Estate KPMG  
Luxembourg IFRS in  
Real Estate IAS Plus  
IFRS 15 insights for the  
real estate industry~~

~~IFRS Core Tools Good  
Real Estate Group  
(International) Limited  
IFRS in Real Estate  
More Than Just  
Accounting &  
Reporting As the~~

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acronym IFRS  
(international financial reporting standards)  
appears with increasing frequency in print, on the Web, and in conversation, real estate (RE) executives have begun to take notice.

~~Real estate leases~~  
Sale of a Single Asset  
Entity Containing Real  
Estate (IFRS 10  
Consolidated Financial  
Statements)—Agenda

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Paper 6. The Committee received a request about the accounting for a transaction in which an entity, as part of its ordinary activities, enters into a contract with a customer to sell real estate by selling its equity interest in a subsidiary.

~~Applying IFRS for the  
real estate industry—  
PwC~~

Applying IFRS for the

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real estate industry  
PwC 3 Step 4: Sale or  
demolition of real  
estate Real estate  
entities might sell the  
real estate that they  
hold at the end of the  
life cycle to benefit  
from capital  
appreciation.

Alternatively, entities  
might proceed with  
demolition of the  
property, potentially  
with a view to

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~~single asset entity  
containing real estate~~  
IAS 18 — Sales of real estate Background The goal of this IFRIC project is to clarify how the requirements of IAS 18 Revenue should be applied to real estate sales in which contracts are agreed before construction is complete.

~~New IFRS standards 9,  
15 and 16 set  
construction and real~~

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IFRS 15 — Pattern of revenue recognition in a real estate contract; IAS 41 — Taxation in fair value measurements; IAS 28 — Contributing property, plant and equipment to an associate; IFRS 9 — Financial assets eligible for the election to present changes in fair value in other comprehensive income; IAS 12 —

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Interest and penalties

## ~~IFRS~~

a real estate manager would account for the lease element under IAS 17/IFRS 16 and the maintenance revenue under IFRS 15. IFRS 15, however, provides the relevant guidance on how the consideration is allocated between these components.

~~Applying IFRS for the  
real estate industry~~

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The Committee received a submission about whether an entity shall apply requirements in IFRS 15 or IFRS 10:B98 if an entity, as part of its ordinary activities, enters into a contract with a customer to sell real estate through selling the equity interest in a single asset entity that is a subsidiary.

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~~IFRS 16 implications for lessors in the real estate ...~~

Sale of a single-asset entity containing real estate (IFRS 10)

(Agenda Paper 12E)

The Board discussed a question submitted to the IFRS

Interpretations

Committee about a transaction in which an entity, as part of its ordinary activities, enters into a contract with a customer to sell

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real estate by selling  
its equity interest in a  
single-asset ...

~~IAS 18 — Sales of real  
estate~~

Good Real Estate  
Group (International)  
Limited 6 International  
Financial Reporting  
Standards The  
abbreviation IFRS is  
defined in paragraph 5  
of the Preface to  
International Financial  
Reporting Standards to  
include "standards and

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interpretations  
approved by the IASB,  
and International  
Accounting Standards  
(IAS) and Standing

~~Revenue recognition in  
a real estate contract  
(IFRS 15 ...~~

Both companies that  
plan to apply IFRS and  
companies that already  
prepare IFRS financial  
state-ments face a  
number of difficulties in  
relation to the  
valuation of real estate

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assets for financial reporting purposes. In accordance with IFRS, there are several types of real estate properties. The classification will

## ~~IFRS~~

May 2016 How will IFRS 16 impact real estate entities? 2  
Overview Real estate entities will need to change certain lease accounting practices when implementing

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the new leases  
standard, IFRS 16  
Leases, issued by the  
International  
Accounting Standards  
Board (IASB).

~~The new revenue  
recognition standard  
real estate~~

As part of our Clearly  
IFRS series, we  
highlight changes for  
the real estate industry  
in guidance on when to  
recognize revenue  
arising from contracts

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with customers. In May 2014 the International Accounting Standards Board (IASB) and the Financial Accounting Standards Board (FASB) jointly issued ...

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Applying IFRS for the  
real estate industry  
PwC 5 2.1. Overview  
Real estate entities  
obtain real estate  
either by acquiring,  
constructing or leasing

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property. Property used for the purpose of earning rentals is classified as investment property under IAS 40. 2.2. Definition and classification Principles

~~IFRS 15 — Pattern of revenue recognition in a real estate ...~~

IFRS 16 implications for lessors in the real estate industry PwC 1 IFRS 16, 'Leases', will be effective for annual

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reporting periods  
beginning on or after 1  
January 2019.

Guidance for lessors  
remains substantially  
unchanged from IAS  
17. Lessors are still  
required to classify  
leases as either

~~In depth A look at  
current financial  
reporting issues  
IFRS 15, which  
specifies when an  
entity recognises  
revenue over time. ...~~

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the real estate developer (entity) and the customer enter into a contract for the sale of a real estate unit in a residential multi-unit complex before the entity constructs the complex.

~~Real estate leases~~  
~~KPMG~~

3 March 2015 The new revenue recognition standard - real estate  
Overview Real estate entities may need to

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change their revenue recognition policies and practices as a result of IFRS 15 Revenue from Contracts with Customers, a new standard issued by the International Accounting Standards Board (the IASB)

~~IFRS for Real Estate~~  
~~KPMG Luxembourg~~  
Real estate leases will be at the heart of many IFRS 16

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implementation projects. They are the 'big-ticket' leases that almost every business has, from retailers to . banks to media companies. Real estate leases pose many practical accounting challenges for tenants - the

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The International Accounting Standards Board (IASB) has

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issued new accounting standards (IFRS 9, IFRS 15, and IFRS 16) that bring unique challenges—in particular to the real estate sector.

Additionally, regulators expect issuers to provide certain entity-specific qualitative and quantitative information about the impact of these new standards.

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real estate industry  
New IFRS standards 9,  
15 and 16 set  
construction and real  
estate accountancy  
teams their greatest  
challenge in decades .  
Accounting for revenue  
in the real estate,  
property and  
construction industries  
involves many unique  
challenges - from  
dealing with complex  
bundles of interrelated  
goods and services, to  
vendor guarantees and

# Download Free Ifrs In Real Estate las Plus financing.

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