



Terms used in official statistics



Fixed assets

Definition:

Tangible fixed assets and equivalents, with a lifetime exceeding one year, completed, fit for use and designated for use by the entity.

- real estate, including land, right of perpetual use of land, structures and buildings as well as separate owned premises, co-operative
- ownership right to residential premise or co-operative right to utilitarian premise,
- machinery, technical equipment, transport equipment and other articles,
- improvements to third party fixed assets,
- livestock.

Source:

- Act of 29 September 1994 on Accounting
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Low-level terms:

- [Degree of consumption of fixed assets](#)
- [Gross value of fixed assets](#)
- [Net value of fixed assets](#)
- [Value of consumption of fixed assets](#)

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