

# Revaluation model vs Fair Value model (IFRS)

## Revaluation model

## Fair value model

Which IFRS?



IAS 16 Property, Plant and Equipment

IAS 40 Investment Property



Subsequent measurement

Fair Value at the **revaluation date**  
**LESS** subsequent depreciation  
**LESS** subsequent impairment loss

Fair Value at the **reporting date**

FV change recognized in:

Other comprehensive income

Profit or loss

Frequency of revaluation

Less frequent (e.g. 3-5 years)

Annual

Depreciation / impairment

YES

NO