

Assets

About this section

The process for obtaining new tax costs for the assets of joining subsidiaries is described briefly in Part B of this Reference Manual.

→ 'Determining asset values', B2-2

This section (C2) provides a more detailed technical introduction to the treatment of assets under consolidation, supported by:

- high-level worked examples – covering each step of the entry cost setting process (when a consolidated group forms or one or more entities join a consolidated group) and the process on exit (when one or more subsidiaries leaves a consolidated group), and
- a series of worked examples describing in detail some of the individual calculation steps in the entry and exit cost setting processes.

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