

Databases

The AEG agreed that the present SNA recommendation that large databases should be treated as fixed capital was ambiguous because “large” was a subjective qualification. This word should be dropped.

The AEG tentatively agreed that all databases were candidates for treatment as fixed capital but requested the Canberra II group

- i. to provide a definition of “database” and a definition showing exactly which databases should be included (or excluded) in fixed capital;
- ii. to consider the distinction between creation and maintenance and the implication for the inclusion in fixed capital;
- iii. to add precision to the nature of employees to be included in the recommended means of valuing own account databases.

The AEG agreed to include a single category in the classification of assets for “software and databases” with a subsequent disaggregation into “software” and “databases”.