

## **Originals and copies**

The AEG agreed that copies generated for issue under licenses to use represent new production.

The AEG agreed that when they display the characteristics of fixed assets, copies issued under license to use should be recorded as gross fixed capital formation.

The Canberra II group is asked to recommend in which cases when payments for a license to use are made over several years represent the acquisition of an asset rather than a series of payments for services and the consequence for recording other transactions.

When a license to reproduce is issued under terms similar to an operational lease, the payments made are treated as payments for services.

When the holder of an original divests itself of part or all of the responsibility to issue and service copies under licenses to use by means of a license to reproduce, this constitutes the sale of the corresponding part of the asset. Having two possible treatments for licenses to reproduce could affect the classification of assets (to be considered by Canberra II) and the borderline between goods and services in trade figures. This should be brought to the attention of BOPCOM.