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NATIONAL STANDARD OF THE PEOPLE'S REPUBLIC OF CHINA

GB/T 14885-2022

Replacing GB/T 14885-2010

Basic classification and codes of fixed assets and other assets

固定资产等资产基础分类与代码

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Foreword

This document is in accordance with the provisions of GB/T 1.1-2020 "Guidelines for Standardization Work Part

1.Structure and Drafting Rules for Standardization Documents" drafting. This document replaces GB/T 14885-2010 "Classification and Codes of Fixed Assets". Compared with GB/T 14885-2010, except for structural adjustment In addition to editorial changes, the main technical changes are as follows:

---Changed the code length, adjusted from 7-digit code to 9-digit code;

---Changed the division of categories, increased from 6 categories to 7 categories, merged the categories of general equipment and special equipment, and The categories of furniture, equipment and animals and plants have been split, and the category of materials has been added;

---Increased the classification and code of intangible assets (see Appendix A);

--- Added the principles and methods of classification and code expansion and mapping (see Appendix B);

---Increased the comparison relationship between the basic classification of fixed assets and other assets and accounting subjects (see Appendix C);

--- Add, delete, and modify asset categories according to the actual situation. This document is under the jurisdiction of the National Assets Management Standardization Technical Committee (SAC/TC583). This document was drafted by: Assets Management Department, Ministry of Finance of the People's Republic of China, China National Institute of Standardization. The main drafters of this document. Lu Qingping, Xiang Xianchun, Wang Jinhui, Ma Jun, Liu Bo, Yao Junjun, Chen Guannan, Feng Jing, Gao Ang. The release status of previous versions of this document and the documents it replaces are as follows:

---It was first released as GB/T 14885-1994 in.1994, and when it was revised for the first time in.2010, the categories were adjusted from 10 to 6, and Adjusted the code length of medium and small classes;

--- This is the second revision. Basic classification and code of assets such as fixed assets

1 Scope

GB/T 14885-2022 is the Chinese national standard on basic classification and codes of fixed assets and other assets, in the field of information technology. The /T suffix marks it as a recommended standard: it is not compulsory by itself, but it becomes binding as soon as a contract, a tender or a customer specification calls it up - which in practice is how most foreign buyers meet it. It was issued on 30 December 2022 by the State Administration for Market Regulation; Standardization Administration of China, and has been in force since 30 December 2022. Classification: ICS 35.040, CCS A24. This page is published from the official record of the standard held by the Chinese standards administration: the identification, the dates, the classification and the issuing body are taken from there. The clause text, the tables and the numeric limits are in the document itself, which is delivered complete in English translation.

This document specifies the fixed assets, public infrastructure, cultural relics and cultural