



GFS Notice of Decision

1.30 Distinction between maintenance and capital repairs for intangible assets

GFS Notice of Decision¹:

The update to the *GFSM 2014* will clarify that the distinction between maintenance and capital repairs for research and development is equally applicable to the wider group of intellectual property products, including software, and data and databases. Specifically, the *GFSM 2014* (paras. 6.46, 8.25-8.27) will be revised and amended to ensure consistency and alignment with the [2025 SNA](#) (paras. 7.253-7.257) and will include practical examples where appropriate. GFSM Research project 1.11 *Identifying, Valuing, and Reporting Government Data Assets* will further explore the distinction between maintenance and capital repairs in the context of data.

GFS Related Documents:

GFS Proposed Recommendations Document	GFSM PR 1.30
GFS Discussion Note	Not applicable
GFS Global Consultations	April 2025
Discussions at GFSAC Meeting(s)	May 2025
SNA/BPM Related Documents:	
Guidance/Issue Note	SNA Action Point A.15 and SNA/M1.23/13
Global Consultation(s)	SNA: September 2023
Discussions at the AEG/BOPCOM² Meeting(s)	AEG: March 2023

¹ The final language used in the updated GFSM will be subject to review during the manual drafting phase to ensure consistency throughout the updated GFSM.

² AEG = Advisory Expert Group on National Accounts, BOPCOM = Balance of Payments Committee