



## Probability Criterion on Separate Acquisition of Intangible Asset

Normally, the **price** an entity **pays** to **acquire separately** an **intangible asset** will **reflect expectations** about the **probability** that the **expected future economic benefits** embodied in the asset will flow to the entity.

In other words, **even** if there is **uncertainty** about the **timing or the amount** of the **inflow**, the **probability recognition criterion** is **always considered to be satisfied**.

**Subsequently**, if there is **lesser inflow** than **expected**, this would be an **indicator of impairment**, in which **impairment testing** needs to be **performed** (IAS 36).

↓  
value ↓