# Guide to Understanding the IFRS® Taxonomy Update

IASB®

IFRS®

# International Financial Reporting Standards (IFRS®)

*Guide to Understanding the IFRS® Taxonomy Update*

The *Guide to Understanding the IFRS® Taxonomy Update* has been prepared by the IFRS Foundation.

**Disclaimer:** the IASB, the IFRS Foundation, the authors and the publishers do not accept responsibility for any loss caused by acting or refraining from acting in reliance on the material in this publication, whether such loss is caused by negligence or otherwise.

Please address IFRS® Taxonomy matters to:

IFRS Taxonomy Team
30 Cannon Street, London EC4M 6XH, United Kingdom.
Email: taxonomy@ifrs.org

Contents

# Introduction to this document

## Purpose

1   The purpose of this document is to provide an introduction to the IFRS Taxonomy and to explain the terms used to describe its content. Specifically, this document clarifies:

   (a)   what is the IFRS Taxonomy, who uses it, what content is included and what release documentation is available for new updates; and

   (b)   the structure and components of the IFRS Taxonomy and related terminology.

## Document audience

2   The IFRS Foundation releases *IFRS Taxonomy Updates* to expose changes to the content of the IFRS Taxonomy. This document primarily serves as a guide for readers of the *IFRS Taxonomy Update* so they may make an informed contribution to the IFRS Taxonomy consultation process. It explains the terms, notations and diagrams used within these Updates.

3   This guide may also be useful to those who would like to attain a good understanding of the content of the IFRS Taxonomy or are using other taxonomy related documents or supporting materials published by the IFRS Foundation.

4   The IFRS Taxonomy uses XBRL (eXtensible Business Reporting Language). XBRL is a freely available and global standard for marking up and exchanging business information. Knowledge of the XBRL technical format is not needed to understand this guide or the *IFRS Taxonomy Update*.

# Introduction to the IFRS Taxonomy

## Overview

### What is the IFRS Taxonomy?

5   The IFRS Taxonomy is a classification system of IFRS disclosures. By providing the IFRS Taxonomy, the IFRS Foundation seeks to provide a content mark-up standard that enables entities to tag disclosures within an electronic version of IFRS financial statements. By developing the IFRS Taxonomy, the International Accounting Standards Board (IASB) can ensure that the taxonomy used to mark up IFRS financial statements is an accurate representation of IFRS.

### Who uses it?

6   The primary users of the IFRS Taxonomy and why they use it are summarised in the following table.

| User group | Application |
|---|---|
| Preparers | Entities use the IFRS Taxonomy to tag their IFRS financial statements (or parts thereof) and electronically share this tagged data with the users of this information. |
| | Entities may also use digital reports and/or the IFRS Taxonomy to review reporting practices within their industry or as a means to facilitate peer benchmark analysis. |
| Regulatory organisations | Regulatory organisations may use the IFRS Taxonomy as the mark-up content standard for tagging IFRS financial statements (or the information from those statements) when implementing electronic filing systems. |
| | Where they require data tagging, they may use the structured information to perform systematic analysis that supports enforcement of consistent adoption and implementation of IFRSs. The file may also be made publicly available so others can use it, for example, to enhance transparency of financial information in capital markets. |
| Investors, credit lenders and other users of IFRS financial statements | Investors and credit lenders may use marked-up electronic IFRS financial statements to access and process financial data in a timely and cost-efficient manner. |

## Content of the IFRS Taxonomy

### Overview

7       The content of the IFRS Taxonomy comes from two sources:

    (a)       IFRS bound volumes; and

    (b)       common practice.

8       The IFRS Taxonomy does not include entity-, country- or region-specific disclosures.

### IFRS bound volumes

9       The content of the IFRS Taxonomy reflects the following parts of the IFRS bound volumes:

    (a)       the presentation and disclosure requirements within the Standards and their Application Guidance (IFRS bound volume Part A); and

(b)     Illustrative Examples and Implementation Guidance (IFRS bound volume Part B).

## Common practice

10     Since 2012, the content of the IFRS Taxonomy has also included disclosures that are commonly reported by entities when applying IFRS. These are referred to as 'common practice'. Some common practice is reported across all entities, whereas others are specific to particular activities such as, for instance, real estate or banking.

11     Common practice is generally identified following an empirical analysis of IFRS financial statements. The benefit to entities is that they do not have to spend time creating their own mark-up for disclosures that are commonly reported. This will also make it easier for those who consume this data—investors, analysts, etc, because there will be fewer unique mark-up codes for them to manage.

*Disclaimer*

12     While common practice is part of the standard IFRS Taxonomy, this does not imply in any way that the common practice items are mandatory reportable items under IFRS or provide guidance as to how entities should apply IFRS.

## Example

13     The following diagram shows the sources that have been used for specific IFRS Taxonomy content items relating to property, plant and equipment.
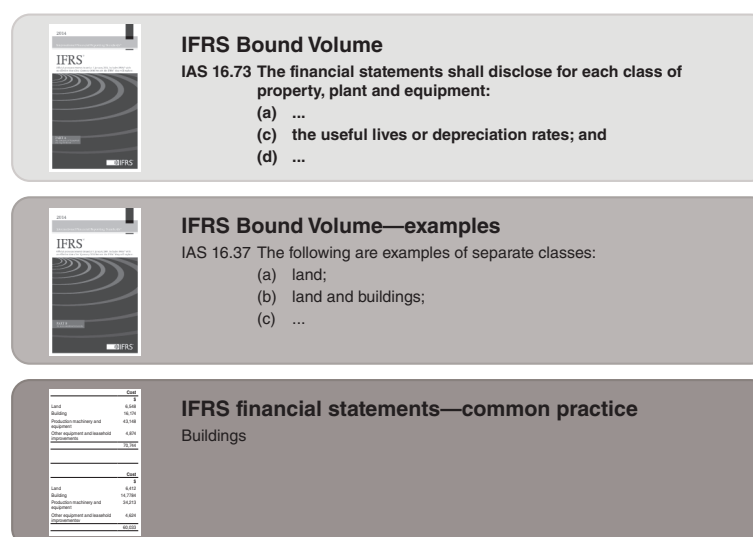


## Extending the IFRS Taxonomy

14     For disclosures not covered by the IFRS Taxonomy, an extension (ie addition) can be made to the IFRS Taxonomy by a third party, such as the reporting entity or regulator, to reflect that otherwise uncovered disclosure.

15    The IFRS Taxonomy does not include tags for IFRS disclosures that are entity-specific, ie reported only by that entity. While the IFRS Taxonomy is supplied with the capacity for entity-specific extensions, not all jurisdictions will require or permit this capacity to be used.

16    The IFRS Taxonomy is a global standard for marking up IFRS financial statements. As a result, disclosures that are commonly disclosed only within a particular country or region are not included within the IFRS Taxonomy. Entity or regulator extensions may be used to cover these disclosures.

17    In addition, an item that has been reported in response to a specific regulatory requirement will not be included in the IFRS Taxonomy, because the element is 'owned' by the regulator. In this situation, the regulator may create an extension with the additional elements it requires. By doing so it can ensure that all entities reporting under its system will provide data with the same tag.

## Updates to the IFRS Taxonomy

### Update triggers

18    Updates to the IFRS Taxonomy most commonly reflect changes to its content resulting from:

(a)    amendments to existing Standards;

(b)    new Standards;

(c)    common practice reviews; and

(d)    improvements to the IFRS Taxonomy.

19    The IFRS Taxonomy improvements allow the IFRS Taxonomy team to remove inconsistencies in the IFRS Taxonomy and make other corrections. In addition, improvements may result from feedback received from users subsequent to a public consultation period.

20    Occasionally, the IFRS Taxonomy is updated to reflect changes to its technology, such as its architecture or technical reporting format. Understanding changes to the technology of the IFRS Taxonomy is not within the scope of this guide.

### Release documents and files

21    The documentation and files that accompany the IFRS Taxonomy updates generally include:

| Document | Description |
|---|---|
| IFRS Taxonomy Update | Describes and details the changes, and is released for each update to the IFRS Taxonomy. |
| | A *Proposed IFRS Taxonomy Update* is the primary documentation used for public consultation on proposed changes and includes questions on areas on which specific feedback is sought. |
| | No knowledge of the XBRL technical format is required. |
| IFRS Taxonomy Files | The IFRS Taxonomy in the XBRL technical format.[a] |
| IFRS Taxonomy Illustrated (ITI) | The IFRS Taxonomy rendered in a simplified visual PDF/HTML format. |
| | No knowledge of the XBRL technical format is required. |
| xIFRS | xIFRS provides a view of the electronic Standards (eIFRS) with embedded IFRS Taxonomy elements, and is available for the Standards and the *IFRS for SMEs*. |
| | xIFRS is available only to eIFRS registered users. |
| | No knowledge of the XBRL technical format is required. |
| Versioning Information | Documentation detailing the changes between two taxonomy versions. |
| | Versioning is available in two forms—the technical XBRL versioning files and the human-readable versioned ITI. |
| Other | An Excel® spreadsheet providing documentation labels (ie textual descriptions of the accounting meaning) for elements. |

(a)  The *IFRS Taxonomy Files* may not be released for a proposed update to the IFRS Taxonomy that incorporates content changes only.

## The structure of the IFRS Taxonomy and related terminology

22      Reading this guide should help you understand all the terms used within the *IFRS Taxonomy Updates*, the *IFRS Taxonomy Illustrated*, the xIFRS and the Excel®

spreadsheet. The purpose is to provide the definitions and overviews that are needed when working with the IFRS Taxonomy or its supporting documentation.

23  In the next sections, you will find a description of the terms used within the following four structural components of the IFRS Taxonomy. These are:

(a)  the content mark-up for IFRS financial reporting disclosures;

(b)  the documentation and references for these IFRS financial reporting terms;

(c)  the mathematical relationships that may exist between IFRS financial reporting terms; and

(d)  the IFRS Taxonomy organisation of the IFRS financial reporting terms.

## The content mark-up

### Overview

#### At a glance

| CORE—the content mark-up for IFRS financial reporting disclosures | |
|---|---|
| The IFRS Taxonomy has **elements** to capture IFRS financial reporting disclosures.<br><br>These elements are described using:<br><br>- **line items**—line items in the IFRS Taxonomy represent the accounting concepts being reported.  They can be both numerical and narrative, reflecting the figures and narrative reported, for example, Assets, Property, plant and equipment, Description of accounting policy for government grants.<br><br>- **axes and members**—are information categories and components that accounting concepts can be broken down into or reported by, for example, Classes of property, plant and equipment.<br><br>- IFRS Taxonomy axes and members are grouped with line items to create an IFRS Taxonomy **table**—these tables illustrate the logical combinations of line items and axes. | These IFRS Taxonomy **elements** have:<br><br>- **element names and element identifiers**—the computer tags used to uniquely identify and mark up the data;<br><br>- **element labels**—human-readable names reflecting the accounting meaning of an element;<br><br>- **element types**—used to describe the type of data values permitted, for example, text, per share, monetary; and<br><br>- **element properties:**<br><br>  - **period**—whether the element is expected to be reported for a period of time (a duration) or at a particular point in time (an instant); and<br><br>  - **balance**—used to describe whether the element is expected to generally be reported as a credit or a debit. |

24    This section provides a description of these terms and how they are used within our documentation.

## Line items

### Definition

25    Line items in the IFRS Taxonomy represent the accounting concepts being reported. They are used to tag numeric accounting information as well as qualitative disclosures.

26    Line items are stand-alone, but can be used either individually or in a table (in combination with an axis and axis members), which is explained later in this document in paragraphs 31 and 53.

### Examples

27    Some examples of line items within the IFRS Taxonomy are IFRS disclosures relating to:

(a)    the description of accounting policies;

(b)    detailed information about business combinations, such as name of acquiree, date of acquisition, description of primary reason for business combinations;

(c)    expenses by function and nature such as distribution costs, administrative expenses, raw materials and work in progress;

(d)    detailed information about property, plant and equipment, including but not limited to depreciation method, useful lives or depreciation rates and reconciliation movements from beginning to end period; or

(e)    earnings per share amounts and the number of shares used to calculate earnings per share.

### In our documentation

28    The following is an example of how line items are shown within *IFRS Taxonomy Updates*.

#### Example

29    The following table shows the line items for the *Disclosure of detailed information about Property, plant and equipment*.

| | Line item | Element type | Element reference type | Actual reference |
|---|---|---|---|---|

| Line items for disclosure of detailed information about property, plant and equipment | ET | ER | Reference |
|---|---|---|---|
| Measurement bases, property, plant and equipment | T | D | IAS 16.73(a) |
| Depreciation method, property, plant and equipment | T | D | IAS 16.73(b) |
| Useful lives or depreciation rates, property, plant and equipment | T | D | IAS 16.73(c) |
| Disposals and retirements, property, plant and equipment | M | CP | IAS 16.73(e) |
| Disposals and retirements, property, plant and equipment | M | D | IAS 16.73(e)(ii) |
| Retirements, property, plant and equipment | M | CP | IAS 16.73(e) |

Indented label
(indicating taxonomy
relationship)

*Note: the key to element type, actual reference and element reference type are detailed later in the related sections in paragraphs 71, 80 and 85.*

30    Usually only new line items will be listed in the *IFRS Taxonomy Update*, but in some cases it is essential to include existing line items so that the information is understandable. We use italics to identify existing line items. The *IFRS Taxonomy Update* may also make a reference to the *IFRS Taxonomy Illustrated* where a full listing of all line items is available.

## Axes and axis members

### Definition

31    Axes and axis members are the second modelling technique that is used within the IFRS Taxonomy to depict financial reporting disclosures. Axes and axis members are IFRS Taxonomy elements that are mainly used to disclose information for line items from different perspectives (dimensions) such as, for instance, the disaggregation of the information for line items into different types, categories, classes and maturities.

32    The axis is the specific dimension being considered. An axis includes one or more component attributes—called members—belonging to that particular axis.

© IFRS Foundation

## Examples of axes and axis members used

| The axis … | exists within the IFRS Taxonomy so that entities can provide the … |
|---|---|
| Associates | principal place of business (line item) for each associate (axis member). |
| Defined benefit plans | plan assets at fair value (line item) disaggregated between the foreign and domestic benefits plans (axis members). |
| Biological assets by type | carrying amount of biological assets (line items) separately for consumable biological assets and bearer biological assets (axis members). |
| Classes of property, plant and equipment | reconciliation movements (line items) for each class of property, plant and equipment (axis members). |
| Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount | reconciliation movements (line items) for the carrying amount, gross carrying amount and accumulated depreciation and impairment (axis members). |

## Default member of an axis

33    The IFRS Taxonomy axes generally have a member that identifies the default for that particular dimension—called the default member.  It is the implied member of an axis, ie it is assumed to be the intended member when the reporting entity has not selected a specific member for that axis to tag a disclosure.

34    For the majority of axes in the IFRS Taxonomy the default member is assumed to be at the highest level of aggregation for the category that axis represents—ie before any breakdown has been applied.  This allows a breakdown or disaggregation to be applied only where appropriate.

35    As a result, it is usually the case that a default member could be said to represent the 'total' for an axis if looking at the breakdown from a mathematical point of view.

36    There are a few cases in which the breakdown in question does not naturally form a mathematical sum, or the sum of the members would not be an appropriate default for the whole statement.  For these axes, the default does not represent a literal calculation 'total'; it is more a generic member allowing the most general value to be reported, for example, the default in the following 'Subsidiaries' axis example.

*Examples*

37 The default member for the axis 'Classes of property, plant and equipment' is 'Property, plant and equipment'. This default member relates to the disclosure for the aggregated value of all classes, ie total property, plant and equipment.

38 The default member for the axis 'Subsidiaries' is 'Entity's total for subsidiaries'. This default member does not directly represent a total of the other members in this axis (which is represented by another member in the axis, namely 'Subsidiaries'). However, in order to allow other line items, such as revenue, to be reported for all subsidiaries as well as for the consolidated entity (the most general case), a generic 'dummy' default member had to be created.

39 Another example would be the axis 'Consolidated and separate financial statements', with members 'Consolidated' and 'Separate'. The 'Consolidated' member is the default member. Consequently, reported line items in general represent the consolidated values, unless the 'Separate' member is specifically used to report the data relating to separate financial statements.

## No members specified for an axis

40 An IFRS Taxonomy axis may not have any specific members specified, except for the default member. This is generally used within the IFRS Taxonomy when:

(a) the members of that axis are expected to be entity-specific (ie the member(s) will be created by each entity as an extension to the IFRS Taxonomy); and

(b) the IFRS Bound Volume has not specified any specific members for a particular disclosure—however, members may be added to the IFRS Taxonomy after a common practice review of that disclosure.

*Example*

41 Paragraph 32 of IFRS 8 *Operating Segments* requires that 'An entity shall report the revenues from external customers for each product or service, or each group of similar product or services, ...'.

42 The requirement to disclose 'for each product or service or each group of similar product or services' is modelled within the IFRS Taxonomy as an axis with only a default member:

| | ER | Reference |
|---|---|---|
| Products and services [Axis] | D | IFRS 8.32 |
| Products and services [Default Member] | D | IFRS 8.32 |
| Antibiotics [ESM] | - | - |

43 The default member in this case stands for the total of all products and services. Entities can add their own members to this axis, representing their specific product lines, for example, the member for 'Antibiotics' in the previous table.

### Closed member group

44 An axis may have a predefined list of what we consider to be the complete list of members. Technically, a third party could still add to this list, but we believe this to be unlikely.

45 Paragraph 73 of IAS 16 *Property, Plant and Equipment* requires that 'the financial statements shall disclose ... the gross carrying amount and the accumulated depreciation (aggregated with accumulated impairment losses) at the beginning and the end of the period ...'. The axis and axis members reflecting this disclosure have been provided in the IFRS Taxonomy and consist of a finite list of members. Please refer to paragraph 50 of this guide to view an example.

### Partial list of members

46 An axis may have some, but not all, members identified, thus enabling individual entities to add members that are necessary for their reporting. This is the most common type of member list found in the IFRS Taxonomy.

47 The IFRS Taxonomy axis for 'Classes of property, plant and equipment' includes a large list of members. We do not consider this list to be exhaustive. It is likely that regulators and/or entities will add their own members to this list.

### Use of axis members for marking up electronic filings

48 Members cannot be used on their own to mark up an electronic filing. They must be used in conjunction with line items to provide a unique identification for disclosures reported within IFRS financial statements.

49 For example: the members 'Buildings' and 'Gross carrying amount', together with the taxonomy line item 'Disposals property, plant and equipment', are required to correctly mark up the value for the IFRS disclosure 'the disposal of buildings at gross carrying amount'.

### In our documentation

50 The following table is an example of how axes and axis members are shown within the *IFRS Taxonomy Updates*.

Axis          Default axis member

| Components | ER | Reference |
|---|---|---|
| Carrying amount, accumulated depreciation amortisation and impairment and gross carrying amount [A] | D D | IAS 16.73(d) IAS 16.73(d) ... |
| Carrying amount [DM] | D | IAS 16.73(e) ... |
| Gross carrying amount [D] | D | IAS 16.73(d) ... |
| Accumulated depreciation, amortisation and impairment [M] | D | IAS 16.73(d) ... |
| Accumulated depreciation and amortisation [M] | CP | IAS 16.73(d) ... |
| Accumulated impairment [M] | CP | IAS 16.73(d) |

*Axis members*

51    A short code (key) is used to identify the axes and members. The following table defines these keys and gives a short description for each.

| Key | Definition | Description |
|---|---|---|
| A | Axis | The axis is the specific dimension being considered. |
| M | Member | The member is a specific component attribute of a dimension. |
| DM | Default member | This is the implied member of an axis. |
| ESM | Entity-specific member | This is a member item that has been added to an IFRS Taxonomy axis by a third party. ESMs are not part of the IFRS Taxonomy. ESMs are used as examples to help illustrate the use of axes within the *IFRS Taxonomy Updates*. |

52    Usually, only new members will be listed in the *IFRS Taxonomy Updates*, but in some cases it is essential to include existing members so that the information provided is understandable. We use italics to identify existing members. The *IFRS Taxonomy Updates* may also make a reference to the *IFRS Taxonomy Illustrated*, where a full listing of all members is available.

## Tables

### Definition

53    Axis members need to be used in combination with a line item to mark up values of disclosures reported within IFRS financial statements.

54    The IFRS Taxonomy includes data groupings that incorporate the line items, axes and axis members to reflect a logical combination of IFRS disclosures. Such data groupings are referred to as 'tables' within the IFRS Taxonomy, because when presented to users they often resemble the tables used within financial statements.

*Disclaimer*

55    The use of the IFRS Taxonomy tables does not imply that entities need to present this grouping of disclosures in a table format within their financial statements unless specifically required by IFRS. Line items and dimensions can be applied to any presentation format used by an entity.

### Example

56    IAS 16 lists the disclosures that the financial statements shall include for each class of property, plant and equipment. IAS 16 also provides some examples of classes of property, plant and equipment.

57    The line items, axes and axis members for this logical combination of disclosures have been grouped in an IFRS Taxonomy table labelled 'Disclosure of detailed information about property, plant and equipment'.

### In our documentation

58    The following table is an example of how tables are presented within the *IFRS Taxonomy Updates*.

| Disclosure of detailed information about property, plant and equipment | Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [A] | | |
|---|---|---|---|
| | Carrying amount [DM] | Gross carrying amount [M] | Accumulated depreciation [M] |
| **Classes of property, plant and equipment [A]** | | | |
| Disposals, property, plant and equipment **Machinery [M]** | V* | V | V |
| **Laboratory equipment (ESM)** | V | V | V |
| **Other property, plant and equipment [M]** | V | V | V |

Axis name

Line item label    Applied axis members    Reported values

*Note: V stands for the value reported, in this case, for the disposal of machinery at carrying amount.*

59    Within our release documents the short code (key) V stands for a numeric value reported, but other types of value may be reported. The following defines additional keys that you may see being used and gives a short description for each.

**Reported value types**

| Key | Definition |
|---|---|
| T | Text |
| V | Value |
| V(t) | Value (total) |
| VBP | Value at beginning of period |
| VEP | Value at end of period |
| NA | Not applicable |

## Element identifiers and names

### Definition

60    Element names are provided within the taxonomy for the line items, axes and axis members. Their purpose is to mark up the disclosures within IFRS financial statements with something that distinguishes one concept from another and that is universally recognised and computer-readable.

61    Element names in the IFRS Taxonomy consist of the following:

| | |
|---|---|
| Namespace prefix | A namespace provides a way to group elements. In the IFRS Taxonomy the namespace prefix identifies the IASB as the standard-setter source for an element and also specifies whether the element is from IFRS or the *IFRS for SMEs*. **Example:** *ifrs-full, ifrs-smes* |
| Local name | A name that identifies the element within the namespace. **Example:** *GrossCarryingAmountMember* *MachineryMember* *DisposalsPropertyPlantAndEquipment* |
| Element name | The namespace and local name joined by a colon. **Example:** *ifrs:GrossCarryingAmountMember* *ifrs-smes:DisposalsPropertyPlantAndEquipment* |

62    In the IFRS Taxonomy, element names are not updated if there are changes or clarifications introduced to IFRS terminology. Such changes are reflected in the labels. For example:

| Element name | Label |
|---|---|
| ifrs:DebtSecurities | Debt instruments issued |

63    Element names should to be thought of as computer-readable technical identifiers. Because of this, they should not be used to infer the accounting meaning of an element.

64    In order to support XBRL, elements in the IFRS Taxonomy will also have element identifiers. These are used for referring to elements but not for mark-up. Both element names and element identifiers are provided for all elements. The value of the element identifier is derived from the element name and both have a very similar format. For example: *ifrs-full:DisposalsPropertyPlantAndEquipment* (element name) and *ifrs-full_DisposalsPropertyPlantAndEquipment* (element identifier).

### In our documentation

65    Element names and element identifiers are not provided in the *IFRS Taxonomy Updates*; only element labels (see paragraphs 66–70) are given. You will need to use the *IFRS Taxonomy Files* or the Excel® spreadsheet to access them.

## Element labels

### Definition

66    Element labels are human-readable descriptions portraying the accounting meaning of an IFRS Taxonomy line item, axis or member.

### Element label types

67    Each IFRS Taxonomy element has a standard label. Other label types may exist for an element. These additional labels are provided to facilitate taxonomy viewing/understanding or to make a distinction between beginning and end balances.

68    For example, labels that exist for the line item 'Property, plant and equipment' within the IFRS Taxonomy are:

| Label type | Label |
| --- | --- |
| standard label | Property, plant and equipment |
| total label | Total property, plant and equipment |
| period start label | Property, plant and equipment at beginning of period |
| period end label | Property, plant and equipment at end of period |

### Translation of labels

69    The *IFRS Taxonomy Updates* provide the standard label in the English language. The IFRS Foundation supports the translations of the element labels of the IFRS Taxonomy into other languages.

70    Please refer to our website for up-to-date details on the translation process followed and the languages for which translations are available. You need to use the *IFRS Taxonomy Files* to access all labels including translations. Alternatively, you can use the *IFRS Taxonomy Illustrated*, which is also available in multiple languages.

## Element types

### Definition

71    Each IFRS Taxonomy line item element is assigned a single element type ('data type') to identify the type of values that are permitted to be reported for this

element.[1] For example, the element type determines whether the value expected for the element will be in text or numeric format or will alternatively be a date.

## Element types used within the IFRS Taxonomy

72    The following gives the data item types that are used in the IFRS Taxonomy and a short description and example of these types.  It also provides the key that is used within the *IFRS Taxonomy Updates* to identify the data type assigned to an element:

| Key | Definition | Description |
| --- | --- | --- |
| M | Monetary | This data type is used for a numeric element (other than per share data), in which its values are denominated in a specific currency unit. **Example:** Disposals, property, plant and equipment. |
| PS | Per share | This data type is used for a numeric element in which its values are denominated on a 'currency per share' unit basis. **Example:** Basic earnings (loss) per share. |
| S | Shares | This data type is used for a numeric element in which its values are denominated on a 'number of shares' unit basis. **Example:** Number of shares issued and fully paid. |
| PER | Percentage | This data type is used for a numeric element in which its values are denominated as a rate or percentage unit. **Example:** Actuarial assumption of discount rates, Proportion of voting rights held in associate. |
| DEC | Decimal | This data type is used for a numeric element in which its values are denominated on a unit basis other than the specific cases already provided for, or when the format of the data to be reported cannot be determined. **Example:** Number of employees, Nominal amount of hedging instrument. |
| P | Pure | This data type is used for a numeric element in which its values are not denominated in a specific unit such as, for instance, a ratio. **Example:** Level of price index. |

*continued...*

---

1    The XBRL technology requires all elements, including axes and axis members, to be given a data type.  This is not relevant to understanding the content of the IFRS Taxonomy.  These XBRL properties are only available within the *IFRS Taxonomy files* and are not further explained here.

*...continued*

| Key | Definition | Description |
|-----|-----------|-------------|
| D | Date | This data type is used when the element refers to a date.<br>**Example:** Date of authorisation for issue of financial statements. |
| T | Text | This data type is used when the element refers to a narrative disclosure.<br>**Example:** Depreciation method, property, plant and equipment.<br>It is also used when the IFRS Taxonomy has not provided an additional structure to specific disclosures, and values are expected to be provided in a free text format.<br>**Example:** Country of incorporation, Description of line item in statement of financial position that includes hedging instrument. |
| TB | Text block | This data type is used when the element refers to a specific group of disclosures. Text blocks normally incorporate multiple business facts disclosed together, for some or all of which individual taxonomy elements might exist. A text block can allow formatting to be preserved for multiple paragraphs (via html), whereas the text type does not have this option.<br>**Example:** All IAS 40 *Investment Property* disclosures that an entity needs to provide have a text block item named 'Disclosure of investment property'. |

## In our documentation

73     Within the *IFRS Taxonomy Updates* you can find the element types under the heading 'ET' of the tables providing the list of line items. Please refer to paragraph 29 for an example. Within the IFRS Taxonomy, all taxonomy tables have an associated text block. These are referred to as 'table text blocks' within our documentation.

74     Because entities may add their own taxonomy elements when marking up their financial statements, we may include some entity-specific line items or members as examples in the *IFRS Taxonomy Updates*. They have been allocated a key of ES (entity-specific). This is not a recognised element type as such; it is only to indicate that the element type is allocated by the entity or regulator creating the extension.

## Other element properties

### Definition

75    IFRS Taxonomy line item elements also have two further properties that provide information for tagging and processing.

76    The period property describes whether the value tagged by the element is expected to be reported for a period of time (a duration) or at a particular point in time (an instant).

77    The balance property describes whether the value tagged by the element is generally expected to be reported as a credit or a debit. This property only applies to elements with a monetary element type. For some line items this property is not set, mainly when the same element is expected to be used to tag both sides of the accounting entry. For example, the element 'Depreciation, property, plant and equipment' might be used in the statement of comprehensive income (as a debit) and in the reconciliation of property, plant and equipment (as a credit).

### Example

| Line items for disclosure of detailed information about property, plant and equipment | Period | Balance |
|---|---|---|
| Measurement bases, property, plant and equipment | Duration | NA |
| Disposals, property, plant and equipment | Duration | Credit |
| Property, plant and equipment, restrictions on title | Instant | Debit |

# References and documentation labels

## Overview

### Purpose

78    References and documentation labels exist in the IFRS Taxonomy to give the user extra information about the elements. If uncertainty exists about how to assign a disclosure to an IFRS Taxonomy element, the documentation label of the element should provide the explanation. If further clarification is required, references are given to paragraphs in the IFRS Bound Volume for further information.

### At a glance

79    This section provides you with an overview of the references and documentation labels used to support the Taxonomy.

| SUPPORTING—The documentation and references for these IFRS financial reporting terms | |
| --- | --- |
| The IFRS Taxonomy provides supporting content to help a user better understand the **accounting meaning** of an element. | This content includes:<br><br>• **references** used to link an element to the authoritative literature, for example, IFRS 15 *Revenue from Contracts with Customers*;<br><br>• element **reference types** used to define the source for an element, for example, disclosure, example, and common practice; and<br><br>• **documentation** label providing a textual description of the accounting meaning of each element. |

## Element references

### Definition

80    Element references provide the cross-reference between the IFRS Taxonomy element (axes, members and line items) and the corresponding Standards or their accompanying materials.

81    References are also provided for elements representing common practice; in this case, the reference is to the IFRS paragraph that provides the most appropriate context.

## Example

82    The following is an example disclosure requirement taken from IAS 16:

> **73   The financial statements shall disclose, for each class of property, plant and equipment:**
>
> **(a)   the measurement bases used for determining the gross carrying amount;**
>
> **(b)   the depreciation methods used;**
>
> **(c)   the useful lives or the depreciation rates used;**
>
> **(d)   the gross carrying amount and the accumulated depreciation (aggregated with accumulated impairment losses) at the beginning and end of the period; and**
>
> **(e)   a reconciliation of the carrying amount at the beginning and end of the period showing:**
>
> > **(i)    additions;**
> >
> > **(ii)   assets classified as held for sale or included in a disposal group classified as held for sale in accordance with IFRS 5 and other disposals;**
> >
> > **(iii)  acquisitions through business combinations;**
> >
> > **(iv)   increases or decreases resulting from revaluations under paragraphs 31, 39 and 40 and from impairment losses recognised or reversed in other comprehensive income in accordance with IAS 36;**
> >
> > **(v)    impairment losses recognised in profit or loss in accordance with IAS 36;**
> >
> > **(vi)   impairment losses reversed in profit or loss in accordance with IAS 36;**
> >
> > **(vii)  depreciation;**
> >
> > **(viii) the net exchange differences arising on the translation of the financial statements from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity; and**
> >
> > **(ix)   other changes.**

83    Within the IFRS Taxonomy, the element with the label 'Depreciation method, property, plant and equipment' has been allocated the element reference of IAS 16.73(b).

## In our documentation

84    Within the *IFRS Taxonomy Updates*, you can find the element references for line items and members under the heading 'Reference' of the tables that provide the list of elements.  The reference format breaks down as follows:

| Element label | Standard | Paragraph | Subparagraph | Clause |
|---|---|---|---|---|
| Disposals, property, plant and equipment | IAS 16 | 73 | (e) | (ii) |
| Identification of unadjusted comparative information | IFRS 10 | C6B | | |

## Element reference types

### Definition

85    The element reference type is used to define what source has triggered the creation of an element.  If an element has been created for more than one reason, then different reference types might be used simultaneously.

### Element reference types used within the IFRS Taxonomy

86    The following gives the element reference types that are used in the IFRS Taxonomy and a short description of these types.  It also provides the key that is used within the *IFRS Taxonomy Updates* to identify the element reference type.

| Key | Definition | Description |
| --- | --- | --- |
| D | Disclosure | These items have been included in the IFRS Taxonomy following the presentation or disclosure requirements within a Standard. |
| E | Example | These items have been included in the IFRS Taxonomy based on an example from a Standard or its accompanying materials. |
| CP | Common Practice | These items have been included in the IFRS Taxonomy following empirical analysis of IFRS common reporting practices.  They are not required as part of a Standard. |
| NA | Not Applicable | This is used within the document for entity-specific line items and axis members. The reference type for such an element is not available within the IFRS Taxonomy. |

### In our documentation

87    Within the *IFRS Taxonomy Updates*, you can find the element references types for line items and members under the heading 'ER' of the tables that provide the list of line items and members.  Please refer to paragraph 50 of this guide to view an example.

## Documentation labels

### Definition

88    The documentation labels for items in the IFRS Taxonomy provide a textual description of the accounting meaning of an element.  They are designed to provide additional clarity to users of the IFRS Taxonomy.

89    Where available, documentation labels for elements are sourced from the IFRS Bound Volume.  The definition of an element may include references to another IFRS Taxonomy element or to IFRS Taxonomy elements; such references are indicated within square brackets.

## Example

90    The following presents example documentation labels included within the IFRS Taxonomy:

| Element | Documentation label |
|---|---|
| Disposals, property, plant and equipment | The decrease in property, plant and equipment resulting from disposals.  [Refer: Property, plant and equipment] |
| Machinery [M] | This member stands for a class of property, plant and equipment representing long-lived, depreciable machinery used in operations. [Refer: Property, plant and equipment] |
| Gross carrying amount [M] | This member stands for the amount at which an asset is recognised before deducting any accumulated depreciation (amortisation) and accumulated impairment losses thereon. [Refer: Depreciation and amortisation expense; Impairment loss] |

# Mathematical relationships

## Overview

### Purpose

91    The IFRS Taxonomy provides supporting content to help a user better understand how elements may mathematically relate to each other.

### At a glance

92    This section provides a description of how these terms are used within the IFRS Taxonomy and supporting documentation.

| SUPPORTING—The mathematical relationships that may exist between IFRS financial reporting terms | |
| --- | --- |
| The IFRS Taxonomy provides supporting content to help a user better understand how **elements** may **mathematically** relate to each other. | For example, this content includes:<br><br>• **summation** of elements to a total or subtotal; and<br><br>• a **formula** to indicate that an element is a ratio of other taxonomy elements. |

## Summations

### Definition

93    The IFRS Taxonomy includes basic 'roll-up' summations that describe how lower level elements (the 'children') add up or are subtracted from one or another to derive the upper elements (the 'parent'). This may help a user to better understand the IFRS Taxonomy elements and their meaning.

94    The majority of these roll-up relationships are provided for line items within the same axis or category. Axes and members were a later introduction to XBRL and another XBRL standard exists for providing roll-up relationships across members (categories) or where roll-ups differ by member. This standard—Formula—can also be used for more complicated mathematical relationships. The IFRS Taxonomy has a demonstration of the use of this standard available but it is not yet a core IFRS Taxonomy component.

### *Disclaimer*

95    These roll-up relationships are provided for illustrative purposes only. They do not represent any guidance that an entity must follow when aggregating or disaggregating information.

### Example

96    The IFRS Taxonomy provides a calculation stating that 'land and buildings' is the total of 'buildings' and 'land'.

## Other mathematical relationships

97    The IFRS Taxonomy Formula is provided as additional supporting material on a trial basis. As well as supporting the summations introduced previously across IFRS Taxonomy members, it also incorporates other mathematical relationships. For example: an IFRS Taxonomy formula exists stating that the IFRS Taxonomy element 'Basic earnings (loss) per share' is a ratio that uses the IFRS Taxonomy elements 'Profit (loss), attributable to ordinary equity holders of parent entity' and 'Weighted average number of ordinary shares outstanding'.

98    These mathematical relationships are not included within our standard documentation and so are not further discussed within this guide. The IFRS Taxonomy *Formula Linkbase Documentation Guide* can be used to gain a further understanding of these relationships.

# Presentation and navigation

## Overview

### Purpose

99 The IFRS Taxonomy provides presentation views that have been developed to support the viewing and navigation of the taxonomy.

### At a glance

100 The following table provides a summary of the presentation views within the taxonomy. The following pages will provide more information on these elements.

| SUPPORTING—The IFRS Taxonomy organisation of the IFRS financial reporting terms | |
| --- | --- |
| The IFRS Taxonomy provides **presentation** views under which the line items, axes and members have been grouped to support the human-readable **viewing** and **navigation** of the IFRS Taxonomy. | The IFRS Taxonomy has specific **presentation** elements: <br><br> • **headings**; and <br><br> • **presentation groups**. <br><br> These elements are not used when tagging financial statements. <br><br> These headings and presentation groups also have **labels**. |

#### Disclaimer

101 The IFRS Taxonomy presentation views do not represent guidance regarding the order or location of disclosures within IFRS financial statements. It is simply used to enable the reader to quickly navigate and find elements within the IFRS Taxonomy.

102 For example, a line item presented within the IFRS Taxonomy presentation group 'Statement of financial position' may be disclosed by an entity within the notes to the financial statements.

## Presentation groups

### Definition

103 The IFRS Taxonomy contains a large number of elements. Presentation groups organise these elements in smaller sets, including logical parent-child relationships, so that users can more easily browse the taxonomy and find the information they are looking for.
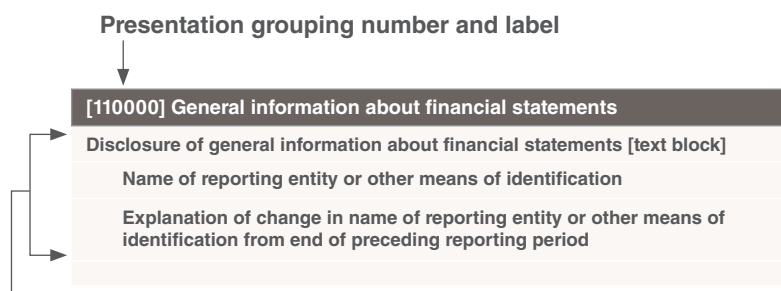
## Approaches used within the IFRS Taxonomy

104    Different approaches can be used to define the taxonomy presentation groups. Currently, the IFRS Taxonomy presentation groups are structured in one of the following ways, either organised by:

| Layout | Description and example |
|---|---|
| Financial Statements | In this view elements are grouped into how the information is typically organised within IFRS financial statements, ie: <br><br> •   management commentary; <br><br> •   primary financial statements ('statements'); and <br><br> •   notes to financial statements. <br><br> The 'statements' presentation groups include the elements that have been referenced to relevant Standards as specific elements for presentation within the primary financial statements. |

**CONTENTS**

[105000] Management commentary
[110000] General information about financial statements
[210000] Statement of financial position, current/non-current
[220000] Statement of financial position, order of liquidity
[310000] Statement of comprehensive income, profit or loss, by function of expense
[320000] Statement of comprehensive income, profit or loss, by nature of expense
[410000] Statement of comprehensive income, OCI components presented net of tax
[420000] Statement of comprehensive income, OCI components presented before tax

| Layout | Description and example |
|---|---|
| IFRSs | In this view taxonomy presentation groups are listed by the Standards to which they relate |

**IFRS 12**
[825700] Notes—Interests in other entities

**IFRS 13**
[823000] Notes—Fair value measurement

**IAS 1**
[110000] General information about financial statements
[210000] Statement of financial position, current/non-current
[220000] Statement of financial position, order of liquidity
[310000] Statement of comprehensive income, profit or loss, by function of expense
[320000] Statement of comprehensive income, profit or loss, by nature of expense

### Presentation grouping number and label

105    Within the IFRS Taxonomy, presentation groups are allocated an extended link role (ELR) providing (among other functions) a unique six-digit number and a label for a group.

*Example*

**Presentation grouping number and label**

**[110000] General information about financial statements**

**Disclosure of general information about financial statements [text block]**

    **Name of reporting entity or other means of identification**

    **Explanation of change in name of reporting entity or other means of identification from end of preceding reporting period**

**Elements of the IFRS Taxonomy that belong to the presentation group [110000]—General information about financial statements**

### In our documentation

106    For ease of reference, the *IFRS Taxonomy Updates* may provide only extracts from presentation groups, but not list all other elements that exist within a given group. The reader can use the *IFRS Taxonomy Illustrated* or an XBRL taxonomy reader to view the presentation hierarchy of all items.

## Presentation headings

### Definition

107    Within a presentation group, further navigational aid is provided in some cases by grouping items under a title/subtitle ('abstract elements'). These grouping items are also used to provide a grouping container for IFRS Taxonomy tables.

### Examples

108    The following is an example of how line items are presented and of the use of headings. Within our documentation the headings are identified as '[abstract]' and are highlighted as bold text.

| [800200] Notes—Analysis of income and expense | ER | Reference |
|---|---|---|
| **Analysis of income and expense [abstract]** | | |
|     **Revenue [abstract]** | | |
|         Revenue from sale of goods | D | IAS 18.35(b)(i) |
| | CP | IAS 1.112(c) |

*continued...*

        © IFRS Foundation

*...continued*

| [800200] Notes—Analysis of income and expense | ER | Reference |
|---|---|---|
| Revenue from sale of copper | D | IAS 18.35(b)(i) |
| | CP | IAS 1.112(c) |

| **...** | | |
|---|---|---|

109    The following is an example of how a table is presented and of the use of a heading to enclose the table.

| [822100] Notes—Property, plant and equipment | ER | Reference |
|---|---|---|
| Disclosure of detailed information about property, plant and equipment [text block] | D | IAS 16.73 |
| **Disclosure of detailed information about property, plant and equipment [abstract]** | | |
| Disclosure of detailed information about property, plant and equipment [table] | D | IAS 16.73 |
| Classes of property, plant and equipment [A] | D | IAS 16.73 |
| Property, plant and equipment [M] | D | IAS 16.73 |
| | D | IAS 17.31(a) |
| | E | IAS 36.127 |

# Appendix—The IFRS Taxonomy structure and terms at a glance

| CORE—the content mark-up for IFRS financial reporting disclosures | |
|---|---|
| The IFRS Taxonomy has **elements** to capture IFRS financial reporting disclosures.<br><br>These elements are described using:<br><br>● **line items**—line items in the IFRS Taxonomy represent the accounting concepts being reported. They can be both numerical and narrative, reflecting the figures and narrative reported, for example, Assets, Property, plant and equipment, Description of accounting policy for government grants.<br><br>● **axes and members**—are information categories and components that accounting concepts can be broken down into or reported by, for example, Classes of property, plant and equipment.<br><br>● IFRS Taxonomy axes and members are grouped with line items to create an IFRS Taxonomy **table**—these tables illustrate the logical combinations of line items and axes. | These IFRS Taxonomy **elements** have:<br><br>● **element names and element identifiers**—the computer tags used to uniquely identify and mark up the data;<br><br>● **element labels**—human-readable names reflecting the accounting meaning of an element;<br><br>● **element types**—used to describe the type of data values permitted, for example, text, per share, monetary; and<br><br>● **element properties:**<br><br>   ● **period**—whether the element is expected to be reported for a period of time (a duration) or at a particular point in time (an instant); and<br><br>   ● **balance**—used to describe whether the element is expected to generally be reported as a credit or a debit. |

| SUPPORTING—The documentation and references for these IFRS financial reporting terms | |
| --- | --- |
| The IFRS Taxonomy provides supporting content to help a user better understand the **accounting meaning** of an element. | This content includes:<br><br>• **references** used to link an element to the authoritative literature, for example, IFRS 15;<br><br>• element **reference types** used to define the source for an element, for example, disclosure, example, and common practice; and<br><br>• **documentation** label providing a textual description of the accounting meaning of each element. |

| SUPPORTING—The mathematical relationships that may exist between IFRS financial reporting terms | |
| --- | --- |
| The IFRS Taxonomy provides supporting content to help a user better understand how **elements** may **mathematically** relate to each other. | For example, this content includes:<br><br>• **summation** of elements to a total or subtotal; and<br><br>• a **formula** to indicate that an element is a ratio of other taxonomy elements. |

| SUPPORTING—The IFRS Taxonomy organisation of the IFRS financial reporting terms | |
| --- | --- |
| The IFRS Taxonomy provides **presentation** views under which the line items, axes and members have been grouped to support the human-readable **viewing** and **navigation** of the IFRS Taxonomy. | The IFRS Taxonomy has specific **presentation** elements:<br><br>• **headings**; and<br><br>• **presentation groups**.<br><br>These elements are not used when tagging financial statements. These headings and presentation groups also have **labels**. |