

November 2014

Interim Release

IFRS Taxonomy™ 2014

IFRS 15 Revenue from Contracts with Customers

IASB®

 IFRS®

Interim Release

IFRS Taxonomy 2014—IFRS 15 *Revenue from
Contracts with Customers*

Interim Release IFRS Taxonomy 2014—IFRS 15 *Revenue from Contracts with Customers* is published 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.

International Financial Reporting Standards (including International Accounting Standards and SIC and IFRIC Interpretations), Exposure Drafts and other IASB and/or IFRS Foundation publications are copyright of the IFRS Foundation.

Copyright © 2014 IFRS Foundation®

All rights reserved.

No part of this publication may be translated, reprinted, reproduced or used in any form either in whole or in part or by any electronic, mechanical or other means, now known or hereafter invented, including photocopying and recording, or in any information storage and retrieval system, without prior permission in writing from the IFRS Foundation.

The approved text of International Financial Reporting Standards and other IASB publications is that published by the IASB in the English language. Copies may be obtained from the IFRS Foundation. Please address publications and copyright matters to:

IFRS Foundation Publications Department
1st Floor, 30 Cannon Street, London EC4M 6XH, United Kingdom
Tel: +44 (0)20 7332 2730 Fax: +44 (0)20 7332 2749
Email: publications@ifrs.org Web: www.ifrs.org



The IFRS Foundation logo/the IASB logo/the IFRS for SMEs logo/‘Hexagon Device’, ‘IFRS Foundation’, ‘IFRS Taxonomy’, ‘eIFRS’, ‘IASB’, ‘IFRS for SMEs’, ‘IAS’, ‘IASs’, ‘IFRIC’, ‘IFRS’, ‘IFRSs’, ‘SIC’, ‘International Accounting Standards’ and ‘International Financial Reporting Standards’ are Trade Marks of the IFRS Foundation.

The IFRS Foundation is a not-for-profit corporation under the General Corporation Law of the State of Delaware, USA and operates in England and Wales as an overseas company (Company number: FC023235) with its principal office as above.

CONTENTS

	<i>page</i>
INTRODUCTION	4
Overview of the amendments	4
Introduction	4
Documentation labels	5
XBRL properties	5
Reading this update	5
Taxonomy version	5
Effective date	5
PRESENTATION OF INFORMATION ABOUT REVENUE FROM CONTRACTS WITH CUSTOMERS	6
New presentation group and table text blocks	6
Description	6
Details	6
New line items	6
Description	6
Details	7
DISCLOSURE OF INFORMATION ABOUT REVENUE FROM CONTRACTS WITH CUSTOMERS	7
Introduction	7
Disaggregation of revenue from contracts with customers	8
Description—new table	8
Details	8
Example	10
Sample view	11
Performance obligations	11
Description—new table	11
Details	12
Transaction price allocated to remaining performance obligations	13
Description—new table	13
Details	13
Assets recognised from costs to obtain or fulfil contracts with customers	14
Description—new table	14
Details	15
Other disclosures about revenue from contracts with customers	15
Description	15
Details	16

Introduction

Overview of the amendments

Introduction

- 1 This Interim Release incorporates the amendments to the IFRS Taxonomy as a result of IFRS 15 *Revenue from Contracts with Customers*, issued in May 2014.
- 2 IFRS 15 includes a cohesive set of disclosure requirements that would result in an entity providing users of financial statements with comprehensive information about the nature, amount, timing and uncertainty of revenue and cash flows arising from the entity's contracts with customers. Specifically, IFRS 15 requires an entity to provide information about:
 - (a) revenue recognised from contracts with customers, including the disaggregation of revenue into appropriate categories;
 - (b) contract balances, including the opening and closing balances of receivables, contract assets and contract liabilities;
 - (c) performance obligations, including when the entity typically satisfies its performance obligations and the transaction price that is allocated to the remaining performance obligations in a contract;
 - (d) significant judgements, and changes in judgements, made in applying the requirements to those contracts; and
 - (e) assets recognised from the costs to obtain or fulfil a contract with a customer.

- 3 The changes to the IFRS Taxonomy are:

IFRS 15	Overview of change to the IFRS Taxonomy
Presentation of information about revenue from contracts with customers (paragraphs 105-109)	Addition of a new IFRS Taxonomy presentation group.
	Addition of new line items, including table text blocks.
Disclosure of information about revenue from contracts with customers (paragraphs 110-129)	Addition of new line items.
	Addition of four new tables, including new axes, members and line items.

- 4 This Interim Release package also contains amendments and updates resulting from the empirical analysis of IFRS financial statements of entities engaged in transport and pharmaceutical activities, detailed in a separate Interim Release document: IFRS Taxonomy 2014—*Common Practice (transport and pharmaceuticals)*.

Documentation labels

- 5 The IFRS Taxonomy 2014 introduced documentation labels (also called definitions) for the items in the IFRS Taxonomy. These documentation labels are designed to provide additional transparency and clarity to users of the IFRS Taxonomy.
- 6 Documentation labels have not been included within this document, but are available as an additional (but not mandatory) linkbase. They are also available as a separate Microsoft Excel® spreadsheet included within the IFRS Taxonomy files.

XBRL properties

- 7 This document does not provide the full list of XBRL properties for the line items and members listed. If you require further information on the XBRL properties applied to an element or table, please see the IFRS Taxonomy files and associated documentation.

Reading this update

- 8 For more information on the terminology and diagrams used in this document please refer to the *Guide to Understanding the IFRS® Taxonomy Update* which is available on our website. A summary reference sheet can also be downloaded.

Taxonomy version

- 9 The IFRS Taxonomy files for this release are based on those from the Interim Release 1 to the IFRS Taxonomy 2014, published on 15 May 2014. The Interim Release 1 included the amendments related to IFRS 14 *Regulatory Deferral Accounts*.

Effective date

- 10 The effective date for IFRS 15 is 1 January 2017, which has been indicated in the references of related IFRS Taxonomy elements. Earlier application of the Standard, and therefore use of the IFRS Taxonomy elements, is permitted.
- 11 IFRS 15 supersedes IAS 11 *Construction Contracts*, IAS 18 *Revenue*, IFRIC 13 *Customer Loyalty Programmes*, IFRIC 15 *Agreements for the Construction of Real Estate*, IFRIC 18 *Transfers of Assets from Customers* and SIC-31 *Revenue—Barter Transactions Involving Advertising Services*. The IFRS Taxonomy elements related to these superseded Standards, if any, will be deprecated when IFRS 15 becomes effective.

Presentation of information about revenue from contracts with customers

New presentation group and table text blocks

Description

- 12 IFRS 15 has resulted in new elements being added to the IFRS Taxonomy. The Standard does not specify whether an entity is required to present any of these elements as separate line items in the primary financial statements. Consequently, it was decided to create a new presentation group for all IFRS 15 elements. This will also enable users of the IFRS Taxonomy to easily find all required elements.
- 13 Within this new presentation group, four new tables have been created. The tables are described in detail in the later sections of this document. Each of those tables has an associated table text block element.

Details

Presentation group

Presentation group label	Presentation group number
Notes – Revenue from contracts with customers	[831150]

New table text blocks within this presentation group

Element label	ET	ER	Reference
Disclosure of disaggregation of revenue from contacts with customers	TB	D	IFRS 15.114
Disclosure of performance obligations	TB	D	IFRS 15.119
Disclosure of transaction price allocated to remaining performance obligations	TB	D	IFRS 15.120(b)(i)
Disclosure of assets recognised from costs to obtain or fulfil contacts with customers	TB	D	IFRS 15.128(a)

New line items

Description

- 14 Paragraph 105 of IFRS 15 states that “an entity shall present the contract in the statement of financial position as a contract asset or a contract liability, depending on the relationship between the entity’s performance and the customer’s payment. An entity shall present any unconditional rights to consideration separately as a receivable.”

15 Consequently, the following elements have been created:

Details

Line items

Element label	ET	ER	Reference
Contract assets	M	D	IFRS 15.105, D IFRS 15.116(a)
Non-current contract assets	M	D	IFRS 15.105
Current contract assets	M	D	IFRS 15.105
Contract liabilities	M	D	IFRS 15.105, D IFRS 15.116(a)
Non-current contract liabilities	M	D	IFRS 15.105
Current contract liabilities	M	D	IFRS 15.105
Receivables from contracts with customers	M	D	IFRS 15.105, D IFRS 15.116(a)
Non-current receivables from contracts with customers	M	D	IFRS 15.105
Current receivables from contracts with customers	M	D	IFRS 15.105

Disclosure of information about revenue from contracts with customers

Introduction

16 Paragraphs 110 to 129 of IFRS 15 detail the disclosures that an entity needs to provide in relation to its revenue from contracts with customers.

17 This has resulted in the following changes to the IFRS Taxonomy:

Change	Overview of change
Disaggregation of revenue from contracts with customers	New table
Performance obligations	New table
Transaction price allocated to remaining performance obligations	New table
Assets recognised from costs to obtain or fulfil contracts with customers	New table
Other disclosures about revenue from contracts with customers	New line items and member

Disaggregation of revenue from contracts with customers

Description—new table

- 18 Paragraph 114 of IFRS 15 states that “an entity shall disaggregate revenue recognised from contracts with customers into categories that depict how the nature, amount, timing and uncertainty of revenue and cash flows are affected by economic factors”. The categories are not prescribed by the Standard, but paragraph B89 of the Application Guidance gives examples of such categories.
- 19 In addition, paragraph 115 of the Standard requires sufficient information to be disclosed to enable users of financial statements to understand the relationship between disaggregated revenue and information disclosed for reportable segments.
- 20 Consequently, a new table has been created within the Taxonomy, as follows:
- (a) the existing IFRS Taxonomy axes ‘Products and services’ and ‘Geographical areas’ have been used to enable the disaggregation of revenue from contracts with customers by types of products and services and by geographical areas, respectively;
 - (b) new IFRS Taxonomy axes ‘Markets of customers’, ‘Types of customers’, ‘Types of contracts’, ‘Contract duration’, ‘Timing of transfer of goods or services’, ‘Sales channels’ have been introduced to enable the disaggregation of revenue from contracts with customers by markets of customers, by types of customers, by types of contracts, by contract duration, by timing of transfer of goods or services and by sales channels, respectively;
 - (c) an existing IFRS Taxonomy axis ‘Segments’ has been used to enable the disclosure of the relationship between disaggregated revenue from contracts with customers and reportable segments; and
 - (d) a new line item has been added for the required disclosure.

Details

Line items

Line items for disclosure of disaggregation of revenue from contracts with customers	ET	ER	Reference
Revenue from contracts with customers	M	D	IFRS 15.113(a), D IFRS 15.114

Axes and members

- 21 The following shows the axes and members used in the table.

Components of Products and services	ER	Reference
<i>Products and services (A) [existing item]</i>	D E	IFRS 8.32, IFRS 15.B89(a)
<i>Products and services (DM) [existing item]</i>	D E	IFRS 8.32, IFRS 15.B89(a)
Components of Geographical areas	ER	Reference
<i>Geographical areas (A) [existing item]</i>	D E	IFRS 8.33, IFRS 15.B89(b)
<i>Geographical areas (DM) [existing item]</i>	D E	IFRS 8.33, IFRS 15.B89(b)
Components of Markets of customers	ER	Reference
Markets of customers (A)	E	IFRS 15.B89(c)
Markets of customers (DM)	E	IFRS 15.B89(c)
Components of Types of customers	ER	Reference
Types of customers (A)	E	IFRS 15.B89(c)
Types of customers (DM)	E	IFRS 15.B89(c)
Government customers (M)	E	IFRS 15.B89(c)
Non-government customers (M)	E	IFRS 15.B89(c)
Components of Types of contracts	ER	Reference
Types of contracts (A)	E	IFRS 15.B89(d)
Types of contracts (DM)	E	IFRS 15.B89(d)
Fixed-price contracts (M)	E	IFRS 15.B89(d)
Time-and-materials contracts (M)	E	IFRS 15.B89(d)
Components of Contract duration	ER	Reference
Contract duration (A)	E	IFRS 15.B89(e)
Contract duration (DM)	E	IFRS 15.B89(e)
Short-term contracts (M)	E	IFRS 15.B89(e)
Long-term contracts (M)	E	IFRS 15.B89(e)

Components of Timing of transfer of goods or services	ER	Reference
Timing of transfer of goods or services (A)	E	IFRS 15.B89(f)
Timing of transfer of goods or services (DM)	E	IFRS 15.B89(f)
Goods or services transferred at point in time (M)	E	IFRS 15.B89(f)
Goods or services transferred over time (M)	E	IFRS 15.B89(f)

Components of Sales channels	ER	Reference
Sales channels (A)	E	IFRS 15.B89(g)
Sales channels (DM)	E	IFRS 15.B89(g)
Goods sold directly to consumers (M)	E	IFRS 15.B89(g)
Goods sold through intermediaries (M)	E	IFRS 15.B89(g)

Components of Segments	ER	Reference
<i>Segments (A) [existing item]</i>	D D D	IFRS 8.23, IAS 36.130(d)(ii), IFRS 15.115
<i>Segments (DM) [existing item]</i>	D D D	IFRS 8.28, IAS 36.130(d)(ii), IFRS 15.115
<i>Reportable segments (M) [existing item]</i>	D D	IFRS 8.23, IFRS 15.115
<i>All other segments (M) [existing item]</i>	D D	IFRS 8.16, IFRS 15.115

Example

- 22 Example 41—Disaggregation of revenue—quantitative disclosure accompanying IFRS 15 presents the following geographical and reportable segment disaggregation for revenue from contracts with customers.

Segment	Consumer products CU ^(a)	Transport CU	Energy CU	Total CU
Primary geographical markets				
North America	990	2,250	5,250	8,490
Europe	300	750	1,000	2,050
Asia	700	260	-	960
TOTAL	1,990	3,260	6,250	11,500

(a) In this document, monetary amounts are denominated in 'currency units (CU)'.

Sample view

23 The above geographical and reportable segment information would be tagged using the following line item, axes and members.

Line items for disclosure of disaggregation of revenue from contracts with customers		SEGMENTS (A)			
		Consumer Products (ESM)	Transport (ESM)	Energy (ESM)	Segments (DM)
Revenue from contracts with customers	GEOGRAPHICAL AREAS (A)				
	North America (ESM)	990	2,250	5,250	8,490
	Europe (ESM)	300	750	1,000	2,050
	Asia (ESM)	700	260	-	960
	Geographical areas (DM)	1,990	3,260	6,250	11,500

Performance obligations

Description—new table

24 Paragraph 119 of IFRS 15 describes the information that an entity shall disclose in relation to its performance obligations in contracts with customers.

- 25 In addition, paragraphs 124 to 125 of the Standard provide additional disclosure requirements for performance obligations satisfied over time and at a point in time.
- 26 Consequently, a new table has been created within the Taxonomy, as follows:
- (a) a new IFRS Taxonomy axis 'Performance obligations' has been introduced to enable separate disclosure for various performance obligations; and
 - (b) new line items have been added for the required disclosures.

Details

Line items

Line items for disclosure of performance obligations	ET	ER	Reference
Description of when entity typically satisfies performance obligations	T	D	IFRS 15.119(a)
Description of significant payment terms in contracts with customers	T	D	IFRS 15.119(b)
Description of nature of goods or services that entity has promised to transfer	T	D	IFRS 15.119(c)
Description of performance obligations to arrange for another party to transfer goods or services	T	D	IFRS 15.119(c)
Description of obligations for returns, refunds and other similar obligations	T	D	IFRS 15.119(d)
Description of types of warranties and related obligations	T	D	IFRS 15.119(e)
Description of methods used to recognise revenue from contracts with customers	T	D	IFRS 15.124(a)
Explanation of why methods used to recognise revenue provide faithful depiction of transfer of goods or services	T	D	IFRS 15.124(b)
Description of significant judgements made in evaluating when customer obtains control of promised goods or services	T	D	IFRS 15.125

Axes and members

- 27 The following shows the axis and members used in the table.

Components of Performance obligations	ER	Reference
Performance obligations (A)	D	IFRS 15.119
Performance obligations (DM)	D	IFRS 15.119
Performance obligations satisfied over time (M)	D	IFRS 15.124
Performance obligations satisfied at point in time (M)	D	IFRS 15.125

Transaction price allocated to remaining performance obligations

Description—new table

- 28 Paragraph 120 of IFRS 15 requires an entity to disclose an explanation of when the entity expects to recognise as revenue the amount of the transaction price allocated to the remaining performance obligations. That disclosure might be made using qualitative information (please refer to paragraph 36 of this document) or on a “quantitative basis using the time bands that would be most appropriate for the duration of the remaining performance obligations”.
- 29 Consequently, a new table has been created within the Taxonomy, as follows:
- (a) an existing IFRS Taxonomy axis ‘Maturity’ has been used to enable the quantitative disclosure using various time bands; and
 - (b) a new line item has been added for the required disclosure.

Details

Line items

Line items for disclosure of transaction price allocated to remaining performance obligations

	ET	ER	Reference
Transaction price allocated to remaining performance obligations	M	D	IFRS 15.120(a)

Axes and members

- 30 The following shows the axis and member used in the table.

Components of Maturity	ER	Reference
<i>Maturity (A) [existing item]</i>	D	IAS 1.61,
	D	IAS 17.31(b),
	D	IAS 17.35(a),
	D	IAS 17.47(a),
	D	IAS 17.56(a),
	E	IFRS 7.B11,
	D	IFRS 7.42E(e),
	D	IFRS 7.23B(a),
	D	IFRS 15.120(b)(i)
<i>Aggregated time bands (DM) [existing item]</i>	D	IAS 1.61,
	D	IAS 17.31(b),
	D	IAS 17.35(a),
	D	IAS 17.47(a),
	D	IAS 17.56(a),
	E	IFRS 7.B11,
	E	IFRS 7.B35,
	D	IFRS 7.23B(a),
	D	IFRS 15.120(b)(i)

- 31 Please note that the IFRS Taxonomy contains a number of members representing specific time bands, for example 'Not later than three months' or 'Later than one year and not later than five years'. These members are available for use with the 'Maturity' axis.

Assets recognised from costs to obtain or fulfil contracts with customers

Description—new table

- 32 Paragraph 128(a) of IFRS 15 requires an entity to disclose the closing balance of assets recognised from the costs incurred to obtain or fulfil a contract with a customer. That disclosure shall be provided by main category of asset, such as costs to obtain contracts with customers, pre-contract costs or setup costs.
- 33 Consequently, a new table has been created within the Taxonomy, as follows:
- (a) a new IFRS Taxonomy axis 'Categories of assets recognised from costs to obtain or fulfil contracts with customers' has been introduced to enable separate disclosure by various categories of assets; and
 - (b) a new line item has been added for the required disclosure.

Details

Line items

Line items for disclosure of assets recognised from costs to obtain or fulfil contracts with customers	ET	ER	Reference
Assets recognised from costs to obtain or fulfil contracts with customers	M	D	IFRS 15.128(a)

Axes and members

- 34 The following shows the axis and members used in the table.

Components of Categories of assets recognised from costs to obtain or fulfil contracts with customers	ER	Reference
Categories of assets recognised from costs to obtain or fulfil contracts with customers (A)	D	IFRS 15.128(a)
Categories of assets recognised from costs to obtain or fulfil contracts with customers (DM)	D	IFRS 15.128(a)
Costs to obtain contracts with customers (M)	E	IFRS 15.128(a)
Pre-contract costs (M)	E	IFRS 15.128(a)
Setup costs (M)	E	IFRS 15.128(a)

Other disclosures about revenue from contracts with customers

Description

- 35 In addition to the new IFRS Taxonomy tables described in the preceding sections, other information required by IFRS 15 has been modelled in the IFRS Taxonomy as stand-alone line items.
- 36 Paragraph 113 of the Standard requires revenue and impairment losses in contracts with customers to be disclosed, while paragraphs 116 to 118 state that an entity shall provide information about contract balances, including an explanation of the significant changes in those balances. Paragraphs 120 to 122 require disclosures about the transaction price allocated to the remaining performance obligations.
- 37 Paragraphs 123 to 126 define the information that needs to be disclosed in relation to the significant judgements made in applying the Standard, including the changes in those judgements.
- 38 Paragraphs 127 to 128 require description of information related to the assets recognised from the costs to obtain or fulfil a contract with a customer, which

includes significant judgements made in determining the amounts as well as the amount of amortisation and impairment losses.

- 39 For entities that elected to use one of the practical expedients allowed when applying IFRS 15, paragraph 129 requires disclosure of that fact. In addition, Appendix C to the Standard specifies what information shall be disclosed by entities that begin to apply the Standard.

Details

Line items—contracts with customers

Element label	ET	ER	Reference
Revenue from contracts with customers	M	D	IFRS 15.113(a), D IFRS 15.114
Impairment loss on receivables or contract assets arising from contracts with customers	M	D	IFRS 15.113(b)

Line items—contract balances

Element label	ET	ER	Reference
Revenue that was included in contract liability balance at beginning of period	M	D	IFRS 15.116(b)
Revenue from performance obligations satisfied or partially satisfied in previous periods	M	D	IFRS 15.116(c)
Explanation of how timing of satisfaction of performance obligations relates to typical timing of payment	T	D	IFRS 15.117
Explanation of effect that timing of satisfaction of performance obligations and typical timing of payment have on contract assets and contract liabilities	TB	D	IFRS 15.117
Explanation of significant changes in contract assets and contract liabilities	TB	D	IFRS 15.118
Increase through business combinations, contract assets	M	E	IFRS 15.118(a)
Increase (decrease) through cumulative catch-up adjustments to revenue, contract assets	M	E	IFRS 15.118(b)
Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in measure of progress, contract assets	M	E	IFRS 15.118(b)

continued...

...continued

Element label	ET	ER	Reference
Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in estimate of transaction price, contract assets	M	E	IFRS 15.118(b)
Increase (decrease) through cumulative catch-up adjustments to revenue arising from contract modification, contract assets	M	E	IFRS 15.118(b)
Decrease through impairment, contract assets	M	E	IFRS 15.118(c)
Decrease through right to consideration becoming unconditional, contract assets	M	E	IFRS 15.118(d)
Increase through business combinations, contract liabilities	M	E	IFRS 15.118(a)
Increase (decrease) through cumulative catch-up adjustments to revenue, contract liabilities	M	E	IFRS 15.118(b)
Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in measure of progress, contract liabilities	M	E	IFRS 15.118(b)
Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in estimate of transaction price, contract liabilities	M	E	IFRS 15.118(b)
Increase (decrease) through cumulative catch-up adjustments to revenue arising from contract modification, contract liabilities	M	E	IFRS 15.118(b)
Decrease through performance obligation being satisfied, contract liabilities	M	E	IFRS 15.118(e)

Line items—transaction price allocated to the remaining performance obligations

Element label	ET	ER	Reference
Transaction price allocated to remaining performance obligations	M	D	IFRS 15.120(a)
Explanation of when entity expects to recognise transaction price allocated to remaining performance obligations as revenue ^(a)	T	D	IFRS 15.120(b)(ii)
Explanation of whether practical expedient is applied for disclosure of transaction price allocated to remaining performance obligations	T	D	IFRS 15.122
Explanation of whether any consideration from contracts with customers is not included in disclosure of transaction price allocated to remaining performance obligations	T	D	IFRS 15.122

(a) In addition to this qualitative disclosure, the IFRS Taxonomy also includes a quantitative disclosure, described in paragraphs 28–31 of this document.

Line items—significant judgements in application of IFRS 15

Element label	ET	ER	Reference
Description of judgements, and changes in judgements, that significantly affect determination of amount and timing of revenue from contracts with customers	T	D	IFRS 15.123
Disclosure of information about methods, inputs and assumptions used for determining transaction price	TB	D	IFRS 15.126(a)
Disclosure of information about methods, inputs and assumptions used for assessing whether estimate of variable consideration is constrained	TB	D	IFRS 15.126(b)
Disclosure of information about methods, inputs and assumptions used for allocating transaction price	TB	D	IFRS 15.126(c)
Disclosure of information about methods, inputs and assumptions used for measuring obligations for returns, refunds and other similar obligations	TB	D	IFRS 15.126(d)

Line items—assets recognised from the costs to obtain or fulfil a contract with a customer

Element label	ET	ER	Reference
Description of judgements made in determining amount of costs to obtain or fulfil contracts with customers	T	D	IFRS 15.127(a)
Description of method used to determine amortisation of assets recognised from costs to obtain or fulfil contracts with customers	T	D	IFRS 15.127(b)
Amortisation, assets recognised from costs incurred to obtain or fulfil contracts with customers	M	D	IFRS 15.128(b)
Impairment loss, assets recognised from costs incurred to obtain or fulfil contracts with customers	M	D	IFRS 15.128(b)

Line items—practical expedients

Element label	ET	ER	Reference
Statement that practical expedient about existence of significant financing component has been used	T	D	IFRS 15.129
Statement that practical expedient about incremental costs of obtaining contract has been used	T	D	IFRS 15.129

Line items and member—effective date and transition

Element label	ET	ER	Reference
Description of practical expedients used when applying IFRS 15 retrospectively	T	D	IFRS 15.C6(a)
Qualitative assessment of estimated effect of practical expedients used when applying IFRS 15 retrospectively	T	D	IFRS 15.C6(b)
Increase (decrease) due to application of IFRS 15 (M) ^(a)		D	IFRS 15.C8(a)

continued...

...continued

Element label	ET	ER	Reference
Explanation of reasons for significant changes in financial statement line items due to application of IFRS 15	T	D	IFRS 15.C8(b)
(a) This member has been placed in the presentation group [901000] Axis – Retrospective application and retrospective restatement.			