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Interim Release

IFRS[®] Taxonomy 2014

IFRS 14 Regulatory Deferral Accounts

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 IFRS[®]

Interim Release

IFRS Taxonomy 2014—IFRS 14 *Regulatory
Deferral Accounts*

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Introduction

Overview of the amendments

Introduction

- 1 This Interim Release incorporates the amendments to the IFRS Taxonomy 2014 as a result of IFRS 14 *Regulatory Deferral Accounts*, issued in January 2014. The scope of IFRS 14 is limited to first-time adopters that recognised regulatory deferral account balances in their financial statements in accordance with their previous GAAP. IFRS 14 requires:
- (a) entities to present regulatory deferral account balances as separate line items in the statement of financial position and to present movements in those account balances as separate line items in the statement of profit or loss and other comprehensive income; and
 - (b) specific disclosures to identify the nature of, and risks associated with, the rate regulation that has resulted in the recognition of regulatory deferral account balances.
- 2 The changes to the IFRS Taxonomy are:

IFRS 14	Overview of change
Presentation of regulatory deferral accounts	<p>Addition of a new IFRS Taxonomy presentation group.</p> <p>Addition of new text blocks.</p> <p>Addition of new line items for the primary financial statements.</p>
Disclosures to identify the nature of, and risks associated with, the rate regulation as well as disclosures relating to the effect of rate regulation on the entity's financial position, financial performance and cash flows	<p>Addition of two new tables.</p> <p>Addition of axes, members and new line items.</p>

Documentation labels

- 3 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.

- 4 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 with the IFRS Taxonomy files.

XBRL properties

- 5 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.

Taxonomy version

- 6 The IFRS Taxonomy files for this release are based on those from the IFRS Taxonomy 2014.

Document overview

Purpose of this section

- 7 The purpose of this section is to describe how this document has been put together and what some of the component parts mean.

Disclaimer

- 8 The IFRS Taxonomy data model for some disclosures uses a dimensional or multiple axis structure. A number of dimensions or properties are defined which can be applied to provide the context for a reported figure. Such data models are visualised using a table within this document. It does not imply that entities need to structure such disclosures in a tabular format in their financial statements unless specifically required by IFRSs. Line items and dimensions can be applied to any disclosure format used by an entity.
- 9 The examples given do not provide any interpretation on the correct use of combinations of line items, axes and members from an accounting or financial reporting perspective. They are illustrative only.

Document formatting

- 10 The information on the updates to the IFRS Taxonomy has been presented in a standard format and you will find all or most of the following items within each update section.

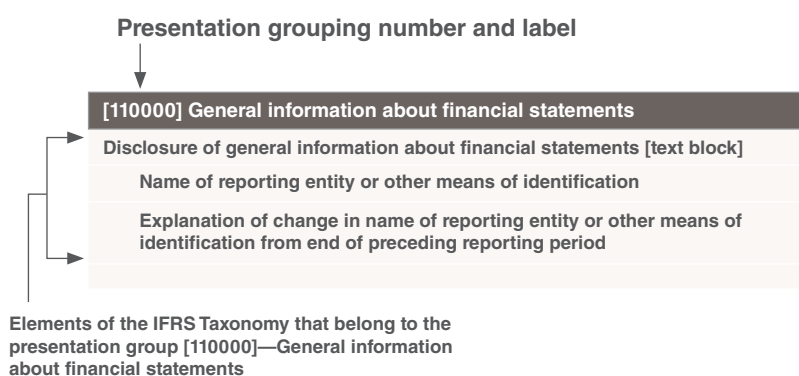
Document item	Description
Description	A description of why the change or amendment has been made and how it has been implemented into the IFRS Taxonomy.
Details	A complete list of the IFRS Taxonomy updates relevant to this section and example. Full XBRL properties can be found in the IFRS Taxonomy files and associated documentation.
	Indents are used to show where an element is a disaggregated component of another element.
Example	A simplified view of how the changes are implemented into the IFRS Taxonomy.
Notes	Any further information, notes or disclaimers are covered within this item.

IFRS Taxonomy presentation groups

Description

- 11 The IFRS Taxonomy contains a large number of elements. A presentation hierarchy is available as supporting material to facilitate the ease of viewing and navigation by users of the IFRS Taxonomy.
- 12 Within this hierarchy, all components of the IFRS Taxonomy have been grouped in two ways—organised either by IFRSs or according to financial statements. Within the IFRS Taxonomy, presentation groups are allocated a label and a six-digit code to assist with presentation order and referring to groups.

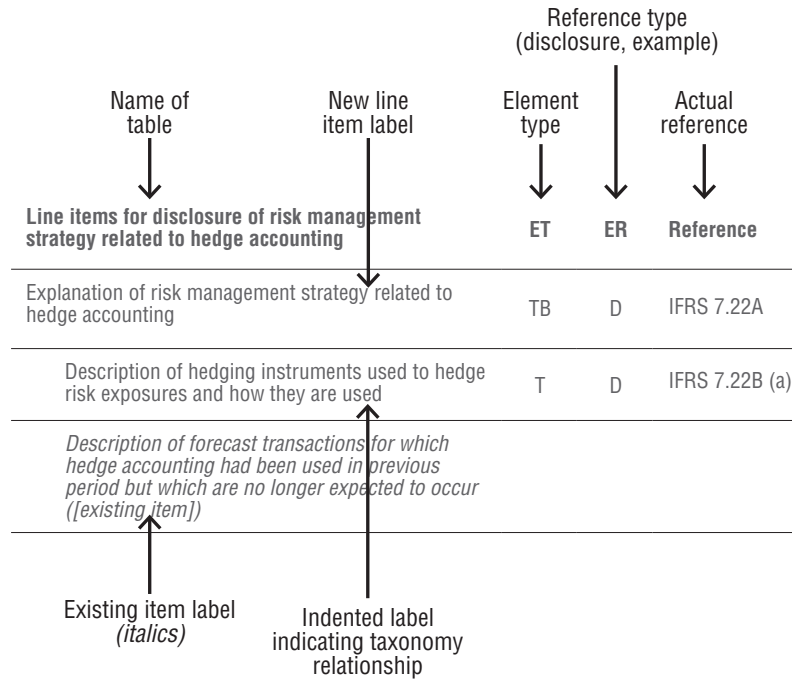
Example



Key to tables

- 13 The following provides a description and key to the components within the standard lists and diagrams in this document.

Line items

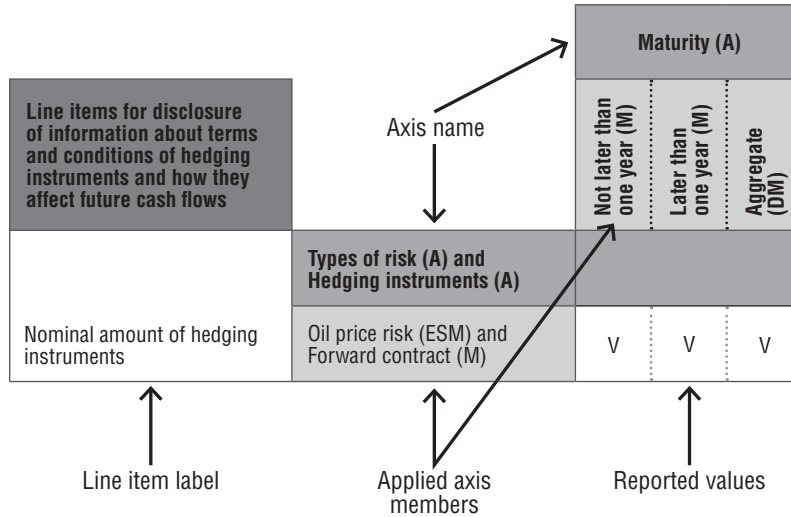


Please note: the diagram above includes sample data to show how to interpret tables within this document.

Key

Element Types (ET)		Element References (ER)	
Notation	Definition	Notation	Definition
M	Monetary	D	Disclosure
T	Text	CP	Common Practice
TB	Text block	E	Example
DEC	Decimal		
PER	Percentage		
PS	Per share		
NA	Not applicable		
ES	Entity specific		

Example



Please note: the diagram above includes sample data to show how to interpret the diagrams.

Key

Axis and Members	
Notation	Definition
A	Axis
M	Member
DM	Default Member
ESM	Entity specific member

Reported Value Types	
Notation	Definition
T	Text
V(t)	Value (total)
VBP	Value at beginning of period
VEP	Value at end of period
NA	Not applicable

Presentation of regulatory deferral accounts

New presentation group and text blocks

Description

- 14 The scope of IFRS 14 is limited to first-time adopters that recognise regulatory deferral account balances in their financial statements in accordance with their previous GAAP.
- 15 The Standard resulted in new elements being added to the IFRS Taxonomy. The IFRS Taxonomy team considered adding some of these new elements to existing presentation groups, but decided that creation of a new presentation group for all IFRS 14 elements is preferable. Taking into account the specific applicability of IFRS 14, the separation will enable users of the Standard to easily find all required elements and at the same time will not confuse other entities.
- 16 Within this new presentation group, new text blocks have been added.

Details

Presentation group

Presentation group label	Presentation group number
Regulatory deferral accounts	[824500]

New text blocks within this presentation group

- 17 Within the IFRS Taxonomy, all tables have an associated text block item. Text blocks may also be used for disclosures in which formatted text content (including HTML formatting) may be used. The following are the additional text blocks added to the IFRS Taxonomy as a result of IFRS 14.

Element label	ET	ER	Reference
Disclosure of regulatory deferral accounts [text block]	TB	D	IFRS 14 Presentation, IFRS 14 Disclosure
Disclosure of information about activities subject to rate regulation [text block]	TB	D	IFRS 14 Explanation of activities subject to rate regulation
Disclosure of information about amounts recognised in relation to regulatory deferral account balances [text block]	TB	D	IFRS 14 Explanation of recognised amounts

Statement of Financial Position

Description—new line items

- 18 Paragraphs 20, 21, 24 and 25 of IFRS 14 specify the new line items to be presented for regulatory deferral account balances within the statement of financial position. To reflect these requirements, new line items have been added to the newly created IFRS Taxonomy presentation group under a taxonomy heading ‘Statement of financial position’.
- 19 Because paragraph 21 of the Standard states that an entity ‘shall not classify the totals of regulatory deferral account balances as current or non-current’, there are no separate line items for current/non-current breakdown.

Details

Line items

Element label	ET	ER	Reference
Assets and regulatory deferral account debit balances	M	D	IFRS 14.21
Regulatory deferral account debit balances and related deferred tax asset	M	D	IFRS 14.24, IFRS 14.B11(a)
Regulatory deferral account debit balances	M	D	IFRS 14.20(a), IFRS 14.33(a), IFRS 14.35
Regulatory deferral account debit balances directly related to disposal group	M	D	IFRS 14.25
Other regulatory deferral account debit balances	M	E	IFRS 14.IE5
Deferred tax asset associated with regulatory deferral account balances	M	D	IFRS 14.24, IFRS 14.B11(b)
Equity, liabilities and regulatory deferral account credit balances	M	D	IFRS 14.21

continued...

...continued

Element label	ET	ER	Reference
Regulatory deferral account credit balances and related deferred tax liability	M	D	IFRS 14.24, IFRS 14.B11(a)
Regulatory deferral account credit balances	M	D	IFRS 14.20(b), IFRS 14.33(a), IFRS 14.35
Regulatory deferral account credit balances directly related to disposal group	M	D	IFRS 14.25
Other regulatory deferral account credit balances	M	E	IFRS 14.IE5
Deferred tax liability associated with regulatory deferral account balances	M	D	IFRS 14.24, IFRS 14.B11(b)

Statement of Profit or Loss and Other Comprehensive Income

Description—new line items

- 20 Paragraphs 22, 23, 24 and 25 of IFRS 14 specify the new line items to be presented in the statement of profit or loss and other comprehensive income relating to regulatory deferral accounts. To reflect these requirements, new line items have been added to the newly created IFRS Taxonomy presentation group under a taxonomy heading 'Statement of profit or loss and other comprehensive income'.

Details

Line items

Element label	ET	ER	Reference
Profit (loss), including net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax	M	D	IFRS 14.23
Profit (loss), including net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax, attributable to owners of parent	M	E	IFRS 14.IE1
Profit (loss), including net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax, attributable to non-controlling interests	M	E	IFRS 14.IE1
Net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax	M	D	IFRS 14.24, IFRS 14.B12(a)
Net movement in regulatory deferral account balances related to profit or loss	M	D	IFRS 14.23, IFRS 14.35
Net movement in regulatory deferral account balances related to profit or loss directly associated with discontinued operation	M	D	IFRS 14.25
Net movement in other regulatory deferral account balances related to profit or loss	M	CP	IFRS 14.IE5
Net movement in deferred tax arising from regulatory deferral account balances related to profit or loss	M	D	IFRS 14.24, IFRS 14.B12(b)

continued...

...continued

Element label	ET	ER	Reference
Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will not be reclassified to profit or loss	M	D	IFRS 14.22(a), IFRS 14.35
Other comprehensive income, before tax, net movement in regulatory deferral account balances related to items that will not be reclassified to profit or loss	M	D	IFRS 14.22(a)
Income tax relating to net movement in regulatory deferral account balances related to items that will not be reclassified to profit or loss	M	D	IFRS 14.22(a)
Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	M	D	IFRS 14.22(b), IFRS 14.35
Gains (losses) on net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss, net of tax	M	D	IFRS 14.22(b)
Reclassification adjustments on net movement in regulatory deferral account balances, net of tax	M	D	IFRS 14.22(b)
Other comprehensive income, before tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	M	D	IFRS 14.22(b)
Gains (losses) on net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss, before tax	M	D	IFRS 14.22(b)
Reclassification adjustments on net movement in regulatory deferral account balances, before tax	M	D	IFRS 14.22(b)
Income tax relating to net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	M	D	IFRS 14.22(b)

Earnings per share

Description—new line items

- 21 Paragraph 26 of IFRS 14 requires an entity to present additional basic and diluted earnings per share, which are calculated excluding the movements in regulatory deferral account balances. To reflect this, new line items have been added to the newly created IFRS Taxonomy presentation group under a taxonomy heading 'Earnings per share'.

Details

Line items

Element label	ET	ER	Reference
Basic earnings (loss) per share, including net movement in regulatory deferral account balances and net movement in related deferred tax	PS	D	IFRS 14.26
Diluted earnings (loss) per share, including net movement in regulatory deferral account balances and net movement in related deferred tax	PS	D	IFRS 14.26
Basic and diluted earnings (loss) per share, including net movement in regulatory deferral account balances and net movement in related deferred tax	PS	D	IFRS 14.26
Basic earnings (loss) per share from continuing operations, including net movement in regulatory deferral account balances and net movement in related deferred tax	PS	D	IFRS 14.26
Diluted earnings (loss) per share from continuing operations, including net movement in regulatory deferral account balances and net movement in related deferred tax	PS	D	IFRS 14.26

continued...

...continued

Element label	ET	ER	Reference
Basic and diluted earnings (loss) per share from continuing operations, including net movement in regulatory deferral account balances and net movement in related deferred tax	PS	D	IFRS 14.26
Basic earnings (loss) per share from discontinued operations, including net movement in regulatory deferral account balances and net movement in related deferred tax	PS	D	IFRS 14.26
Diluted earnings (loss) per share from discontinued operations, including net movement in regulatory deferral account balances and net movement in related deferred tax	PS	D	IFRS 14.26
Basic and diluted earnings (loss) per share from discontinued operations, including net movement in regulatory deferral account balances and net movement in related deferred tax	PS	D	IFRS 14.26

Disclosure of detailed information about rate regulation and regulatory deferral account balances

Introduction

22 Paragraphs 30 to 36 of IFRS 14 detail the disclosures that an entity needs to provide in relation to its rate-regulated activities and regulatory deferral accounts.

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

Change	Overview of change
Disclosure of information about activities subject to rate regulation	New table
Disclosure of information about amounts recognised in relation to regulatory deferral account balances	New table
Other disclosures about rate regulation	New line items

Disclosure of information about activities subject to rate regulation

Description—new table

24 Paragraphs 30 and 31 of IFRS 14 specify disclosure requirements that relate to the explanation of activities subject to rate regulation. This has been modelled in the IFRS Taxonomy using a table as follows:

- (a) a new IFRS Taxonomy axis ‘Types of rate-regulated activities’ has been introduced to allow entities to provide the disclosures by types of rate-regulated activity, as required by the Standard;
- (b) a new IFRS Taxonomy axis ‘Classes of regulatory deferral account balances’ has been introduced to allow entities to provide the disclosures by classes of regulatory deferral accounts, as required by the Standard; and
- (c) new line items have been added for the required disclosures.

Details

Line items

Element label	ET	ER	Reference
Description of nature and extent of rate-regulated activity	T	D	IFRS 14.30(a)
Description of nature of regulatory rate-setting process	T	D	IFRS 14.30(a)
Description of identity of rate regulator(s)	T	D	IFRS 14.30(b)
Statement that rate regulator is related party	T	D	IFRS 14.30(b)
Explanation of how rate regulator is related	T	D	IFRS 14.30(b)
Description of how future recovery or reversal of regulatory deferral account balances is affected by risks and uncertainty	T	D	IFRS 14.30(c)
Description of cross-reference to disclosures about activities subject to rate regulation	T	D	IFRS 14.31

Axes and members

- 25 The following list shows the members for the ‘Types of rate-regulated activities’ axis.

Components of Types of rate-regulated activities	ER	Reference
Types of rate-regulated activities (A)	D	IFRS 14.30, IFRS 14.33
Rate-regulated activities (DM)	D	IFRS 14.30, IFRS 14.33
Electricity distribution (M)	E	IFRS 14.IE2
Gas distribution (M)	E	IFRS 14.IE2
Entity specific members (ESM)	NA	NA

- 26 The default member is used for the total, ie all types of rate-regulated activities.
- 27 The following list shows the members for the ‘Classes of regulatory deferral account balances’ axis.

Components of Classes of regulatory deferral account balances	ER	Reference
Classes of regulatory deferral account balances (A)	D	IFRS 14.30(c), IFRS 14.33
Classes of regulatory deferral account balances (DM)	D	IFRS 14.30(c), IFRS 14.33
Taxation-related regulatory deferral account balances (M)	D	IFRS 14.34
Entity specific members (ESM)	NA	NA

28 The default member is used for the total, ie all classes of regulatory deferral account balances.

29 Most types of cost or income that are commonly presented in the statement of profit or loss and other comprehensive income have been modelled in the IFRS Taxonomy as line items. These line items cannot be used with this axis as members—entities need to create their own extension members. Paragraph 34 of the Standard specifies one member for this axis, which has been introduced to the IFRS Taxonomy (taxation-related regulatory deferral account balances).

Example

30 Please refer to the disclaimer within the document overview when using this example.

Line items for disclosure of information about activities subject to rate regulation	Classes of regulatory deferral account balances (A)	Types of rate-regulated activities (A)	
		Water distribution (ESM)	Gas distribution (M)
Description of identity of rate regulator(s)		T	T
Description of how future recovery or reversal of regulatory deferral account balances is affected by risks and uncertainty	Decommissioning costs (ESM)	T	T

31 For example, if an entity disclosed the following:

‘Our water distribution activities are regulated by ‘TBN’.’

This would be tagged with:

Line item 'Description of identity of rate regulator(s)' with value of 'TBN', used with the entity-specific member 'Water distribution' on the 'Types of rate-regulated activities' axis.

- 32 Please note that, in the example visualised in paragraph 35 above, for the description of the identity of the rate regulator, no member on the 'Classes of regulatory deferral account balances' axis has been specified. It was assumed in the example that this disclosure relates to all classes of regulatory deferral account balances (the default member).

Disclosure of information about amounts recognised in relation to regulatory deferral account balances

Description—new table

- 33 Paragraphs 33 and 36 of IFRS 14 specify disclosure requirements that relate to the explanation of amounts recognised in relation to regulatory deferral account balances. This has been modelled in the IFRS Taxonomy using a table as follows:
- (a) a new IFRS Taxonomy axis 'Types of rate-regulated activities' has been introduced to allow entities to provide the disclosures by types of rate-regulated activity, as required by the Standard;
 - (b) a new IFRS Taxonomy axis 'Classes of regulatory deferral account balances' has been introduced to allow entities to provide the disclosures by classes of regulatory deferral accounts, as required by the Standard;
 - (c) a new IFRS Taxonomy axis 'Regulatory deferral account balances' has been introduced to allow entities to provide the disclosures separately for regulatory deferral account balances that are classified as disposal groups and regulatory deferral account balances that are not classified as disposal groups;
 - (d) an existing IFRS Taxonomy axis 'Range' has been used to allow entities to specify a range, for example, for discount rates, rates of return and recovery or reversal periods. No changes have been made to the members available within this axis as they all may be applicable; and
 - (e) new line items have been added for the required disclosures.
- 34 Please note that there may be circumstances under which an entity may want to use additional axes available in the IFRS Taxonomy to represent its specific disclosure, such as for example the 'Maturity' axis. It is assumed that these axes may be used, however this might depend on the specific rules of the filing system under which the entity reports.

Details*Line items—reconciliations of regulatory deferral account balances*

Element label	ET	ER	Reference
Increase (decrease) in regulatory deferral account debit balances	M	D	IFRS 14.33(a)
Increase (decrease) through balances recognised in current period in statement of financial position, regulatory deferral account debit balances	M	E	IFRS 14.33(a)(i)
Decrease through balances recovered in current period, regulatory deferral account debit balances	M	E	IFRS 14.33(a)(ii)
Increase (decrease) through other changes, regulatory deferral account debit balances	M	E	IFRS 14.33(a)(iii)
Decrease through impairments, regulatory deferral account debit balances	M	E	IFRS 14.33(a)(iii)
Increase through items acquired in business combination, regulatory deferral account debit balances	M	E	IFRS 14.33(a)(iii)
Decrease through disposals, regulatory deferral account debit balances	M	E	IFRS 14.33(a)(iii)
Increase (decrease) through changes in foreign exchange rates, regulatory deferral account debit balances	M	E	IFRS 14.33(a)(iii)
Increase (decrease) through changes in discount rates, regulatory deferral account debit balances	M	E	IFRS 14.33(a)(iii)
Increase (decrease) through transfers to disposal groups, regulatory deferral account debit balances	M	E	IFRS 14.IE5

continued...

...continued

Element label	ET	ER	Reference
Increase (decrease) in regulatory deferral account credit balances	M	D	IFRS 14.33(a)
Increase (decrease) through balances recognised in current period in statement of financial position, regulatory deferral account credit balances	M	E	IFRS 14.33(a)(i)
Decrease through balances reversed in current period, regulatory deferral account credit balances	M	E	IFRS 14.33(a)(ii)
Increase (decrease) through other changes, regulatory deferral account credit balances	M	E	IFRS 14.33(a)(iii)
Increase through items assumed in business combination, regulatory deferral account credit balances	M	E	IFRS 14.33(a)(iii)
Decrease through disposals, regulatory deferral account credit balances	M	E	IFRS 14.33(a)(iii)
Increase (decrease) through changes in foreign exchange rates, regulatory deferral account credit balances	M	E	IFRS 14.33(a)(iii)
Increase (decrease) through changes in discount rates, regulatory deferral account credit balances	M	E	IFRS 14.33(a)(iii)
Increase (decrease) through transfers to disposal groups, regulatory deferral account credit balances	M	E	IFRS 14.IE5

Line items—rates

Element label	ET	ER	Reference
Rate of return used to reflect time value of money, regulatory deferral account balances	PER	D	IFRS 14.33(b)
Discount rate used to reflect time value of money, regulatory deferral account balances	PER	D	IFRS 14.33(b)

Line items—recovery and reversal of regulatory deferral account balances

Element label	ET	ER	Reference
Remaining recovery period of regulatory deferral account debit balances	DEC	D	IFRS 14.33(c)
Remaining reversal period of regulatory deferral account credit balances	DEC	D	IFRS 14.33(c)
Statement that regulatory deferral account balance is no longer fully recoverable or reversible	T	D	IFRS 14.36
Description of reason why regulatory deferral account balance is no longer fully recoverable or reversible	T	D	IFRS 14.36
Amount by which regulatory deferral account debit balance has been reduced because it is no longer fully recoverable	M	D	IFRS 14.36
Amount by which regulatory deferral account credit balance has been reduced because it is no longer fully reversible	M	D	IFRS 14.36

Axes and members

- 35 The axes 'Types of rate-regulated activities' and 'Classes of regulatory deferral account balances' are used as described in paragraphs 30–34 of this document.
- 36 The following shows the members for the 'Regulatory deferral account balances' axis.

Components of Regulatory deferral account balances	ER	Reference
Regulatory deferral account balances (A)	D	IFRS 14.B22
Regulatory deferral account balances (DM)	D	IFRS 14.B22
Regulatory deferral account balances not classified as disposal groups (M)	D	IFRS 14.B22
Regulatory deferral account balances classified as disposal groups (M)	D	IFRS 14.B22

- 37 The default member is used for the total, ie all regulatory deferral account balances.

Example

		Types of rate-regulated activities (A)		
		Electricity distribution (M)		
		RDAB* (A)		
		NDG** (M)		
		Classes of RDAB* (A)		
		Construction costs (ESM)	Storm damage (ESM)	Other regulatory balances (ESM)
Increase (decrease) through balances recognised in current period in statement of financial position, regulatory deferral account debit balances		5,440		2,320
Decrease through balances recovered in current period, regulatory deferral account debit balances		80	12,060	950
Increase (decrease) through transfers to disposal groups, regulatory deferral account debit balances			(9,800)	
Regulatory deferral account debit balances		24,080	42,550	7,640
Remaining recovery period of regulatory deferral account debit balances			4	
	Range (A)			
Remaining recovery period of regulatory deferral account debit balances	Bottom of range (M)	4		4
Remaining recovery period of regulatory deferral account debit balances	Top of range (M)	10		10

* RDAB—Regulatory deferral account balances

** NDG—Regulatory deferral account balances not classified as disposal groups

Other disclosures about rate regulation

Description—new line items

- 38 Paragraphs 32 and 34 of IFRS 14, as well as the Application Guidance to this Standard, require additional disclosures that resulted in new line items being added to the IFRS Taxonomy.

Details

Line items

Element label	ET	ER	Reference
Description of basis on which regulatory deferral account balances are recognised and derecognised, and how they are measured initially and subsequently	T	D	IFRS 14.32
Description of impact of rate regulation on current and deferred tax	T	D	IFRS 14.34
Increase (decrease) in current tax expense (income) due to rate regulation	M	D	IFRS 14.34
Increase (decrease) in deferred tax expense (income) due to rate regulation	M	D	IFRS 14.34
Net movement in regulatory deferral account balances related to profit or loss, attributable to non-controlling interests	M	D	IFRS 14.B25
Portion of gains (losses) recognised when control of subsidiary is lost, attributable to derecognising regulatory deferral account balances in former subsidiary	M	D	IFRS 14.B28