Terms and Conditions of Use—IFRS Taxonomy Materials

The Foundation’s objective is to develop, in the public interest, a single set of high quality, understandable, enforceable and globally accepted financial reporting standards based upon clearly articulated principles. As part of that aim the Foundation wishes to encourage and facilitate the adoption of IFRS Standards by jurisdictions and to provide users of the IFRS Standards and IFRS Taxonomy (“Users”, “IFRS Standards”, “IFRS Taxonomy” respectively) with the rights they require to use the IFRS Standards and/or the IFRS Taxonomy as part of their day to day activities whilst protecting their integrity and reputation. You, therefore, agree to the following Terms of Use as a condition of using the Taxonomy whether electronically or in printed form.

In accordance with these Terms of Use You may use materials which comprise the IFRS Taxonomy and/or the software associated with the IFRS Taxonomy (“Materials”).

All other parts of our website are governed by website terms & conditions (“Website Terms”)

Definitions:

Addition(s): a change, addition, or deletion made without any direct edit of any files forming part of the Materials. This may be via the addition of references, overriding files (or other Format appropriate mechanisms) to the Materials.

Amendments: a change, addition or deletion made by directly editing (rather than overriding or referencing) any of the files forming part of the Materials.

Extension Taxonomies: a taxonomy acting as an Addition to the IFRS Taxonomy. This taxonomy does not make Amendments to the IFRS Taxonomy but may include additional taxonomy items and customizations of the taxonomy relationships.

Filing System Owner: the individual, company or organisation including regulators responsible for the running and/or development of an electronic filing or other electronic data receiving system

Format: XBRL or any other reasonable format.

Instance: Any Format document, filing or system (such as a database) created following the rules and definitions provided by the IFRS Taxonomy

Materials: IFRS Taxonomy materials including all files and their content, modules, versions and translations thereof and all updates thereto in any Format.

Namespace: a namespace provides a way to identify taxonomy items as part of a named group. In order to identify items as part of that group they may have a prefix. In the IFRS Taxonomy the namespace prefix identifies the IFRS Foundation as the standard setter source for an element and also specifies whether the element is from the IFRS Standards or from IFRS for SME’s. The namespace prefix is the first part of a taxonomy element name before the ‘:’ character.

You: a person who views and/or uses the Materials. You and Your shall be construed accordingly.

1. By accessing the Materials hosted on this website or otherwise provided to You, You agree to:
   a) the terms and conditions set out on this page (“Terms of Use”), and
   b) the Website Terms (to the extent that they are applicable to Your use of the Materials. Your attention is explicitly drawn to clauses 2, 3, 14, 15 and 16 of the Website Terms).

   If You do not wish to agree to a) and b) above, please cease to access this website and/or cease to use the Materials immediately.

2. Please contact us at taxonomy@ifrs.org if You wish to do something that is not explicitly permitted in clause 3 or to seek permission for any other kind of use where the Foundation states that its prior written permission must be obtained. Where it is stated in these Terms of Use that You need to contact the Foundation for permission, the Foundation is not under any obligation to grant permission and enter into a licence agreement. Furthermore where permission is granted, the Foundation reserves the right to charge a fee.

3. Save as set out in clause 2, the Foundation grants to You a non-exclusive, non-transferable licence to use the Materials for the purposes and activities specified in this clause 3 subject to the restrictions in these Terms of Use. All rights not granted hereunder are explicitly retained by the Foundation.
You can:

a) view the Materials;
b) use the Materials ‘as is’
c) distribute the Materials—in full—again only for personal or professional use, including publicly, if:
   i. You expressly refer to the Foundation as owner of the Materials and use its full name International Financial Reporting Standards Foundation (‘The Foundation’); and
   ii. You link Your website to the relevant page of the Foundation’s website and include a prominent statement on Your website or include a term in Your own terms of use that any use that Your Users may make of the Materials is subject to the Foundation’s:
      1. Terms of Use and Website Terms (please see clauses 8.2 – 8.6 of the Website Terms with regard to linking); and
      2. The copyright notice and disclaimer set out in clause 10 below;
d) use the Materials to create Instances in a Format;
e) use the Materials to create taxonomies and other classifications in a Format;
f) make (an) Addition(s) to the Materials only in so far as is necessary to create and support Extension Taxonomies. and/or,
g) store, and back up the Materials including the conversion of the Materials into print from electronic format and vice versa;

4. Where You are a Filing System Owner You also agree

a. that in order to use the Materials effectively, You should refer to the content of the IFRS Regulator’s Guide (“Guide”) as updated from time to time at the link here.
b. You shall use or make available the most recent annual edition or editions of the Materials, as is reasonably practicable in Your particular circumstances.

5. You must not make use of the Materials or any part of the Materials, or the website that hosts them by any means, whether electronic, mechanical or otherwise, either currently known or yet to be invented, except as permitted under these Terms of Use and in particular You shall not do any of the following things, save as provided in clause 3:

a. assign, sub-license, sell, distribute or otherwise use any Materials in any form or by any means other than permitted in these Terms of Use or without prior written permission from the Foundation;
b. interfere in any way with any Materials and in particular make any Amendments to the Materials without the prior written permission of the Foundation;
c. shall not rebrand the Materials and shall provide a full attribution in Your works to the Foundation. In particular, You agree and acknowledge that where the Materials are associated with a Namespace and prefix applied by and specific to the Foundation, You undertake not to use the Materials and their supporting links and documentations in such a way that they cease to be associated with the applicable Namespace and prefix;
d. translate into another language (but for clarity this does not mean other Formats or programming languages);
e. use the Materials or part of the Materials for commercial purposes;
f. use the Materials for any purpose contrary to any law or regulation or any regulatory code, guidance or request (whether mandatory or otherwise) applicable to You and/or Your business;
g. do anything which may damage the reputation of the Foundation, the IFRS Standards, the International Accounting Standards Board (‘IASB’) and/or the Materials;
h. You shall not do or omit to do or authorise any third party to do or omit to do any act which:
i. would or might invalidate or be inconsistent with any intellectual property rights of the Foundation, and/or its licensors; or

ii. would be in breach of or otherwise inconsistent with the moral rights of the authors of any of the Materials.

6. IFRS Taxonomy contains proprietary intellectual property of XBRL International and the IFRS Foundation. As such these Terms of Use are intended to be construed in conjunction with the XBRL International Intellectual Property Policy. Where a conflict arises between these Terms of Use and the XBRL International Intellectual Property Policy, the latter shall prevail but only in respect of Your use of any Intellectual Property Rights solely owned by XBRL International and not otherwise. At all other times, the Terms of Use shall prevail. XBRL International reserves all rights in relation to any content in respect of which it owns Intellectual Property Rights and the content may only be used in accordance with XBRL International Intellectual Property Policy.

a. Except for such rights expressly granted to You herein, no licence, right, title or interest in or to the Taxonomy or any other intellectual property of the Foundation is granted to you or any other person or entity, either express or implied or otherwise.

b. You acknowledge that all title, ownership rights, and any and all intellectual property rights in and to the Taxonomy (and any and all elements, identifiers, copies, new versions, and any other manifestations thereof, in tangible or intangible form) shall remain with the Foundation and/or XBRL International.

7. In the event of any conflict between these Terms of Use and the Website Terms, these Terms of Use shall be deemed to apply.

8. The Foundation may change or add to the content of these Terms of Use, the Website Terms and/or the Guide from time to time. It is Your sole responsibility to check back regularly for any changes.

9. Miscellaneous

Disclaimer: To the extent permitted by applicable law, the IASB and the IFRS Foundation (Foundation) expressly disclaim all liability howsoever arising from the Materials or any translation thereof whether in contract, tort or otherwise to any person in respect of any claims or losses of any nature including direct, indirect, incidental or consequential loss, punitive damages, penalties or costs.

Materials are provided ‘as is’.

Information contained in the Materials does not constitute advice and should not be substituted for the services of an appropriately qualified professional.

The content may be withdrawn or unavailable at any time. For further details of this disclaimer see the Website Terms

Copyright © IFRS Foundation
All rights reserved. Reproduction and use rights are strictly limited. Please contact the Foundation for further details and/or licence requests at licences@ifrs.org.

Copies of IASB publications may be obtained from the Foundation’s Publications Department. Please address publication and copyright matters to publications@ifrs.org or visit our webshop at http://shop.ifrs.org.

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

Further details of the Trade Marks, including details of countries where the Trade Marks are registered or applied for, are available from the Licensor on request.

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.