

## IFRS Foundation trade mark guidelines

This document sets out the registered trademarks of the IFRS Foundation and how they should be used by third parties when referring to the IFRS Foundation, the International Accounting Standards Board and the work of both bodies.

Please note that no right is conferred on any third party to use the IFRS Foundation's trade marks and/or logos to promote any business, product or service. Such use is strictly prohibited without a licence from the IFRS Foundation. If you wish to find out more about our licensing process please contact the IFRS Foundation at [licences@ifrs.org](mailto:licences@ifrs.org).

### Trade Marks

These guidelines refer to the following marks:

IFRS<sup>®</sup>

IASB<sup>®</sup>

IFRIC<sup>®</sup>

IFRS for SMEs<sup>®</sup>

IAS<sup>®</sup>

SIC<sup>®</sup>

### General Guidelines

#### IFRS

'IFRS' should be used as an adjective, and the first time it appears in a document, the registered trade mark symbol should be used:

IFRS<sup>®</sup> Standards

**NB:** The Standards should only be referred to as IFRS Standards and NOT IFRS or IFRSs. No <sup>®</sup> symbol is required when mentioning a specific standard like IFRS 9, IFRS 16 etc.

#### IASB

When referring to the Board, it should be written 'International Accounting Standards Board (the Board)' in the first instance and for the rest of the document, simply as 'the Board'.

In other instances, 'IASB' should be used as an adjective, and the first time it appears in a document, the registered trade mark symbol must be used:

E.g. IASB<sup>®</sup> guidance, IASB<sup>®</sup> paper, IASB<sup>®</sup> member, IASB<sup>®</sup> publication, IASB<sup>®</sup> staff etc.

Exception: For the avoidance of confusion, IASB may be used as a noun if other Boards are mentioned in the same piece of text.

### IFRS for SMEs

This may be referred to as 'the *IFRS for SMEs* Standard' and if required and for ease of use, may be referred to as 'the SMEs Standard' thereafter.

The first time the *IFRS for SMEs* Standard appears in a document, the registered trademark symbol should be used:

The *IFRS for SMEs*® Standard

The full term 'International Financial Reporting Standard for Small and Medium-sized Entities' should not be used.

E.g. 'The Board has issued an update to the *IFRS for SMEs* Standard' and not 'The Board has issued an update to the *IFRS for SMEs*'.

### IFRIC

Interpretations should be referred to as IFRIC Interpretations.

The first time IFRIC Interpretations appears in a document, the registered trade mark symbol must be used:

IFRIC® Interpretations

**NB:** The committee is known as the IFRS Interpretations Committee and the interpretations are known as IFRIC Interpretations

### IAS & SIC

These will be referred to as:

IAS Standards and NOT IAS or IASs

SIC Interpretations

The first time these marks are used in any materials, the registered trade mark symbol must be used:

IAS® Standards

SIC® Interpretations