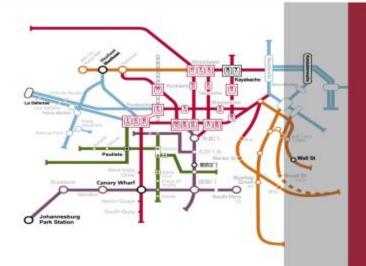
October 2014

#### Agenda Paper 3

#### International Financial Reporting Standards



# IFRS Taxonomy -Regulator's guide

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The views expressed in this presentation are those of the presenter, not necessarily those of the IASB or IFRS Foundation.



#### Introduction

- Part of a planned set of documents aiming to help users of the IFRS Taxonomy including:
  - Preparer's guide and implementation guides
  - IFRS Taxonomy technical guide (heavily based on existing ITG)
  - Information for investors
  - Future staff work on extensions
- Providing adoption guidance and recommendations for regulatory bodies and other organisations planning electronic filing systems
- Aimed to provide information to those with less technical experience of XBRL and taxonomies

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#### **Reviewing this version**

- First draft version of the document.
- Is intended to sit with other documents such as a technical guide and an introductory document/snapshot.
- Looking for overall feedback especially on:
  - Information a regulator would want to know is there anything we have missed?
  - Recommendations for use and guidelines
  - Types of IFRS Taxonomy use



## **Proposed alternative content/additions**

- This document continues to recommend both extension of the IFRS Taxonomy and developing a taxonomy along side the IFRS Taxonomy
  - May be more cases where parallel taxonomies should be recommended rather than extensions.
  - More discussion on modular taxonomies and version control
- Some filing project requirements may not require all features of XBRL or be suitable for XBRL.
  - Additional content for use of the IFRS Taxonomy in these

cases



#### Next steps

- Update document after internal and ITCG review
- Consult with existing IFRS Taxonomy regulators and users
- Develop other related documentation and guidance



### Thank you



