



International Financial Reporting Standards



IFRS Taxonomy - Regulator's guide

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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

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

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

Thank you

