

## International Financial Reporting Standards

# Regulator's guide to using the IFRS Taxonomy

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

# ITCG feedback received

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- Level of technical detail – comments indicating that the document might need to be more technical but also less technical
- More high level information on adoption process and benefits of adoption
- Structural comments
- Language and other corrections

# Actions taken

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- Restructuring of some areas of the document
- Addition of sections:
  - Additional introduction to the document
  - Update and release
  - Entity specific extensions
- More high-level information on adoption and benefits covered in the Tokyo workshop and it is intended to be added to an adoption/snapshot document

# Current status

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- Published 2 June 2015
- Released along side **first IFRS Taxonomy regulators workshop** held in Tokyo
- Introduction speech from Takatsugu Ochi and press announcement here:  
<http://www.ifrs.org/Alerts/PressRelease/Pages/IFRS-Foundation-develops-electronic-filing-guide-for-regulators.aspx>

# Next steps

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- Considered a **living document** – updates will be made as we get feedback from regulators and others
- Any **further feedback and comments from ITCG members are welcome** and will be considered
- Additional documentation we're working on:
  - A paper on the handling of entity specific extensions
  - A higher level adoption/snapshot document

# Thank you

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