

# International Financial Reporting Standards

## Implementation of Taxonomy Packages 1.0

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



# Aims of this agenda topic

- We are proposing to **implement Taxonomy Packages 1.0** (TP 1.0) for the annual IFRS Taxonomy 2016
  - subject to TP 1.0 being at Recommendation stage by 21<sup>st</sup> of March 2016
- We think that implementing TP 1.0 **will help users** of the IFRS Taxonomy:
  - to understand better the content of a specific taxonomy release (what is included);
  - with automated identification of entry points by software tools;
  - by allowing software tools to build their repositories in a more consistent way based on information provided within the TP 1.0 specification.

# Attributes to review

- We are proposing to implement the following TP 1.0 attributes:

Attribute name	Value
Taxonomy package identifier	<a href="http://xbrl.ifrs.org/taxonomy/2016-MM-DD/">http://xbrl.ifrs.org/taxonomy/2016-MM-DD/</a>
Taxonomy package name	The annual IFRS Taxonomy 2016
Taxonomy package description	The annual IFRS Taxonomy 2016 is the XBRL (eXtensible Business Reporting Language) representation of the International Financial Reporting Standards (IFRS), including International Accounting Standards (IAS), Interpretations, and the IFRS for SMEs (Small and Medium-sized Entities), as issued by the IASB.
Taxonomy package version	Final
Taxonomy package license	<a href="http://go.ifrs.org/IFRSTterms/">http://go.ifrs.org/IFRSTterms/</a>



# Attributes to review (continued)

Attribute name	Value
Taxonomy package publisher	IFRS Foundation
Taxonomy package publisher URL	<a href="http://www.ifrs.org/">http://www.ifrs.org/</a>
Taxonomy package publishing date	2016-MM-DD
Entry point name*	Full IFRS and Management Commentary Entry Point including documentation labels.
Entry point description*	This is the Entry Point for viewing the taxonomy for full IFRS reporting with management commentary including documentation labels.
Entry point Document*	<a href="http://xbrl.ifrs.org/taxonomy/2016-MM-DD/full_ifrs_mc_doc_entry_point_2016-MM-DD.xsd">http://xbrl.ifrs.org/taxonomy/2016-MM-DD/full_ifrs_mc_doc_entry_point_2016-MM-DD.xsd</a>

\* - *example only*

# Questions

- Do you agree with our proposal to make use of the TP 1.0 specification?
- Do you agree with the proposed content?
  - If not, what changes would you make and why?

# Thank you

