

Taxonomy content Implementation notes

Władek Krawiec—IT Project Manager

Bartek Czajka—Senior Technical Manager

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Aims of this session

- We would like your views about:
 - our proposals for the content of implementation notes to add to the IFRS Taxonomy; and
 - the taxonomy technical syntax.
- The possibility of expanding the scope of the implementation notes at a later date.

Implementation notes Content

- The content of the implementation notes **need not be fixed** and **may be enhanced at any point in time**
- For initial application, we selected the following categories:
 - **Note**—includes any additional explanation
 - **Positive value**—describes when the value should be positive
 - **Negative value**—describes when the value should be negative

- We aim to initially include implementation notes only for:
 - the use of the axis ‘continuing and discontinued operations’—as discussed in Agenda Paper 4.
 - specific explanations on the use of elements described in *IFRS Taxonomy Update* documents

- We aim to initially include implementation notes only for:
 - **elements that lack a balance attribute** – to indicate whether they should be reported with positive values only or whether the label needs to be read to determine the value
 - elements created for **reconciliations in IFRS 17 *Insurance Contracts***

Implementation notes Technical syntax

Proposal—use of XBRL reference linkbase

- We are proposing to use the **XBRL reference linkbase** specification for implementation notes because:
 - Implementation notes can be made available at an element level
 - the format is pre-determined; and
 - it uses an existing specification readily understandable by XBRL software

Detailed proposal

- We plan to create custom implementation notes using an XBRL reference element.
- We currently plan to use a string datatype, however other datatypes will be considered in the future (such as: date, QName, boolean datatype).
- An example is provided on the next slide.

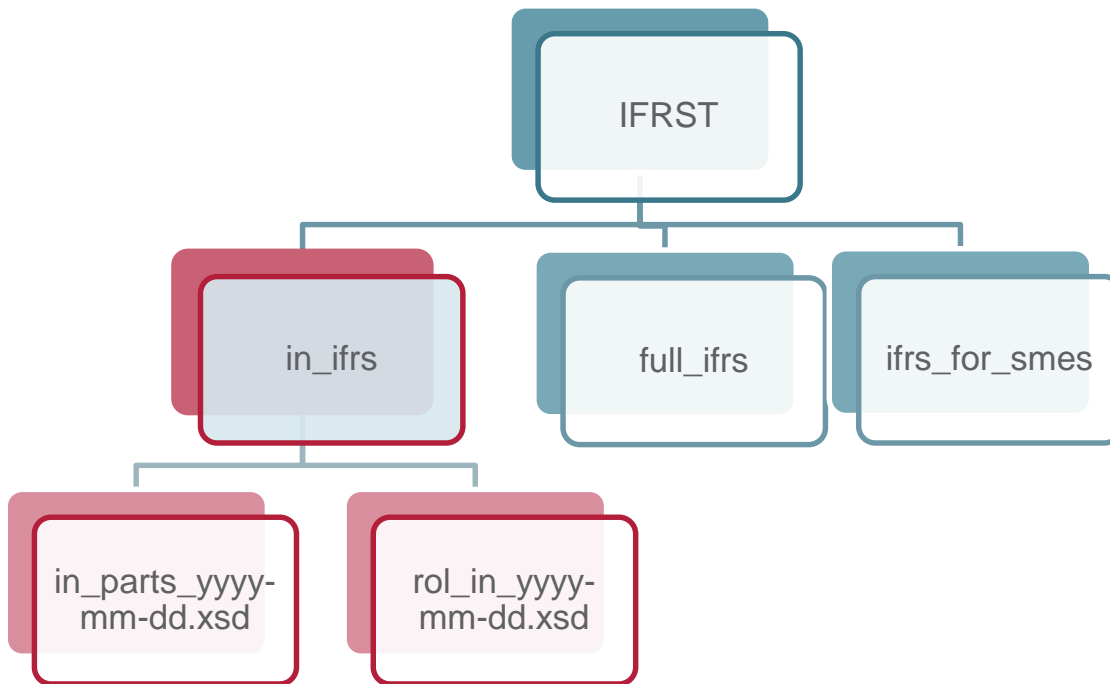
Detailed proposal—example

An implementation note for the 'ContinuingAndDiscontinuedOperationsAxis'

Reference	role	value	system id (all)
R Reference Link			
http://www.xbrl.org/2003/role/link			
Reference	disclosureRef		ref_ifrs_5_2017-03-09.xml
ref:Name		IFRS	
ref:Number		5	
ref:IssueDate		2017-01-01	
ref:Section		Presentation and disclosure	
ref:URI		http://eifrs.ifrs.org/eifrs/XBRL?type=IFRS&num...	
ref:URIDate		2017-03-09	
Reference	taxonomyImplementationNote (*)		in_full_ifrs_yyyy-mm-dd.xml
ifrs-in-part:Note		The element 'Aggregate continuing and discontinued operations [member]' need not be used when an entity does not report discontinued operations	

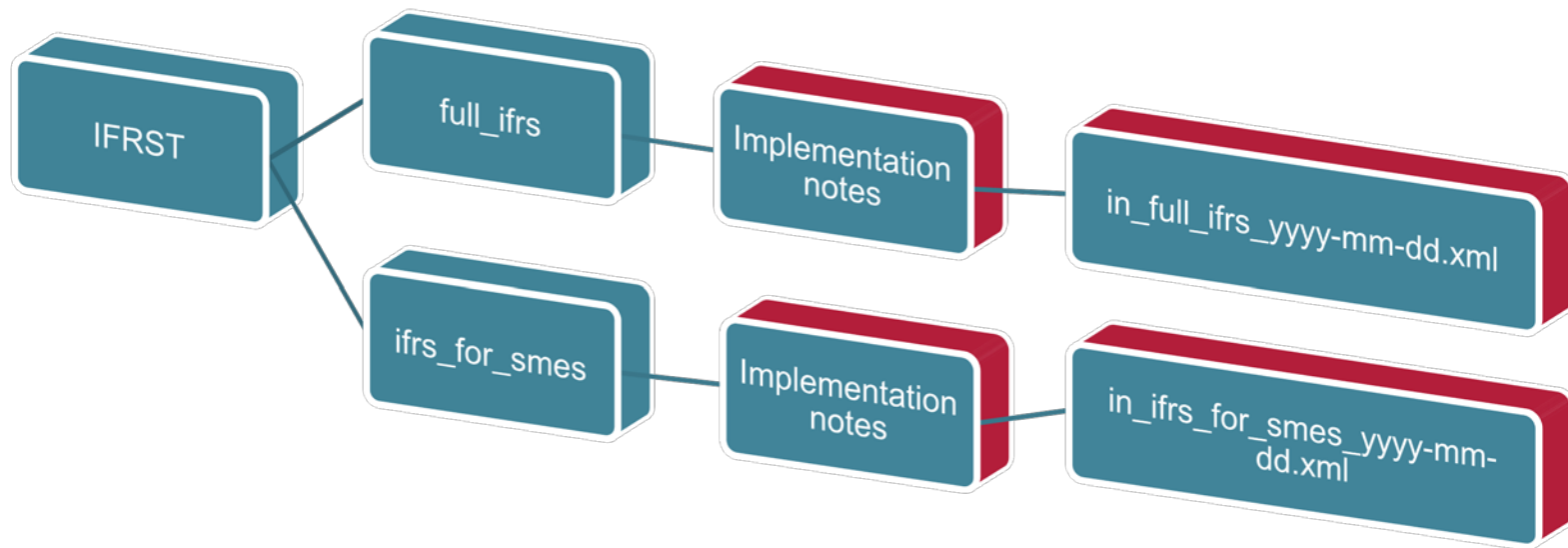
Detailed proposal—declaration

- The declaration of such implementation notes will be in the IFRS Taxonomy Schema and placed in a separate folder.



Detailed proposal – location

- Implementation notes within the main folders:



- Advantages
 - Semi-modular—ability to use implementation notes only applicable to the “full_ifrs” or “ifrs_for_smes” taxonomy
- Please note:
 - the location is not consistent with our current approach where reference linkbases are organised by IFRS Standards; however
 - we think that this should not matter because the implementation notes are not linked to a specific IFRS Standard.

1. Do you **agree with proposals** for initial content of implementation notes, including the **choice of element groups** for the initial application of implementation notes?
2. Do you have **any other suggestions** regarding the further use of implementation notes within the IFRS Taxonomy?
3. Do you **agree with the technical approach** to implementation notes?

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