IFRS® Accounting

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Proposed IFRS® Taxonomy Update

IFRS® Accounting Taxonomy 2025—Update 2

IFRS 20 Regulatory Assets and Regulatory Liabilities, *Translation to a Hyperinflationary Presentation Currency* and *Amendments to IFRS 19*

Comments to be received by 14 September 2026

IFRS® Foundation

IASB/PTU/2026/2

IFRS® Accounting Taxonomy 2025

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IFRS® Accounting Taxonomy 2025—Proposed Update 2 *IFRS 20* Regulatory Assets and Regulatory Liabilities, *Translation to a Hyperinflationary Presentation Currency* and *Amendments to IFRS 19* is published by the International Accounting Standards Board (IASB) for comment only. Comments need to be received by **14 September 2026** and should be submitted by email to commentletters@ifrs.org or online at https://www.ifrs.org/projects/open-for-comment/.

All comments will be on the public record and posted on our website at www.ifrs.org unless the respondent requests confidentiality. Such requests will not normally be granted unless supported by a good reason, for example, commercial confidence. Please see our website for details on this policy and on how we use your personal data.

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Contents

Introduction

Why is the IASB proposing changes to the IFRS® Accounting Taxonomy?

IN1 The IASB is proposing changes to the IFRS Accounting Taxonomy to reflect these new IFRS Accounting Standards and amendments to IFRS Accounting Standards:

(a) IFRS 20 *Regulatory Assets and Regulatory Liabilities*, which was issued in May 2026;

(b) *Translation to a Hyperinflationary Presentation Currency*, which amended IAS 21 *The Effects of Changes in Foreign Exchange Rates* and was issued in November 2025; and

(c) *Amendments to IFRS 19* Subsidiaries without Public Accountability: Disclosures, which was issued in August 2025.

IN2 The changes proposed in this document are applied to the latest version of the IFRS Accounting Taxonomy—that is, the IFRS Accounting Taxonomy 2025. Reference to ‘2025’ in the document title reflects the base taxonomy being updated and does not indicate the year of publication of this document.

IFRS 20 *Regulatory Assets and Regulatory Liabilities*

IN3 The IASB issued IFRS 20, which replaces IFRS 14 *Regulatory Deferral Accounts*, in May 2026. IFRS 20 requires an entity subject to a regulatory agreement to provide information that faithfully represents how regulatory income and regulatory expense affect the entity’s financial performance, and how regulatory assets and regulatory liabilities affect its financial position.[1]

IN4 The IASB does not expect continuity between IFRS 20 and IFRS 14. Accordingly, the IASB proposes to add an expiry date to elements related to IFRS 14 and proposes to deprecate those elements when IFRS 20 becomes effective.

IN5 To reflect the presentation requirements in IFRS 20, the IASB proposes to add 17 monetary elements to the IFRS Accounting Taxonomy—eleven elements representing line items required to be presented in the statement of financial performance and six elements representing line items required to be presented in the statement of financial position.

IN6 To reflect the disclosure requirements in IFRS 20, the IASB proposes:

(a) to represent examples of characteristics used to aggregate or disaggregate information by introducing three new axes and 12 new member elements, and by reusing two existing axes and four existing member elements for which the accounting meaning is the same;

(b) to reflect the disclosure requirements for regulatory assets, regulatory liabilities, regulatory income and regulatory expenses by adding one note text block element and six tables; and

(c) to reflect the disclosure requirements for the relationship between an entity’s regulatory capital base and related items by adding one text block element and two extensible enumeration elements within a dimensional structure.

Translation to a Hyperinflationary Presentation Currency

IN7 The IASB issued *Translation to a Hyperinflationary Presentation Currency*, which amended IAS 21 and IFRS 19, in November 2025. This amendment changes the translation procedures for an entity whose presentation currency is that of a hyperinflationary economy and adds the resulting disclosures. The amendments apply when the entity translates to such a presentation currency:

(a) its results and financial position, and the entity’s functional currency is that of a non-hyperinflationary economy; and

(b) the results and financial position of a foreign operation whose functional currency is that of a non-hyperinflationary economy.

IN8 *Translation to a Hyperinflationary Presentation Currency* introduced amendments to IFRS 19 *Subsidiaries without Public Accountability: Disclosures* to add disclosure requirements similar to those added to IAS 21.

1 A regulatory agreement is an agreement that creates a set of enforceable rights and enforceable obligations that prescribes how a regulator determines a regulated rate (or a range for the regulated rate).

IN9 The IASB proposes to reflect the amended disclosure requirements in IAS 21 in the IFRS Accounting Taxonomy by adding a table and four elements.

Amendments to IFRS 19 Subsidiaries without Public Accountability: Disclosures

IN10 The IASB amended IFRS 19 in August 2025 to provide reduced disclosure requirements based on new and amended IFRS Accounting Standards issued between February 2021 and May 2024. To reflect the amendments to IFRS 19, the IASB proposes to remove six references from the Taxonomy.

Application of the proposed changes to the IFRS Accounting Taxonomy

IN11 The proposed new elements and proposed new documentation labels will have an effective date in the IFRS Accounting Taxonomy files that corresponds to the effective date of the requirements to which these elements and labels relate. Existing documentation labels for which a change is proposed will have an expiry date in the IFRS Accounting Taxonomy files that corresponds to the expiry date of the removed or amended requirements to which these labels relate. Elements proposed for deprecation will also be assigned an expiry date in the IFRS Accounting Taxonomy files that reflects the effective expiry date of the requirements they represent.

Reading this proposed update

IN12 This document uses taxonomy-specific terminology. For an explanation of terminology used in this proposed update, see *Reading IFRS Taxonomy Updates* and *Using the IFRS Taxonomy—A preparer's guide*.

IFRS Accounting Taxonomy files

IN13 The IFRS Accounting Taxonomy 2025 has two entry points:

(a) 'IFRS full taxonomy with elements reflecting presentation and disclosure requirements in IAS 1 *Presentation of Financial Statements*' (IAS 1 entry point); and

(b) 'IFRS full taxonomy with elements reflecting presentation and disclosure requirements in IFRS 18 *Presentation and Disclosure in Financial Statements*' (IFRS 18 entry point).

IN14 The IAS 1 entry point will be removed from the IFRS Accounting Taxonomy 2027 after the period of transition to IFRS 18. Accordingly, this Proposed IFRS Accounting Taxonomy Update includes only proposed changes to reflect general improvements to the IFRS Accounting Taxonomy 2025 that relate to the IFRS 18 entry point.

IN15 The taxonomy files for this Proposed IFRS Accounting Taxonomy Update, together with the accompanying XBRL representation are based on the transition to IFRS 18 in the IFRS Accounting Taxonomy. Under this approach, the IFRS 18 content included in the IFRS Accounting Taxonomy 2025 would become the 'ifrs-full' entry point.

Next steps

IN16 The IASB will analyse comments received on this Proposed IFRS Accounting Taxonomy Update and make necessary amendments, if any. The IASB will then approve and publish an IFRS Accounting Taxonomy Update.

Invitation to comment

IN17 The IASB invites comments on this Proposed IFRS Accounting Taxonomy Update, particularly responses to the questions asked in this section. Comments are most helpful if they:

(a) respond to the questions as stated;

(b) specify the IFRS Accounting Taxonomy item, table or group of items to which they relate;

(c) contain a clear rationale; and

(d) include any alternative the IASB should consider, if applicable.

IN18 General comments on the IFRS Accounting Taxonomy as a whole, or any aspect of it, are also welcome. However, any IFRS Accounting Taxonomy amendments resulting from such comments would be considered in future updates.

Questions for respondents

Question 1—Accurate reflection of requirements in IFRS 20
Do the proposed changes to the IFRS Accounting Taxonomy accurately reflect the requirements in IFRS 20, specifically: (a) the presentation requirements (paragraphs B2–B4 in this document); (b) the disclosure requirements for regulatory assets, regulatory liabilities, regulatory income and regulatory expense (paragraphs B5–B17); (c) the disclosure requirements for the relationship between an entity's regulatory capital base and related items (paragraph B18); and (d) the transitional disclosure (paragraphs B19–B20)? If not, please specify what changes you suggest instead and why.

Question 2—Accurate reflection of amendments arising from *Translation to a Hyperinflationary Presentation Currency*
Do the proposed changes to the IFRS Accounting Taxonomy accurately reflect the amendments arising from *Translation to a Hyperinflationary Presentation Currency* (paragraphs B23–B25)? If not, please specify what changes you suggest instead and why.

Question 3—Accurate reflection of amendments arising from *Amendments to IFRS 19* Subsidiaries without Public Accountability: Disclosures
Do the proposed changes to the IFRS Accounting Taxonomy accurately reflect the *Amendments to IFRS 19* Subsidiaries without Public Accountability: Disclosures (paragraphs B26–B27)? If not, please specify what changes you suggest instead and why.

Question 4—Appropriate use of element labels
Do the labels of new elements proposed for the IFRS Accounting Taxonomy faithfully represent the meaning of the elements proposed to reflect the new and amended disclosure requirements arising from: (a) IFRS 20 *Regulatory Assets and Regulatory Liabilities* (paragraphs B1–B21); (b) *Translation to a Hyperinflationary Presentation Currency* (paragraphs B23–B25); and (c) *Amendments to IFRS 19* Subsidiaries without Public Accountability: Disclosures (paragraphs B26–B27)? If not, please specify what changes you suggest instead and why.

Question 5—Appropriate use of documentation labels
The table in Appendix C contains proposed documentation labels for the proposed new elements in the IFRS Accounting Taxonomy. Do the proposed documentation labels correctly and clearly describe the accounting meaning of the elements proposed to reflect the new and amended disclosure requirements arising from: (a) IFRS 20 *Regulatory Assets and Regulatory Liabilities*; (b) *Translation to a Hyperinflationary Presentation Currency*; and (c) *Amendments to IFRS 19* Subsidiaries without Public Accountability: Disclosures? If not, please specify what changes you suggest instead and why.

Deadline

The IASB will consider all comments received in writing by 14 September 2026.

How to comment

Please submit your comments electronically:

Website	https://www.ifrs.org/projects/open-for-comment/
By email	commentletters@ifrs.org

Your comments will be on the public record and posted on our website unless you request confidentiality and we grant your request. We do not normally grant such requests unless they are supported by a good reason, for example, commercial confidentiality. Please see our website for details on this policy and on how we use your personal data. If you would like to request confidentiality, please contact us at commentletters@ifrs.org before submitting your letter.

This document uses standard acronyms. 'ET' refers to element type and 'ER' to element reference type. Element type 'T' refers to text, 'TB' to text block, 'M' to monetary, 'PER' to percent, 'DUR' to duration, 'B' to Boolean, and 'EE' to extensible enumeration. Element reference type 'D' refers to disclosure, 'E' to example and 'CP' to common practice. A short code appended to labels is used to refer to axes and members: '(A)' refers to an axis, '(M)' refers to a member, and '(DM)' refers to the domain member of the axis.

Proposed changes to reflect presentation and disclosure requirements in IFRS 20 *Regulatory Assets and Regulatory Liabilities*

1 IFRS 20 replaces IFRS 14 and sets out requirements for the recognition, measurement, presentation and disclosure of regulatory assets, regulatory liabilities, regulatory income and regulatory expense. In accordance with the modelling policy for organising elements into presentation groups and for the transitional disclosure requirements for comparative information (see Appendix A), the IASB proposes:

(a) to create a new presentation group '[824510] Notes - Regulatory assets and regulatory liabilities' that includes all elements related to disclosure requirements in IFRS 20.

(b) to add an expiry date to elements that reflect the requirements in IFRS 14.[2] The IASB considers that any continued use of these elements would be misleading and, accordingly, proposes to deprecate elements reflecting the requirements in IFRS 14 once IFRS 20 becomes effective.

2 Table 1 summarises the proposed changes to the IFRS Accounting Taxonomy to reflect the presentation and disclosure requirements in IFRS 20.

Table 1—Proposed changes to the IFRS Accounting Taxonomy arising from IFRS 20

Topic	Paragraph(s)	Proposed changes to the IFRS Accounting Taxonomy
Presentation requirements		
Presentation requirements for the statement of financial performance and statement of financial position	B2–B4	• Addition of 17 monetary elements in the primary financial statements presentation group, reflecting line items required to be presented in the statement of financial performance and statement of financial position
Disclosure requirements for regulatory assets, regulatory liabilities, regulatory income and regulatory expense		
Overall disclosure objective and requirements for the aggregation or disaggregation of information	B5–B8	• Addition of a note text block element • Addition of three axes and 12 member elements, and reuse of existing axes and member elements representing characteristics used in aggregation or disaggregation of information • Addition of a table text block element
Disclosure requirements for reconciliations of carrying amount of regulatory assets and regulatory liabilities	B10–B11	• Addition of two tables, one for regulatory assets and one for regulatory liabilities, with line-item elements in each table representing changes in the carrying amount of regulatory assets or regulatory liabilities

continued...

2 IFRS 20 amended IFRS 19 by removing paragraphs 98–102 under the subheading 'IFRS 14 *Regulatory Deferral Accounts*'. For elements reflecting the requirements in IFRS 14 that include references to IFRS 19, the Foundation proposes to add an expiry date to those references.

...continued

Topic	Paragraph(s)	Proposed changes to the IFRS Accounting Taxonomy
Disclosure requirements for regulatory assets and regulatory liabilities measured in accordance with paragraph 34 of IFRS 20	B13–B14	• Addition of two tables, one for regulatory assets and one for regulatory liabilities, with a line-item element in each table representing regulatory assets expected to be recovered or regulatory liabilities expected to be fulfilled • Addition of a table and three line-item elements representing information about regulatory assets and regulatory liabilities measured in accordance with paragraph 34 of IFRS 20
Disclosure requirements for regulatory assets and regulatory liabilities measured by an entity applying paragraph 60 of IFRS 20	B15–B16	• Addition of a text block element as a line-item element within a table
Disclosure requirements for unrecognised regulatory assets and unrecognised regulatory liabilities	B17	• Addition of a text block element as a line-item element within a table
Disclosure requirements for the relationship between an entity's regulatory capital base and related items		
Disclosure requirements for the relationship between an entity's regulatory capital base and related items	B18	• Addition of a text block element and two extensible enumeration elements as line-item elements within a table

3 For detailed changes to the IFRS Accounting Taxonomy, see Appendix B—under the subheading 'Regulatory Assets and Regulatory Liabilities'—and the proposed IFRS Accounting Taxonomy files.

Proposed changes to reflect amendments arising from *Translation to a Hyperinflationary Presentation Currency*

4 The IASB proposes to reflect the disclosure requirements in *Translation to a Hyperinflationary Presentation Currency* in the IFRS Accounting Taxonomy by:

(a) adding two elements to reflect the disclosures of the translated results and financial position of an entity or its foreign operation at the closing rate at the date of the most recent statement of financial position (see paragraph B23);

(b) adding a table to reflect the disclosure of summarised financial information about the foreign operations (see paragraph B24); and

(c) adding two elements to reflect the disclosure of the fact that an entity's presentation currency has ceased to be the currency of a hyperinflationary economy (see paragraph B25).

5 The IASB proposes to include the new elements in the presentation group '[842000] Notes - Effects of changes in foreign exchange rates' in accordance with the modelling policy for organising elements into presentation groups (see Appendix A). For detailed changes to the IFRS Accounting Taxonomy, see Appendix B—under the subheading '*Translation to a Hyperinflationary Presentation Currency*'—and the proposed IFRS Accounting Taxonomy files.

Proposed changes to reflect amendments arising from *Amendments to IFRS 19* Subsidiaries without Public Accountability: Disclosures

6 In developing the reduced disclosure requirements in IFRS 19, the IASB considered the disclosure requirements in other IFRS Accounting Standards as at 28 February 2021. When IFRS 19 was issued, it did not include reduced versions of any disclosure requirements that were added or amended after that date. Subsequently, the IASB amended IFRS 19 to include reduced disclosure requirements for new and amended IFRS Accounting Standards issued between February 2021 and May 2024.

7 To reflect the amendments to IFRS 19 in the IFRS Accounting Taxonomy, the IASB proposes to remove six references from the IFRS Accounting Taxonomy. For detailed changes to the IFRS Accounting Taxonomy, see Appendix B—under the subheading 'Amendments to IFRS 19 *Subsidiaries without Public Accountability: Disclosures*'—and the proposed IFRS Accounting Taxonomy files.

Transitional disclosures

IFRS 20 *Regulatory Assets and Regulatory Liabilities*

8 Paragraphs C3 to C13 of IFRS 20 set out transitional requirements for an entity to apply IFRS 20 to all regulatory assets and all regulatory liabilities, either:

(a) retrospectively in accordance with IAS 8 *Basis of Preparation of Financial Statements*; or

(b) using the modified retrospective approach.

9 To reflect the transition requirements, the IASB proposes to add references to an element related to identifying unadjusted comparative information and create a text element for disclosing the information about transition reliefs if an entity elects to use the modified retrospective approach. For detailed changes to the IFRS Accounting Taxonomy, see Appendix B—under the subheading 'Transitional disclosures'—and the proposed IFRS Accounting Taxonomy files.

Translation to a Hyperinflationary Presentation Currency

10 *Translation to a Hyperinflationary Presentation Currency* sets out requirements for an entity whose functional currency and presentation currency are the currency of a hyperinflationary economy (or are the currencies of different hyperinflationary economies) and that translates the results and financial position of foreign operations whose functional currency is that of a non-hyperinflationary economy. Such an entity is required:

(a) to apply the amendment from the beginning of the annual period in which it first applies the amendments;

(b) to restate the comparative amounts of its foreign operations included in the entity's previously issued financial statements by applying the general price index it applies to corresponding figures in accordance with paragraph 34 of IAS 29; and

(c) to disclose comparative summarised financial information about its foreign operations and label such information to identify that the entity prepared the information by applying paragraph 60P(a)(ii) of IAS 21.

11 The IASB does not propose to create new elements to reflect the transition disclosure requirements. An entity applying the disclosure requirement in paragraph 10(c) can use the elements created for the disclosure requirements in paragraph 53B of IAS 21 (see Appendix B). The IASB proposes to add references to the paragraphs that relate to the transition disclosure requirements in the elements created for the disclosure requirements in paragraph 53B of IAS 21.

12 Except for the application specified in paragraph 10, an entity is required to apply the amendments retrospectively in accordance with IAS 8. An entity is not required to disclose the information that would otherwise be required by paragraph 28(f) of IAS 8. Similarly, an entity that applies IFRS 19 is not required to disclose the information that would otherwise be required by paragraph 178(f) of IFRS 19. Accordingly, the IASB does not propose to create any elements to tag the cumulative effect of the initial application of the amendment.

Disclosure of early application

13 IFRS 20 applies to annual reporting periods beginning on or after 1 January 2029.

14 Early application of IFRS 20 is permitted. If an entity applies IFRS 20 for an earlier period, it is required to disclose that fact.

15 To reflect the disclosure of the fact of early application of IFRS 20, the IASB proposes to add references to two existing elements and to add a member reflecting IFRS 20 to an existing axis. For detailed changes to the IFRS Accounting Taxonomy, see Appendix B, under the subheading 'Disclosure of early application'.

16 *Translation to a Hyperinflationary Presentation Currency* and *Amendments to IFRS 19* Subsidiaries without Public Accountability: Disclosures apply to annual reporting periods beginning on or after 1 January 2027 and, therefore, will already be in effect before the proposed elements are included in the IFRS Accounting Taxonomy.

Approval by the IASB of IFRS Accounting Taxonomy 2025—Proposed Update 2 published in July 2026

IFRS Accounting Taxonomy 2025—Proposed Update 2 *IFRS 20* Regulatory Assets and Regulatory Liabilities, *Translation to a Hyperinflationary Presentation Currency* and *Amendments to IFRS 19* was approved for publication by 12 of the 13 members of the International Accounting Standards Board. Ms Chen abstained from voting in view of her recent appointment to the IASB.

Andreas Barckow	Chair
Linda Mezon-Hutter	Vice-Chair
Nick Anderson	
Patrina Buchanan	
Tadeu Cendon	
Yu Chen	
Florian Esterer	
Zach Gast	
Hagit Keren	
Bruce Mackenzie	
Bertrand Perrin	
Rika Suzuki	
Robert Uhl	

Appendix A—General policies for taxonomy modelling applied in this Proposed Update

A1 This appendix includes the general policies of the IFRS Foundation (Foundation) for taxonomy modelling applied in this Proposed Update, comprising:

(a) addition of elements to reflect requirements in IFRS Accounting Standards (see paragraphs A2–A18);

(b) addition of elements based on implementation guidance for IFRS Accounting Standards, or illustrative examples that accompany them (see paragraphs A19–A22);

(c) assignment of elements to presentation groups (see paragraphs A23–A24);

(d) disclosure of the fact of early application (see paragraph A25);

(e) transitional requirement for disclosure of comparative information (see paragraphs A26–A28);

(f) deprecation of elements (see paragraphs A30–A31); and

(g) treatment of disclosure requirements introduced by cross-reference (see paragraph A32).

Addition of elements to reflect requirements in IFRS Accounting Standards

A2 As a general policy, elements are added for the presentation or disclosure requirements in new or amended IFRS Accounting Standards. This section describes the modelling policies related to:

(a) narrative elements (see paragraphs A3–A9);

(b) elements for tagging individual monetary amounts (see paragraphs A10–A12);

(c) categorical elements (see paragraphs A13–A15); and

(d) dimensional relationships (see paragraphs A16–A18).

Narrative elements

A3 Narrative (text or text block) elements can be used to reflect requirements to disclose narrative or numerical information that do not specify the content, structure or format of those disclosures. Text block elements are typically used to tag disclosures of unstructured blocks of information, which might include, for example, numerical disclosures, narrative explanations, tables or graphs.

A4 Separate text or text block elements are only created for disclosures that are expected to be:

(a) *separately understandable* to users (that is, without typically needing to be considered along with other closely related disclosures before they can be understood and be useful); and

(b) *readily identifiable* for tagging in general purpose financial reports (that is, not typically being commingled with the text of other disclosures or scattered across many locations in a report).

A5 Such elements are typically created at the most detailed level(s) at which both requirements are met.

A6 Additionally, text block elements are usually added for:

(a) accounting policies that have a material effect on financial statements;

(b) individual notes;

(c) all disclosures modelled as a table, which are tagged as a table text block; and

(d) some disclosures of unstructured blocks of information that might contain narrative or unspecified quantitative information.

A7 Text block elements allow users of digital financial statements to locate, extract and analyse large blocks of unstructured information. For example, a user could use the element 'Disclosure of business combinations [text block]' to search for the business combinations note in a set of digital financial statements.

Use of 'table' text block elements

A8 When IFRS Accounting Standards require or imply that information is disclosed by a characteristic (for example, geographical area) other than time-period or line items, which are handled as standard in XBRL, a dimensional table structure is modelled in the Taxonomy. A 'table' text block element is placed as the parent of the top abstract element of those dimensional structures.

A9 The 'table' text block element enables preparers to capture any additional information disclosed in a table that is excessively complex to capture via detailed dimensional tagging and provides an option where a filing regime does not require tagging at that level of detail.

Elements to tag individual monetary amounts

A10 An element for tagging a monetary amount is generally added to the IFRS Accounting Taxonomy if a specific requirement in IFRS Accounting Standards requires presentation or disclosure of that amount.

A11 For example, paragraph 126(a) of IAS 36 requires an entity to disclose, for each class of assets, the amount of impairment losses recognised in profit or loss during the period. To reflect this requirement, the IFRS Accounting Taxonomy includes a monetary line-item element for the impairment losses recognised in profit or loss and an axis and member elements to reflect each class of asset (see paragraph A6(a)). These elements include references that link the element to the presentation or disclosure requirement to which the element relates.

A12 However, in specific circumstances, feedback obtained from public consultation might suggest that users of digital financial statements might only consume individually tagged monetary amounts together with other tagged information because additional context is necessary to understand them. In such cases, the Foundation might, after careful consideration of the feedback obtained from public consultation, deviate from its general policy of adding to the IFRS Accounting Taxonomy elements to tag individual monetary amounts (see paragraph A10), and instead add only a text block element for a specific disclosure requirement (see paragraphs A3–A7).

Categorical elements

What are categorical elements?

A13 Categorical elements allow preparers to tag standard responses from a list of options defined in the IFRS Accounting Taxonomy. The objective of adding categorical elements is to help users analyse narrative disclosures more efficiently. Categorical elements allow users to efficiently extract and analyse narrative information that can be provided in a structured format. The types of categorical elements introduced are:

(a) Boolean elements (B)—for information that represents a choice between 'true' or 'false' ('yes' or 'no') options.

(b) extensible enumeration elements (EE)—for information that represents a choice of a specified option or options from a discrete list of possible outcomes. There are two variants of extensible enumeration elements—set-valued extensible enumerations and single-valued extensible enumerations. Set-valued extensible enumerations allow an entity to choose multiple options from a specified list, whereas single-valued extensible enumerations allow an entity to choose only one option from a specified list. An entity can create entity-specific options as necessary.

General policies for categorical elements

A14 The Foundation's general policies for categorical elements in the IFRS Accounting Taxonomy are:

(a) to add a Boolean element if a narrative disclosure can be appropriately standardised as either 'true' or 'false'.

(b) to add an extensible enumeration element if an exhaustive list of options is provided in an IFRS Accounting Standard, for example, a set of possible accounting policy choices (see paragraph A15).

(c) to add an extensible enumeration element if an exhaustive list of options is not provided in an IFRS Accounting Standard but the examples in that IFRS Accounting Standard illustrate information that would be useful for users if disclosed in a categorical format. In such cases, the list of options excludes the option 'other' to prevent users from making incorrect assumptions about the comparability of the information (specifically, if two entities would both use 'other' to tag a discrete piece of entity-specific information, this could convey to users that the information is comparable, which might not be the case).

(d) to use categorical elements nested within parent narrative elements. This approach helps preparers tag both categorical data and any related contextual information.

(e) to avoid the use of 'true-only' Boolean elements—that is, a variant of Boolean elements that only allows preparers to tag a value as 'true' (or 'yes') or omit the tag. Using such Boolean elements could lead to challenges if a jurisdiction decides to make using a categorical element mandatory but the related information is not explicitly required to be disclosed in paper-based financial statements, meaning that preparers might be unable to tag anything with such 'true-only' Boolean elements.

A15 The Foundation's general policy is to use extensible enumeration elements to reflect the disclosure of an entity's accounting policy choices, arising from requirements in specific IFRS Accounting Standards for an entity to disclose its accounting policy choice. For example, paragraph 73(a) of IAS 16 requires an entity to disclose the measurement bases used for determining the gross carrying amount for each class of property, plant and equipment. Therefore, the Foundation added an extensible enumeration element to reflect this requirement, with a list of discrete options to reflect the measurement bases 'Cost model' and 'Revaluation model'.

Dimensional relationships

A16 Dimensional (that is, tabular) relationships can be an efficient way of communicating specific characteristics for many related line-item concepts in a structured way. Dimensions can be particularly useful for disclosure requirements that are disaggregated by many characteristics. However, dimensional relationships can be difficult to understand and should be used sparingly.

A17 Using dimensions can reduce the number of elements in the IFRS digital taxonomies. Dimensions allow some characteristics to be included in axes and members, meaning fewer separate line-item concepts are necessary for tagging information. However, pursuing more simply structured taxonomies is not necessarily a good enough reason to create a dimensional relationship.

A18 Dimensions are useful to communicate:

(a) *numeric disaggregation of a concept*—axes can be used to communicate the breakdown of a monetary or numeric value, by shared characteristics, into components that make up that value; and

(b) *specific characteristics of a concept*—axes can be used to communicate specific characteristics of a concept that are not a monetary disaggregation.

Addition of elements based on illustrative examples that accompany, or implementation guidance for, IFRS Accounting Standards

A19 Illustrative examples and implementation guidance that accompany IFRS Accounting Standards are not part of IFRS Accounting Standards. The purpose of illustrative examples and implementation guidance is to illustrate the requirements in IFRS Accounting Standards (for example, presentation and disclosure requirements).

A20 As a general policy, Taxonomy elements are added for items in illustrative examples and implementation guidance that illustrate presentation and disclosure requirements for an IFRS Accounting Standard if the Foundation reasonably expects preparers to use those elements—even if the items do not appear in the IFRS Accounting Standard itself.

A21 For example, paragraph IE63 of the illustrative examples that accompany IFRS 13 *Fair Value Measurement* illustrates that the disclosure of significant unobservable inputs used in fair value measurement as required by paragraph 93(d) of IFRS 13 might be disaggregated by valuation techniques. The IFRS Accounting Taxonomy reflects this possible disaggregation using an axis and member elements. The member elements reflect examples of valuation techniques in IFRS 13 and in the illustrative examples that accompany IFRS 13.

A22 Contrary to the example described in paragraph A21, no elements were added for the example in paragraph IG3 of the implementation guidance for IFRS 8 *Operating Segments*, which illustrates possible reportable segments of an entity. Reportable segments are entity-specific, and it is likely that entities would commonly report operating segments in a different way. Therefore, no elements are included for these reportable segments.

Assignment of elements to presentation groups

A23 As a general policy, elements are included in a presentation group based on the IFRS Accounting Standard to which they relate. For example, the elements 'Foreign exchange gain' and 'Foreign exchange loss' are included in the presentation group '[842000] Notes - Effects of changes in foreign exchange rates'. This practice allows preparers and users to find all elements relating to presentation and disclosure requirements of a specific IFRS Accounting Standard in one location.

A24 The IFRS Accounting Taxonomy also includes presentation groups based on the primary financial statements in which the concepts might be presented. These presentation groups help preparers and users navigate the IFRS Accounting Taxonomy. For example, elements that are reasonably expected to be used to tag items presented in the statement of profit or loss are included in the presentation group '[330000] Statement presenting comprehensive income, profit or loss'.

Disclosure of early application

A25 To reflect the disclosure of the fact of early application of a new IFRS Accounting Standard or amendment, the IFRS Accounting Taxonomy includes:

(a) the line-item element 'Description of fact that new or amended IFRS Accounting Standard is applied early'; and

(b) the related member under the axis 'Initially applied IFRSs' in the table 'Disclosure of initial application of standards or interpretations' in the presentation group '[811000] Notes - Basis of preparation of financial statements and statement of IFRS compliance'.

Transitional disclosure requirements for comparative information

A26 If a new or amended Accounting Standard permits or requires an entity to take an approach that does not require the entity to restate comparative information (for example, a prospective transition approach or a cumulative catch-up transition approach), the Foundation's general policies are:

(a) to retain the elements related to the superseded Accounting Standard for three years after the new or amended Accounting Standard becomes effective; and

(b) to delay the deprecation of the elements related to such a superseded Accounting Standard.

A27 If a new or amended Accounting Standard requires that an entity restate comparative information, the Foundation's general policies are:

(a) not to create new elements only for the purpose of tagging restated comparative information because preparers should use the existing elements or elements created for the new or amended Accounting Standard to tag the restated comparative information; and

(b) to add an expiry date to the elements related to the superseded Accounting Standard and to deprecate the elements in the annual IFRS Accounting Taxonomy in the year the new or amended Accounting Standard becomes effective.

Identification of expired elements

A28 References to a requirement expire when the requirement is no longer effective. If all of the requirements to which an element is related have expired, the element is expired. Expired elements are only used to tag non-restated comparative information, and are deprecated when no longer needed for the comparative periods.

A29 To help an entity to identify expired elements, the Foundation will:

(a) add a reference note to the expired element stating that it is expired and add the expiry date;

(b) add a guidance label advising preparers to use the expired element to tag non-restated comparative information only; and

(c) provide a business validation rule to discourage preparers from using expired elements to tag financial information in the current reporting period.

Deprecation of elements

A30 As a general policy, if a presentation or disclosure requirement fundamentally changes, the Foundation deprecates any related elements and adds new elements instead of changing the element labels of the existing elements.

A31 The Foundation acknowledges that deprecation of an element poses problems to users wishing to build a continuous time series of reported information corresponding to the deprecated element item (for example, of a specific subtotal). However, the Foundation's view is that users could be misled if preparers continue to use an element after the corresponding presentation or disclosure requirement changes, and for that reason it deprecates such elements.

Treatment of disclosure requirements introduced by cross-reference

A32 As a general policy, the Foundation does not include references in the IFRS Accounting Taxonomy to paragraphs that only cross-reference to paragraphs in other Accounting Standards that contain the requirement. Taxonomy elements include references only to paragraphs in other IFRS Accounting Standards in which disclosure requirements are fully described. For example, paragraph 120 of IAS 38 *Intangible Assets* requires an entity to disclose information on impaired intangible assets in accordance with IAS 36 *Impairment of Assets*. No references to paragraph 120 of IAS 38 would be included in the IAS 36 elements relating to the disclosure requirements for impaired assets. This practice reflects the principles that:

(a) preparers need to read other Accounting Standards to understand the underlying requirements and be able to apply them.

(a) paragraphs with cross-references are just signposts. As with paragraphs that describe the scope of disclosure requirements, the IFRS Accounting Taxonomy includes no references to such paragraphs.

Appendix B—Taxonomy modelling approaches

IFRS 20 *Regulatory Assets and Regulatory Liabilities*

B1 The IASB proposes to create a new presentation group '[824510] Notes - Regulatory assets and regulatory liabilities' and to include all elements related to IFRS 20 in that new presentation group. Additionally, the IASB proposes to include some elements in other related presentation groups, such as the presentation groups related to the statement of profit or loss and the statement of financial position, as specified in the proposed modelling approach in paragraphs B2–B4.

Presentation requirements

B2 Paragraph 62(b) of IFRS 20 requires an entity to present all regulatory income minus all regulatory expense as a line item in the statement of profit or loss. In accordance with the modelling policy for adding elements (see Appendix A), the IASB proposes to add a monetary element in the presentation group '[330000] Statement presenting comprehensive income, profit or loss' to reflect the presentation requirement in paragraph 62. The monetary element would have 'operating' at the end of its element label to reflect the requirement to present it in the operating category of the statement of profit or loss.

Figure B1—Extract from IFRS 20

62 Except as required by paragraph 64, an entity shall:

(a) classify all regulatory income and all regulatory expense as revenue; and

(b) present all regulatory income minus all regulatory expense as a line item in the statement of profit or loss.

Element label	ET	ER	Reference
[330000] Statement presenting comprehensive income, profit or loss			
...			
Regulatory income (expense), operating	M	D	IFRS 20.62(b), IFRS 18.75(d)
...			
Operating profit (loss), operating	M	D	IAS 7.18(b), IFRS 18.69(a)

B3 Paragraph 64 of IFRS 20 requires an entity to include in other comprehensive income regulatory income or regulatory expense relating to an item of expense or income that was included in other comprehensive income. To reflect the presentation requirement in paragraph 64, the IASB proposes:

(a) *for other comprehensive income components presented net of tax*—to add four monetary elements in the presentation group '[410000] Statement of comprehensive income, OCI components presented net of tax'; and

(b) *for other comprehensive income components presented before tax*—to add six monetary elements in the presentation group '[420000] Statement of comprehensive income, OCI components presented before tax'.

Figure B2—Extract from IFRS 20

64 In some cases, an entity applying other IFRS Accounting Standards includes an item of expense or income in other comprehensive income. In such cases, the entity shall also include in other comprehensive income regulatory income or regulatory expense relating to that item of expense or income, as specified in paragraph 65. The entity shall:

(a) classify regulatory income and regulatory expense included in other comprehensive income in accordance with paragraph 88 of IFRS 18 *Presentation and Disclosure in Financial Statements*;

(b) present regulatory income or regulatory expense separately from the related expense or related income;

continued...

...continued

(c) reclassify regulatory income or regulatory expense included in other comprehensive income to the statement of profit or loss if, and only if, the entity reclassifies the related expense or related income to the statement of profit or loss in accordance with other IFRS Accounting Standards; and

(d) classify and present the reclassified regulatory income or regulatory expense in accordance with paragraph 62.

Element label	ET	ER	Reference
[410000] Statement of comprehensive income, OCI components presented net of tax			
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]			
Other comprehensive income, net of tax, regulatory income (expense) that will not be reclassified to profit or loss	M	D	IFRS 20.64, IFRS 18.94(a)
Components of other comprehensive income that will be reclassified to profit or loss, net of tax [abstract]			
Regulatory income (expense) [abstract]			
Regulatory income (expense) included in other comprehensive income that will be reclassified to profit or loss, net of tax	M	D	IFRS 20.64, IFRS 18.94(a)
Reclassification adjustments on regulatory income (expense), net of tax	M	D	IFRS 20.64, IFRS 18.90
Other comprehensive income, net of tax, regulatory income (expense) that will be reclassified to profit or loss	M	D	IFRS 20.64, IFRS 18.94(a)
[420000] Statement of comprehensive income, OCI components presented before tax			
Components of other comprehensive income that will not be reclassified to profit or loss, before tax [abstract]			
Other comprehensive income, before tax, regulatory income (expense) that will not be reclassified to profit or loss	M	D	IFRS 20.64, IFRS 18.94(b)
Components of other comprehensive income that will be reclassified to profit or loss, before tax [abstract]			
Regulatory income (expense) [abstract]			
Regulatory income (expense) included in other comprehensive income that will be reclassified to profit or loss, before tax	M	D	IFRS 20.64, IFRS 18.94(b)
Reclassification adjustments on regulatory income (expense), before tax	M	D	IFRS 20.64, IFRS 18.90
Other comprehensive income, before tax, regulatory income (expense) that will be reclassified to profit or loss	M	D	IFRS 20.64, IFRS 18.94(b)
Income tax relating to components of other comprehensive income that will not be reclassified to profit or loss [abstract]			
Income tax relating to regulatory income (expense) included in other comprehensive income that will not be reclassified to profit or loss	M	D	IAS 12.81(ab), IFRS 18.93

continued...

...continued

Income tax relating to components of other comprehensive income that will be reclassified to profit or loss [abstract]			
Income tax relating to regulatory income (expense) included in other comprehensive income that will be reclassified to profit or loss	M	D	IAS 12.81(ab), IFRS 18.93

B4 Paragraph 67 of IFRS 20 requires an entity to present regulatory assets and regulatory liabilities as line items in the statement of financial position. IFRS 20 also amended paragraph 103 of IFRS 18 to require an entity to present in the statement of financial position line items for regulatory assets and regulatory liabilities. The IASB proposes to add six monetary elements to reflect the presentation requirements.

Figure B3—Extract from IFRS 20

67 An entity shall present in its statement of financial position:

(a) regulatory assets and regulatory liabilities as line items; and

(b) current and non-current regulatory assets, and current and non-current regulatory liabilities, as separate classifications in accordance with paragraphs 99–102 of IFRS 18, except when the entity presents all assets and liabilities in order of liquidity.

Element label	ET	ER	Reference
[210000] Statement of financial position, current/non-current			
Non-current regulatory assets	M	D	IFRS 20.67(b), IFRS 18.103(ea)
Non-current regulatory liabilities	M	D	IFRS 20.67(b), IFRS 18.103(oa)
Current regulatory assets	M	D	IFRS 20.67(b), IFRS 18.103(ea)
Current regulatory liabilities	M	D	IFRS 20.67(b), IFRS 18.103(oa)
[220000] Statement of financial position, order of liquidity			
Regulatory assets	M	D	IFRS 20.67(a), IFRS 18.103(ea), ...
Regulatory liabilities	M	D	IFRS 20.67(a), IFRS 18.103(oa), ...

Disclosure requirements for regulatory assets, regulatory liabilities, regulatory income and regulatory expense

Overall disclosure objectives and requirements for the aggregation or disaggregation of information

B5 To reflect this overall disclosure objective set out in paragraph 68 of IFRS 20, the IASB proposes to add a top-level text block element in the presentation group '[824510] Notes - Regulatory assets and regulatory liabilities' to tag the disclosure of a complete note to the financial statements in accordance with the modelling policy for creation of text block elements (see Appendix A).[3]

B6 IFRS 18 sets out requirements relating to the aggregation and disaggregation of information. In applying these requirements to information about regulatory assets, regulatory liabilities, regulatory income and regulatory expense, an entity shall consider whether to use the same aggregation or disaggregation of such information provided for other purposes—for example, disclosures presented outside the financial statements, such as in

3 The Foundation is consulting on the use of text block elements and proposes, along with other proposed changes, to categorise text block elements into distinct types, such as 'note', 'policy' and 'table' text block elements. For more details, see *IFRS Accounting Taxonomy 2025—Proposed Update 1* General Improvements. Feedback from that consultation will determine how elements are introduced in this proposed update.

regulatory reports. Paragraph B96 of IFRS 20 also includes examples of characteristics that might be appropriate as bases to aggregate or disaggregate the information required by IFRS 20.

B7 To allow for the flexibility inherent in these aggregation and disaggregation decisions, the IASB proposes to create three axes and 12 member elements and reuse two axes and four member elements to reflect examples of characteristics by which information might be aggregated or disaggregated. These axes and members would be used for every dimensional structure modelled in the Taxonomy for disclosure requirements in IFRS 20.

B8 The IASB proposes to reuse existing axes and members if the accounting meaning of those elements is the same in IFRS 20 and the superseded IFRS 14 *Regulatory Deferral Accounts*. Therefore, the IASB proposes to use the same axes and members for this disaggregation.

B9 The IASB also proposes to add a table text block element to group elements that are subject to aggregation and disaggregation requirements but are not themselves modelled as dimensional structures. For details, see paragraphs B15–B18.

Figure B4—Extract from IFRS 20

68 The overall objective of paragraphs 69–83 and B95–B97 is to require an entity to disclose in the notes information about the entity's:

(a) regulatory income and regulatory expense that, together with the information required by other IFRS Accounting Standards, will provide insights into the total allowed compensation for regulatory goods or services supplied by the entity in a reporting period, and hence into the entity's financial performance and prospects for future cash flows; and

(b) regulatory assets and regulatory liabilities that will provide insights into the entity's financial position at the end of a reporting period and the amount, timing and uncertainty of the entity's future cash flows.

Element label	ET	ER	Reference
Note text block			
Disclosure of regulatory income, regulatory expense, regulatory assets and regulatory liabilities [note text block]	TB	D	IFRS 20.68
Table text block			
Disclosure of information about regulatory income, regulatory expense, regulatory assets and regulatory liabilities [table text block]	TB	D	IFRS 20.68

...

B96 Examples of characteristics that might be appropriate as a basis to aggregate or disaggregate the information required by this Standard about regulatory income, regulatory expense, regulatory assets and regulatory liabilities include:

(a) type of rate-regulated activity—for example, electricity distribution, gas distribution, water supply;

Element label	ER	Reference
Axes and members		
Types of rate-regulated activities (A)	E	~~IFRS 14.30,~~ ~~IFRS 14.33,~~ IFRS 20.B96(a)
Types of rate-regulated activities (DM)	E	~~IFRS 14.30,~~ ~~IFRS 14.33,~~ IFRS 20.B96(a)
Electricity distribution (M)	E	~~IFRS 14.33,~~ ~~IFRS 14.IE2,~~ IFRS 20.B96(a)
Electricity transmission (M)	E	IFRS 20.IE310

continued...

...continued

Gas distribution (M)	E	~~IFRS 14.33,~~ ~~IFRS 14.IE2,~~ IFRS 20.B96(a)
Water supply (M)	E	IFRS 20.B96(a)

(b) geographical location;

Element label	ER	Reference
Axes and members		
Geographical areas (A)	E	IFRS 8.33, …, IFRS 20.B96(b)
Geographical areas (DM)	E	IFRS 8.33, …, IFRS 20.B96(b)

(c) type of regulatory agreement—for example, service concession arrangements or contractual licensing agreements;

Element label	ER	Reference
Axes and members		
Types of regulatory agreements (A)	E	IFRS 20.B96(c)
Types of regulatory agreements (DM)	E	IFRS 20.B96(c)
Service concession arrangements (M)	E	IFRS 20.B96(c)
Contractual licensing agreements (M)	E	IFRS 20.B96(c)

(d) type of items that the regulatory assets or regulatory liabilities relate to—for example, recovery of input cost variances, performance incentives, recovery of income taxes, recovery of pension costs; and

Element label	ER	Reference
Axes and members		
Types of items that regulatory assets or regulatory liabilities relate to (A)	E	IFRS 20.B96(d)
Types of items that regulatory assets or regulatory liabilities relate to (DM)	E	IFRS 20.B96(d)
Input cost variances (M)	E	IFRS 20.B96(d)
Performance incentives (M)	E	IFRS 20.B96(d), IFRS 20.IE305, IFRS 20.IE310
Income taxes (M)	E	IFRS 20.B96(d)
Pension costs (M)	E	IFRS 20.B96(d), IFRS 20.IE305, IFRS 20.IE310
Volume variances (M)	E	IFRS 20.IE305, IFRS 20.IE310

(e) exposure to substantially different risks or uncertainties.

Element label	ER	Reference
Axes and members		
Exposure to substantially different risks or uncertainties (A)	E	IFRS 20.B96(e)
Exposure to substantially different risks or uncertainties (DM)	E	IFRS 20.B96(e)

Disclosure requirements for reconciliations of carrying amount of regulatory assets and regulatory liabilities

B10 Paragraphs 72 and 73 of IFRS 20 require an entity to disclose, in a table, reconciliations from the opening to the closing carrying amounts of regulatory assets and regulatory liabilities respectively.

B11 The IASB proposes to create two table text block elements, one for regulatory assets and one for regulatory liabilities, with line-item elements reflecting the reconciling items between the opening and closing carrying amounts.

B12 Paragraph 74 of IFRS 20 also requires an entity to disclose an explanation of the reconciling items. In accordance with the revised policy for creating narrative elements,[4] the IASB expects that this explanation would not be separately understandable and would form part of the reconciliation disclosures. Accordingly, the IASB does not propose to create a separate element to reflect this requirement.

Figure B5—Extract from IFRS 20

72 An entity shall disclose, in a table, reconciliations from the opening to the closing carrying amounts of regulatory assets and from the opening to the closing carrying amounts of regulatory liabilities. In the reconciliations, an entity shall group the changes described in paragraph 73 into:

(a) changes included in the statement of profit or loss;

(b) changes included in other comprehensive income; and

(c) other changes not included in (a) or (b) (see paragraph 73(g)).

Element label	ET	ER	Reference
Table text blocks			
Disclosure of reconciliation of regulatory assets [table text block]	TB	D	IFRS 20.72
Disclosure of reconciliation of regulatory liabilities [table text block]	TB	D	IFRS 20.72
Axes and members			
Types of rate-regulated activities (A)		E	IFRS 20.B96(a)
...			

73 An entity shall disclose in the reconciliations required by paragraph 72 changes in the carrying amount of a regulatory asset or regulatory liability arising from:

(a) the origination of regulatory assets during the reporting period;

(b) the origination of regulatory liabilities during the reporting period;

(c) the recovery of regulatory assets during the reporting period;

(d) the fulfilment of regulatory liabilities during the reporting period;

(e) regulatory interest income on regulatory assets or regulatory interest expense on regulatory liabilities;

(f) other components of regulatory income or regulatory expense—for example, changes in the carrying amount of a regulatory asset or regulatory liability arising from remeasurements of the regulatory asset or regulatory liability or changes in the boundary of a regulatory agreement; and

(g) changes in regulatory assets and regulatory liabilities that did not give rise to regulatory income or regulatory expense—for example, regulatory assets acquired and regulatory liabilities assumed in a business combination.

Element label	ET	Bal	ER	Reference
Line items				
Regulatory assets at beginning of period	M	debit	D	IFRS 20.67(a), IFRS 20.72, IFRS 20.IE305, IFRS 20.IE310, ...

continued...

4 When developing the IFRS Sustainability Disclosure Taxonomy, the Foundation revised its policy for creating narrative elements. Under this revised policy, separate narrative elements are only created for disclosures that are expected to be separately understandable to their consumers and readily identifiable in general purpose financial reports. The Foundation is consulting on the proposal to align narrative elements in the IFRS Accounting Taxonomy with the revised policy. For more details, see *IFRS Accounting Taxonomy 2025—Proposed Update 1* General Improvements. Feedback from that consultation will determine how elements are introduced in this proposed update.

...continued

Changes in regulatory assets [abstract]				
Increase (decrease) in regulatory assets included in statement of profit or loss [abstract]				
Increase included in statement of profit or loss through origination, regulatory assets	M	debit	D	IFRS 20.73(a), IFRS 20.IE305, IFRS 20.IE310
Decrease included in statement of profit or loss through recovery, regulatory assets	M	credit	D	IFRS 20.73(c), IFRS 20.IE305, IFRS 20.IE310
Increase included in statement of profit or loss through regulatory interest income, regulatory assets	M	debit	D	IFRS 20.73(e), IFRS 20.IE305, IFRS 20.IE310
Increase (decrease) included in statement of profit or loss through remeasurement, regulatory assets	M	debit	E	IFRS 20.73(f)
Increase (decrease) included in statement of profit or loss through changes in boundary of regulatory agreement, regulatory assets	M	debit	E	IFRS 20.73(f)
Increase (decrease) in regulatory assets included in other comprehensive income [abstract]				
Increase included in other comprehensive income through origination, regulatory assets	M	debit	D	IFRS 20.73(a)
Decrease included in other comprehensive income through recovery, regulatory assets	M	credit	D	IFRS 20.73(c)
Increase (decrease) included in other comprehensive income through remeasurement, regulatory assets	M	debit	E	IFRS 20.73(f), IFRS 20.IE305, IFRS 20.IE310
Increase (decrease) included in other comprehensive income through changes in boundary of regulatory agreement, regulatory assets	M	debit	E	IFRS 20.73(f)
Increase (decrease) in regulatory assets not included in statement of profit or loss or other comprehensive income [abstract]				
Increase through business combination, regulatory assets	M	debit	E	IFRS 20.73(g), IFRS 20.IE305, IFRS 20.IE310
Total increase (decrease) in regulatory assets	M	debit	D	IFRS 20.72
Regulatory assets at end of period	M	debit	D	IFRS 20.67(a), IFRS 20.72, IFRS 20.IE305, IFRS 20.IE310, ...

continued...

...continued

Element label	ET	Bal	ER	Reference
Line items				
Regulatory liabilities at beginning of period	M	credit	D	IFRS 20.67(a), IFRS 20.72, IFRS 20.IE305, IFRS 20.IE310, ...
Changes in regulatory liabilities [abstract]				
Increase (decrease) in regulatory liabilities included in statement of profit or loss [abstract]				
Increase included in statement of profit or loss through origination, regulatory liabilities	M	credit	D	IFRS 20.73(b), IFRS 20.IE305, IFRS 20.IE310
Decrease included in statement of profit or loss through fulfilment, regulatory liabilities	M	debit	D	IFRS 20.73(d), IFRS 20.IE305, IFRS 20.IE310
Increase included in statement of profit or loss through regulatory interest expense, regulatory liabilities	M	credit	D	IFRS 20.73(e), IFRS 20.IE305, IFRS 20.IE310
Increase (decrease) included in statement of profit or loss through remeasurement, regulatory liabilities	M	credit	E	IFRS 20.73(f), IFRS 20.IE305, IFRS 20.IE310
Increase (decrease) included in statement of profit or loss through changes in boundary of regulatory agreement, regulatory liabilities	M	credit	E	IFRS 20.73(f)
Increase (decrease) in regulatory liabilities included in other comprehensive income [abstract]				
Increase included in other comprehensive income through origination, regulatory liabilities	M	credit	D	IFRS 20.73(b)
Decrease included in other comprehensive income through fulfilment, regulatory liabilities	M	debit	D	IFRS 20.73(d)
Increase (decrease) included in other comprehensive income through remeasurement, regulatory liabilities	M	credit	E	IFRS 20.73(f)
Increase (decrease) included in other comprehensive income through changes in boundary of regulatory agreement, regulatory liabilities	M	credit	E	IFRS 20.73(f)
Increase (decrease) in regulatory liabilities not included in statement of profit or loss or other comprehensive income [abstract]				
Increase through business combination, regulatory liabilities	M	credit	E	IFRS 20.73(g), IFRS 20.IE305, IFRS 20.IE310
Total increase (decrease) in regulatory liabilities	M	debit	D	IFRS 20.72

continued...

...continued

	Element label	ET	Balance	ER	Reference
	Regulatory liabilities at end of period	M	credit	D	IFRS 20.67(a), IFRS 20.72, IFRS 20.IE305, IFRS 20.IE310, ...

74 An entity shall provide an explanation of the items described in paragraph 73(f)–(g).

Disclosure requirements for regulatory assets and regulatory liabilities measured in accordance with paragraph 34 of IFRS 20

B13 Paragraphs 75–77 of IFRS 20 require an entity to disclose quantitative information, using time bands, about when the entity expects to recover the regulatory assets and fulfil the regulatory liabilities. The IASB proposes to create two tables, one for regulatory assets and one for regulatory liabilities, to reflect these disclosure requirements.

Figure B6—Extract from IFRS 20

75 For regulatory assets and regulatory liabilities measured in accordance with paragraph 34, an entity shall disclose quantitative information, using time bands, about when it expects to recover the regulatory assets and fulfil the regulatory liabilities. The entity shall disclose the quantitative information disaggregated between:

Element label	ET	ER	Reference
Table text block			
Disclosure of when entity expects to recover regulatory assets [table text block]	TB	D	IFRS 20.75
Axes and members			
Types of rate-regulated activities (A)		E	IFRS 20.B96(a)
...			
Regulatory interest rate (A)		D	IFRS 20.75
Regulatory interest rate (DM)		D	IFRS 20.75
Line item			
Regulatory assets expected to be recovered, undiscounted cash flows	M	D	IFRS 20.75, IFRS 20.76

Element label	ET	ER	Reference
Table text block			
Disclosure of when entity expects to fulfil regulatory liabilities [table text block]	TB	D	IFRS 20.75
Axes and members			
Types of rate-regulated activities (A)		E	IFRS 20.B96(a)
...			
Regulatory interest rate (A)		D	IFRS 20.75
Regulatory interest rate (DM)		D	IFRS 20.75
Line item			
Regulatory liability expected to be fulfilled, undiscounted cash flows		D	IFRS 20.75, IFRS 20.76

(a) regulatory assets and regulatory liabilities for which a regulatory agreement applies a regulatory interest rate that is not nil; and

Element label	ER	Reference
Regulatory interest rate is not nil (M)	D	IFRS 20.75(a)

continued...

...continued

(b) regulatory assets and regulatory liabilities for which a regulatory agreement applies a regulatory interest rate of nil.

Element label	ER	Reference
Regulatory interest rate is nil (M)	D	IFRS 20.75(b)

76 The entity shall determine the quantitative information required by paragraph 75 using:

(a) undiscounted cash flows, excluding regulatory interest cash flows; and

(b) reasonable and supportable assumptions about the timing of future cash flows that are consistent between periods.

77 The entity shall use its judgement to determine an appropriate number of time bands for the quantitative information required by paragraph 75. For example, an entity might determine appropriate time bands to be:

Element label		ER	Reference
Table text blocks			
Disclosure of when entity expects to recover regulatory assets [table text block]	TB	D	IFRS 20.75
Disclosure of when entity expects to fulfil regulatory liabilities [table text block]	TB	D	IFRS 20.75
Axes and members			
Types of rate-regulated activities (A)		E	IFRS 20.B96(a)
...			
Maturity (A)		E	IFRS 20.77
Maturity (DM)		E	IFRS 20.77

(a) not later than one year;

Element label	ER	Reference
Not later than one year (M)	E	IFRS 20.77(a)

(b) later than one year and not later than three years;

Element label	ER	Reference
Later than one year and not later than three years (M)	E	IFRS 20.77(b)

(c) later than three years and not later than five years; and

Element label	ER	Reference
Later than three years and not later than five years (M)	E	IFRS 20.77(c)

(d) later than five years.

Element label	ER	Reference
Later than five years (M)	E	IFRS 20.77(d)

B14 The IASB also proposes to create a table to reflect the disclosure requirements in paragraph 78 of IFRS 20. Regarding the explanation of how uncertainties affect the recovery of regulatory assets or fulfilment of regulatory liabilities as required by paragraph 78(b) of IFRS 20, the IASB expects that this explanation would not be separately understandable in accordance with the revised policy for creating narrative elements. Accordingly, the IASB does not propose to create a separate element to reflect this requirement.

Figure B7—Extract from IFRS 20

78 For regulatory assets and regulatory liabilities measured in accordance with paragraph 34, an entity shall also disclose:

Element label	ET	ER	Reference
Table text block			
Disclosure of information about regulatory assets and regulatory liabilities measured using cash-flow-based measurement technique [table text block]	TB	D	IFRS 20.78

(a) the discount rate, or ranges of discount rates, used in measuring regulatory assets and regulatory liabilities to which a regulatory agreement applies a regulatory interest rate;

Element label	ET	ER	Reference
Axes and members			
Types of rate-regulated activities (A)		E	IFRS 20.B96(a)
...			
Range (A)		D	IFRS 20.78(a)
Range (DM)		D	IFRS 20.78(a)
Bottom of range (M)		D	IFRS 20.78(a)
Top of range (M)		D	IFRS 20.78(a)
Line items			
Discount rate used in measuring regulatory assets and regulatory liabilities	PER	D	IFRS 20.78(a)

(b) an explanation of how uncertainties affect the recovery of regulatory assets or fulfilment of regulatory liabilities; and

(c) the carrying amounts of regulatory assets and of regulatory liabilities at the end of the reporting period to which the entity has applied the exemption from discounting estimated future cash flows in paragraph 50.

Element label	ET	ER	Reference
Line items			
Carrying amount of regulatory assets to which entity has applied exemption from discounting estimated future cash flows	M	D	IFRS 20.78(c)
Carrying amount of regulatory liabilities to which entity has applied exemption from discounting estimated future cash flows	M	D	IFRS 20.78(c)

Disclosure requirements for regulatory assets and regulatory liabilities measured by an entity applying paragraph 60 of IFRS 20

B15 Paragraph 79 of IFRS 20 requires an entity to disclose information about regulatory assets and regulatory liabilities measured by the entity applying paragraph 60 of IFRS 20. In accordance with the revised policy for creating narrative elements, the IASB proposes to create a text block element to reflect these disclosure requirements.

B16 The IASB proposes to model the text block element as a line-item element within a dimensional structure to allow the use of axes and members representing the examples of characteristics because this disclosure is subject to the aggregation or disaggregation requirements in IFRS 20 (see paragraph B9).

Figure B8—Extract from IFRS 20

79 For regulatory assets and regulatory liabilities measured by an entity applying paragraph 60, the entity shall provide information about the regulatory assets and regulatory liabilities and the related liabilities and related assets that explains:

continued...

...continued

(a) the relationship between the carrying amounts, and changes therein, of the regulatory assets or regulatory liabilities and the carrying amounts, and changes therein, of the related liabilities or related assets;

(b) the relationship between the risks associated with the regulatory assets or regulatory liabilities and the risks associated with the related liabilities or related assets; and

(c) how uncertainties affect the recovery of regulatory assets or fulfilment of regulatory liabilities.

Element label	ET	ER	Reference
Table text block			
Disclosure of information about regulatory income, regulatory expense, regulatory assets and regulatory liabilities [table text block]	TB	D	IFRS 20.68
Axes and members			
Types of rate-regulated activities (A)		E	IFRS 20.B96(a)
...			
Line item			
Disclosure of information about regulatory assets and regulatory liabilities measured using simplified measurement approach [text block]	TB	D	IFRS 20.79

Disclosure requirements for unrecognised regulatory assets and unrecognised regulatory liabilities

B17 Paragraph 81 of IFRS 20 requires an entity to disclose information about unrecognised regulatory assets and unrecognised regulatory liabilities. In accordance with the revised policy for creating narrative elements, the IASB proposes to create a text block element to reflect these disclosure requirements. Consistent with the modelling approach described in paragraph B16, the IASB proposes to model the text block element within a dimensional structure to allow for the aggregation or disaggregation using axes and members.

Figure B9—Extract from IFRS 20

81 An entity shall disclose information about unrecognised regulatory assets and unrecognised regulatory liabilities that enables users of financial statements to understand:

(a) the type of compensation or deduction the unrecognised regulatory assets and unrecognised regulatory liabilities relate to; and

(b) the reason they have not been recognised—for example, an entity might not recognise a regulatory asset because the entity has determined that its regulatory capital base does not have a direct relationship with a related item or items (see paragraph 29).

Element label	ET	ER	Reference
Table text block			
Disclosure of information about regulatory income, regulatory expense, regulatory assets and regulatory liabilities [table text block]	TB	D	IFRS 20.68
Axes and members			
Types of rate-regulated activities (A)		E	IFRS 20.B96(a)
...			
Line item			
Disclosure of information about unrecognised regulatory assets and unrecognised regulatory liabilities [text block]	TB	D	IFRS 20.81

Disclosure requirements for the relationship between an entity's regulatory capital base and related items

B18 Paragraphs 82 and 83 of IFRS 20 require an entity to disclose information that enables users of financial statements to understand the relationship between the entity's regulatory capital base or part of its regulatory capital base and a related item or items. In accordance with the revised policy for creating narrative elements, the IASB proposes to create a text block element and two extensible enumeration elements to reflect these disclosure requirements. Consistent with the modelling approach described in paragraph B16, the IASB proposes to model the text block element within a dimensional structure to allow for the aggregation or disaggregation using axes and members.

Figure B10—Extract from IFRS 20

82 An entity shall disclose information that enables users of financial statements to understand the relationship between the entity's regulatory capital base and a related item or items. That understanding will:

(a) provide insights into the nature of a regulatory agreement and the effect of a regulatory agreement on the entity's financial position and financial performance; and

(b) enable users to make comparisons between entities subject to different regulatory agreements.

83 To achieve the objective in paragraph 82, an entity shall disclose:

(a) the type of relationship (direct or not direct) between its regulatory capital base and a related item or items;

(b) the reasons why the entity determined that the relationship is of that type;

(c) any change to or from a direct relationship, and the reason for the change; and

(d) the regulatory approach (nominal or real) used by the regulator to compensate the entity for inflation on its regulatory capital base (see paragraphs B51(a) and B52).

Element label	List	ET	ER	Reference
Table text block				
Disclosure of information about regulatory income, regulatory expense, regulatory assets and regulatory liabilities [table text block]		TB	D	IFRS 20.68
Axes and members				
Types of rate-regulated activities (A)			E	IFRS 20.B96(a)
...				
Line items				
Disclosure of relationship between entity's regulatory capital base and related items [text block]		TB	D	IFRS 20.82, IFRS 20.83
Type of relationship between regulatory capital base and related items	Direct relationship / Not direct relationship	EE	D	IFRS 20.83(a)
Regulatory approach used by regulator to compensate entity for inflation on regulatory capital base	Nominal regulatory approach / Real regulatory approach	EE	D	IFRS 20.83(d)

Transitional disclosures

B19 Paragraph C6 of IFRS 20 requires an entity, for the annual reporting period immediately preceding the date of initial application, to present adjusted comparative information and disclose the quantitative information required by paragraph 28(f) of IAS 8 *Basis of Preparation of Financial Statements*. Accordingly, the IASB proposes:

(a) not to create any new element to reflect the requirements to disclose the adjusted comparative information—a proposal consistent with the modelling policy for transitional disclosure requirements for comparative information (see Appendix A); and

(b) not to add references to the elements relating to the quantitative information required by paragraph 28(f) of IAS 8—a proposal consistent with the modelling policy for treatment of disclosure requirements introduced by cross-reference (see Appendix A).

Figure B11—Extract from IFRS 20

Comparative information

C6 An entity shall:

(a) present adjusted comparative information for the annual reporting period immediately preceding the date of initial application; and

(b) disclose the quantitative information required by paragraph 28(f) of IAS 8 for the annual reporting period immediately preceding the date of initial application.

B20 To reflect the transitional requirements in IFRS 20, the IASB proposes:

(a) to add references to paragraphs C8 and C17 of IFRS 20 to a text element related to identifying unadjusted comparative information (see Figure B12).[5]

(b) to create a text element to reflect the requirement to disclose the information about the transition relief applied if an entity elects to use the modified retrospective approach required by paragraph C13 of IFRS 20. IFRS 20 also amended IFRS 1 *First-time Adoption of International Financial Reporting Standards* by adding paragraph 31D. If an entity uses the transition reliefs specified in paragraph D37 of IFRS 1 for regulatory assets and regulatory liabilities, it is required to disclose which reliefs it has applied and, if appropriate, describe how it has applied them (see Figure B13).

Figure B12—Extract from IFRS 20

Comparative information

...

C8 If an entity presents in its primary financial statements or discloses in the notes unadjusted comparative information for any earlier periods presented, the entity shall clearly identify the information that has not been adjusted, disclose that it has been prepared on a different basis, and explain that basis.

Element label	ET	ER	Reference
Description of unadjusted comparative information	T	D	IFRS 20.C8, IFRS 20.C17

Interim financial statements

...

C17 If an entity presents in its primary financial statements or discloses in the notes unadjusted comparative information for any earlier interim periods presented, the entity shall clearly identify the information that has not been adjusted, disclose that it has been prepared on a different basis, and explain that basis.

Element label	ET	ER	Reference
Description of unadjusted comparative information	T	D	IFRS 20.C8, IFRS 20.C17

Figure B13—Extract from IFRS 20

Transition reliefs—Modified retrospective approach

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C13 An entity electing to use the modified retrospective approach shall:

(a) disclose which of the transition reliefs in paragraphs C10–C12 it has applied; and

(b) describe, if appropriate, how it has applied those transition reliefs.

continued...

5 This text element was proposed to be created in the *IFRS Accounting Taxonomy 2025—Proposed Update 1* General Improvements.

...continued

Element label	ET	ER	Reference
Description of transition reliefs applied when entity elects to use modified retrospective approach	T	D	IFRS 20.C13, IFRS 1.31D

Disclosure of early application

B21 To reflect the disclosure of the fact of early application for IFRS 20, the IASB proposes:

(a) to add a reference to paragraph C1 of IFRS 20 to two elements; and

(b) to add a member reflecting IFRS 20 to the 'Initially applied IFRSs' axis.

Table B1—Reflecting the disclosure of early application

Element label	List	ET	ER	Reference
Axes and members				
Initially applied IFRSs (A)			D	IAS 8.28
Initially applied IFRSs (DM)			D	IAS 8.28
IFRS 20 (M)			D	IFRS 20.C1
Line items				
Description of fact that new or amended IFRS Accounting Standard is applied early		T	D	IFRS 20.C1
New or amended IFRS Accounting Standard is applied early	True / False	B	D	IFRS 20.C1

Amendments to other IFRS Accounting Standards

B22 IFRS 20 includes consequential amendments to *IFRS 1*. To reflect the amendments to paragraph 31B of IFRS 1, the IASB proposes to amend the documentation labels of two elements.

Figure B14—Extract from IFRS 1

Use of deemed cost by first-time adopters applying IFRS 20 ~~for operations subject to rate regulation~~

31B If an entity uses the exemption in paragraph D8B ~~for operations subject to rate regulation~~, it shall disclose that fact and the basis on which carrying amounts were determined under previous GAAP.

Element label	Documentation label
Description of fact and basis on which carrying amounts were determined under previous GAAP if entity uses exemption in IFRS 1.D8B	The description of the fact and basis on which carrying amounts were determined under previous GAAP if the entity applies the exemption in paragraph D8B of IFRS 1 ~~for operations subject to rate regulation~~.
Carrying amounts were determined under previous GAAP if entity uses exemption in IFRS 1.D8B	Indicates (true false) whether carrying amounts were determined under previous GAAP if the entity applies the exemption in paragraph D8B of IFRS 1 ~~for operations subject to rate regulation~~.

Translation to a Hyperinflationary Presentation Currency

B23 Paragraph 53A of IAS 21 *The Effects of Changes in Foreign Exchange Rates* includes a requirement for an entity applying paragraph 41A of IAS 21 to disclose the fact that all amounts in its financial statements, or the results and financial position of its foreign operations, have been translated at the closing rate at the date of the most recent statement of financial position. The IASB proposes to add an extensible enumeration element and a related parent element to reflect this disclosure requirement.

Figure B15—Extract from *Translation to a Hyperinflationary Presentation Currency*

Disclosure

...

<u>53A</u> **<u>When an entity applies paragraph 41A to translate its results and financial position or the results and financial position of a foreign operation, the entity shall disclose the fact that all amounts (ie assets, liabilities, equity items, income and expenses and, if not applying paragraph 47A, comparatives) in its financial statements, or the results and financial position of its foreign operations, have been translated at the closing rate at the date of the most recent statement of financial position.</u>**

Element label	List	ET	ER	Reference
Disclosure of effect of changes in foreign exchange rates [text block]		TB	D	IAS 21 - Disclosure
Statement that all amounts in entity's financial statements or foreign operation's results and financial position have been translated at closing rate at date of most recent statement of financial position		T	D	IAS 21.53A, IFRS 19.219A
Amounts in financial statements have been translated at closing rate at date of most recent statement of financial position	Including foreign operation's comparative financial information / Excluding foreign operation's comparative financial information	EE	D	IAS 21.53A, IFRS 19.219A

B24 The requirement in paragraph 53B of IAS 21 for an entity to provide summarised financial information about a foreign operation is similar to the disclosure requirement in paragraph A20(b) of IAS 21 and the disclosure requirements in IFRS 12 *Disclosure of Interests in Other Entities*. To reflect the disclosure requirement in paragraph 53B, the IASB proposes a similar approach to the approach used to reflect the disclosure requirement in paragraph A20(b) of IAS 21 and IFRS 12. Specifically, the IASB proposes:

(a) to add one table text block element to reflect the disclosure of summarised financial information about a foreign operation whose functional currency is that of a non-hyperinflationary economy, when the reporting entity’s functional currency and presentation currency are the currency of a hyperinflationary economy (or are the currencies of different hyperinflationary economies).

(b) to add an axis to represent foreign operations whose functional currency is that of a non-hyperinflationary economy. An affected entity would create an extension member for each foreign operation as a child element of the member ‘Total for all foreign operations whose functional currency is of a non-hyperinflationary economy’. The entity would then combine the extension member with existing IFRS Accounting Taxonomy line items to tag the summarised financial information.

(c) not to create elements to reflect the requirement to label the comparative summarised financial information about an entity’s foreign operations to identify that the entity prepared the information by applying the general price index because the information is not expected to be separately understandable in accordance with the revised policy for creating narrative elements and is expected to be tagged using the table text block element mentioned in (a) above.

Figure B16—Extract from *Translation to a Hyperinflationary Presentation Currency*

Disclosure

...

<u>53B</u> <u>**When an entity's functional currency is that of a hyperinflationary economy, and that entity applies paragraphs 41A and 47A to translate the results and financial position of its foreign operations, the entity shall disclose summarised financial information about its foreign operations that enables users of financial statements to assess the effect of these foreign operations on the entity's results and financial position. The entity shall label the comparative summarised financial information about its foreign operations to identify that the entity prepared the information by applying the general price index it applies to corresponding figures for the previous reporting period in accordance with paragraph 34 of IAS 29.**</u>

Element label	ET	ER	Reference
Table text block			
Disclosure of information when foreign operation's results and financial position are translated at closing rate at date of most recent statement of financial position [table text block]	TB	D	IAS 21.53B, IAS 21.60P(a)(iii), IFRS 19.219B
Axis and members			
Foreign operations whose functional currency is that of non-hyperinflationary economy (A)		D	IAS 21.53B, IAS 21.60P(a)(iii), IFRS 19.219B
Foreign operations whose functional currency is that of non-hyperinflationary economy (DM)		D	IAS 21.53B, IAS 21.60P(a)(iii), IFRS 19.219B
Total for all foreign operations whose functional currency is that of non-hyperinflationary economies (M)		D	IAS 21.53B, IAS 21.60P(a)(iii), IFRS 19.219B
Line items			
Non-current assets	M	D	IFRS 12.B10(b), IFRS 12.B12(b)(ii), IFRS 18.100
...			
Comprehensive income	M	D	IFRS 1.24(b), IFRS 12.B10(b), IFRS 12.B12(b)(ix), IFRS 1.32(a)(ii), IFRS 18.107(a), IFRS 18.86(c), IFRS 19.24(b), IFRS 19.28(a)(ii)

B25 Paragraph 54A of IAS 21 includes a requirement for an entity applying paragraph 41B to disclose the fact that its presentation currency has ceased to be the currency of a hyperinflationary economy. The IASB proposes to add a Boolean element and a related parent element to reflect the disclosure requirement in paragraph 54A.

Figure B17—Extract from *Translation to a Hyperinflationary Presentation Currency*

54A **When an entity applies paragraph 41B, the entity shall disclose the fact that its presentation currency has ceased to be the currency of a hyperinflationary economy.**

Element label	List	ET	ER	Reference
Statement that entity's presentation currency has ceased to be of hyperinflationary economy		T	D	IAS 21.54A, IFRS 19.220A
Presentation currency has ceased to be of hyperinflationary economy	True / False	B	D	IAS 21.54A, IFRS 19.220A

Amendments to IFRS 19 Subsidiaries without Public Accountability: Disclosures

B26 In developing these amendments, the IASB reduced the disclosure requirements using the same approach it used in developing IFRS 19—specifically by:

(a) excluding disclosure objectives and reducing disclosure requirements for amendments to Standards issued after 28 February 2021;

(b) excluding material that sets out guidance instead of disclosure requirements; and

(c) replacing disclosure requirements relating to management-defined performance measures with a cross-reference to IFRS 18 for entities that use these measures.

B27 The IASB proposes to remove references to the deleted paragraphs from the elements in the IFRS Accounting Taxonomy that are affected by these amendments. Figure B18 illustrates the reduced disclosure requirements and proposed removal of IFRS 19 references.

Figure B18—Extract from IFRS 19

~~**Management-defined performance measures**~~

~~...~~

~~143~~ ~~**An entity shall disclose information about all measures that meet the definition of management-defined performance measures in paragraph 117 of IFRS 18 in a single note (see paragraph 147). This note shall include a statement that the management-defined performance measures provide management's view of an aspect of the financial performance of the entity as a whole and are not necessarily comparable with measures sharing similar labels or descriptions provided by other entities.**~~

~~144~~ ~~**An entity shall label and describe each management-defined performance measure in a clear and understandable manner that does not mislead users of financial statements (see paragraphs 148–149). For each management-defined performance measure, the entity shall disclose:**~~

~~...~~

~~(c)~~ ~~a reconciliation between the management-defined performance measure and the most directly comparable subtotal listed in paragraph 118 of IFRS 18 or total or subtotal specifically required to be presented or disclosed by IFRS Accounting Standards (see paragraphs 150–154).~~

~~...~~

Element label	ET	ER	Reference
Note text block			
Disclosure of management-defined performance measures [text block]	TB	D	IFRS 18.122~~,~~ ~~IFRS 19.143~~
Table text block			
Disclosure of reconciliation of management-defined performance measures [text block]	TB	D	IFRS 18.123(c)~~,~~ ~~IFRS 19.144(c)~~
Axes and members			

continued...

...continued

Management-defined performance measures (A)		D	IFRS 18.122, IFRS 18.123(c)~~,~~ ~~IFRS 19.143,~~ ~~IFRS 19.144(c)~~
Management-defined performance measures (DM)		D	IFRS 18.122, IFRS 18.123(c)~~,~~ ~~IFRS 19.143,~~ ~~IFRS 19.144(c)~~
Reconciliation of management-defined performance measure (A)		D	IFRS 18.123(c)~~,~~ ~~IFRS 19.144(c)~~
Reconciliation of management-defined performance measure (DM)		D	IFRS 18.123(c)~~,~~ ~~IFRS 19.144(c)~~
Value of management-defined performance measure (M)		D	IFRS 18.122, IFRS 18.123(c)~~,~~ ~~IFRS 19.143,~~ ~~IFRS 19.144(c)~~
All reconciling items (M)		D	IFRS 18.123(c)~~,~~ ~~IFRS 19.144(c)~~

Supplier finance arrangements

167 [Deleted]~~An entity shall disclose information about its supplier finance arrangements (as described in paragraph 44G of IAS 7 Statement of Cash Flows) that enables users of financial statements to assess the effects of those arrangements on the entity's liabilities and cash flows and on the entity's exposure to liquidity risk.~~

Element label	ET	ER	Reference
Line item			
Disclosure of information relating to supplier finance arrangements [text block]	TB	D	IAS 7.44F~~,~~ ~~IFRS 19.167~~

168 An entity shall disclose in aggregate for its supplier finance arrangements:~~To meet the objectives in paragraph 167, an entity shall disclose in aggregate for its supplier finance arrangements:~~

(a) the terms and conditions of the arrangements (for example, extended payment terms and security or guarantees provided). However, an entity shall disclose separately the terms and conditions of arrangements that have dissimilar terms and conditions.

(b) as at the beginning and end of the reporting period:

(i) the carrying amounts, and associated line items presented in the entity's statement of financial position, of the financial liabilities that are part of a supplier finance arrangement.

(ii) the carrying amounts, and associated line items, of the financial liabilities disclosed under (i) for which suppliers have already received payment from the finance providers.

(iii) [deleted] ~~the range of payment due dates (for example, 30–40 days after the invoice date) for both the financial liabilities disclosed under (i) and comparable trade payables that are not part of a supplier finance arrangement. Comparable trade payables are, for example, trade payables of the entity within the same line of business or jurisdiction as the financial liabilities disclosed under (i). If ranges of payment due dates are wide, an entity shall disclose explanatory information about those ranges or disclose additional ranges (for example, stratified ranges).~~

Element label	ET	ER	Reference
Table text block			
Disclosure of range of payment due dates of financial liabilities that are part of supplier finance arrangements [text block]	TB	D	IAS 7.44H(b)(iii)~~,~~ ~~IFRS 19.168(b)(iii)~~

continued...

...continued

Axis and members			
Range (A)		D	...~~,~~ ~~IFRS 19.168(b)(iii)~~
Range (DM)		D	...~~,~~ ~~IFRS 19.168(b)(iii)~~
Bottom of range (M)		D	...~~,~~ ~~IFRS 19.168(b)(iii)~~
Top of range (M)		D	...~~,~~ ~~IFRS 19.168(b)(iii)~~
Line items			
Number of days between invoice date and payment due date for financial liabilities that are part of supplier finance arrangements at beginning of period	DUR	D	IAS 7.44H(b)(iii)~~,~~ ~~IFRS 19.168(b)(iii)~~
Number of days between invoice date and payment due date for financial liabilities that are part of supplier finance arrangements at end of period	DUR	D	IAS 7.44H(b)(iii)~~,~~ ~~IFRS 19.168(b)(iii)~~
Number of days between invoice date and payment due date for trade payables that are not part of supplier finance arrangements at beginning of period	DUR	D	IAS 7.44H(b)(iii)~~,~~ ~~IFRS 19.168(b)(iii)~~
Number of days between invoice date and payment due date for trade payables that are not part of supplier finance arrangements at end of period	DUR	D	IAS 7.44H(b)(iii)~~,~~ ~~IFRS 19.168(b)(iii)~~
Other element			
Disclosure of explanatory information about ranges of payment due dates that are wide [text block]	TB	D	IAS 7.44H(b)(iii)~~,~~ ~~IFRS 19.168(b)(iii)~~

(c) the type and effect of non-cash changes in the carrying amounts of the financial liabilities disclosed under (b)(i). Examples of non-cash changes include the effect of business combinations, exchange differences or other transactions that do not require the use of cash or cash equivalents (see paragraph 165).

International tax reform—Pillar Two model rules

...

198 [Deleted]~~In periods in which Pillar Two legislation is enacted or substantively enacted but not yet in effect, an entity shall disclose known or reasonably estimable information that helps users of financial statements understand the entity's exposure to Pillar Two income taxes arising from that legislation.~~

Element label	ET	ER	Reference
Line item			
Disclosure of known or reasonably estimable information about exposure to Pillar Two income taxes [text block]	TB	D	IAS 12.88C, IAS 12.88D, ~~IFRS 19.198,~~ IFRS 19.199

continued...

...continued

199 In periods in which Pillar Two legislation is enacted or substantively enacted but not yet in effect, an entity shall disclose known or reasonably estimable qualitative and quantitative information about its exposure to Pillar Two income taxes at the end of the reporting period. ~~To meet the disclosure objective in paragraph 198, an entity shall disclose qualitative and quantitative information about its exposure to Pillar Two income taxes at the end of the reporting period.~~ This information does not have to reflect all the specific requirements of the Pillar Two legislation and can be provided in the form of an indicative range. To the extent information is not known or reasonably estimable, an entity shall instead disclose a statement to that effect and disclose information about the entity's progress in assessing its exposure.

Element label	ET	ER	Reference
Line items			
Disclosure of known or reasonably estimable information about exposure to Pillar Two income taxes [text block]	TB	D	IAS 12.88C, IAS 12.88D, ~~IFRS 19.198,~~ IFRS 19.199
Disclosure of statement that information is not known or reasonably estimable and entity's progress in assessing exposure to Pillar Two income taxes [text block]	TB	D	IAS 12.88D, IFRS 19.199

Disclosure when a currency is not exchangeable

221 When an entity estimates a spot exchange rate because a currency is not exchangeable into another currency (see paragraph 19A of IAS 21), the entity shall disclose the information required by paragraphs 223–224.~~that enables users of its financial statements to understand how the currency not being exchangeable into the other currency affects, or is expected to affect, the entity's financial performance, financial position and cash flows. To achieve this objective, an entity shall disclose information about:~~

~~(a) the nature and financial effects of the currency not being exchangeable into the other currency;~~

~~(b) the spot exchange rate(s) used;~~

~~(c) the estimation process; and~~

~~(d) the risks to which the entity is exposed because of the currency not being exchangeable into the other currency.~~

Element label	ET	ER	Reference
Line item			
Disclosure of information when currency is not exchangeable into another currency [text block]	TB	D	IAS 21.57A~~,~~ ~~IFRS 19.221~~

222 [Deleted]~~An entity shall consider how much detail is necessary to satisfy the disclosure objective in paragraph 221. An entity shall disclose the information specified in paragraphs 223–224 and any additional information necessary to meet the disclosure objective in paragraph 221.~~

223 An entity shall disclose:~~In applying paragraph 221, an entity shall disclose:~~

...

Appendix C—Documentation labels for new elements

C1 The IFRS Accounting Taxonomy includes documentation labels for its elements. A documentation label describes in text the accounting meaning of an element.

C2 This appendix shows the documentation labels for new elements. Changes to documentation labels are discussed throughout this document. The documentation labels are also available in the IFRS Accounting Taxonomy files.

IFRS 20 *Regulatory Assets and Regulatory Liabilities*

Table C1—Presentation requirements (paragraphs B2–B4)

Element label	Documentation label	ER	Reference
Regulatory income (expense), operating	The amount of all regulatory income minus all regulatory expense, classified as revenue in the operating category in the statement of profit or loss.	D	IFRS 20.62(b), IFRS 18.75(d)
Regulatory income (expense) included in other comprehensive income that will be reclassified to profit or loss, net of tax	The amount of regulatory income (expense) that is excluded from profit or loss and recognised in other comprehensive income that will be reclassified subsequently to profit or loss, net of tax, before reclassification adjustments. [Refer: Regulatory income (expense), operating]	D	IFRS 20.64 IFRS 18.94(a)
Reclassification adjustments on regulatory income (expense), net of tax	The amount of reclassification adjustments related to regulatory income (expense), net of tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Regulatory income (expense), operating]	D	IFRS 20.64, IFRS 18.90
Other comprehensive income, net of tax, regulatory income (expense) that will be reclassified to profit or loss	The amount of other comprehensive income, net of tax, after reclassification adjustments, related to regulatory income (expense) that will be reclassified subsequently to profit or loss. [Refer: Regulatory income (expense), operating]	D	IFRS 20.64, IFRS 18.94(a)
Other comprehensive income, net of tax, regulatory income (expense) that will not be reclassified to profit or loss	The amount of other comprehensive income, net of tax, related to regulatory income (expense) that will not be reclassified subsequently to profit or loss. [Refer: Regulatory income (expense), operating]	D	IFRS 20.64, IFRS 18.94(a)
Regulatory income (expense) included in other comprehensive income that will be reclassified to profit or loss, before tax	The amount of regulatory income (expense) that is excluded from profit or loss and recognised in other comprehensive income that will be reclassified subsequently to profit or loss, before tax, before reclassification adjustments. [Refer: Regulatory income (expense), operating]	D	IFRS 20.64, IFRS 18.94(b)
Reclassification adjustments on regulatory income (expense), before tax	The amount of reclassification adjustments related to regulatory income (expense), before tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Regulatory income (expense), operating]	D	IFRS 20.64, IFRS 18.90

continued...

...continued

Other comprehensive income, before tax, regulatory income (expense) that will be reclassified to profit or loss	The amount of other comprehensive income, before tax, after reclassification adjustments, related to regulatory income (expense) that will be reclassified subsequently to profit or loss. [Refer: Regulatory income (expense), operating]	D	IFRS 20.64, IFRS 18.94(b)
Income tax relating to regulatory income (expense) included in other comprehensive income that will be reclassified to profit or loss	The amount of income tax relating to amounts recognised in other comprehensive income in relation to regulatory income (expense) that will be reclassified subsequently to profit or loss. [Refer: Regulatory income (expenses), operating]	D	IAS 12.81(ab), IFRS 18.93
Other comprehensive income, before tax, regulatory income (expense) that will not be reclassified to profit or loss	The amount of other comprehensive income, before tax, related to regulatory income (expense) that will not be reclassified subsequently to profit or loss. [Refer: Regulatory income (expense), operating]	D	IFRS 20.64, IFRS 18.94(b)
Income tax relating to regulatory income (expense) included in other comprehensive income that will not be reclassified to profit or loss	The amount of income tax relating to amounts recognised in other comprehensive income in relation to regulatory income (expense) that will not be reclassified subsequently to profit or loss. [Refer: Regulatory income (expenses), operating]	D	IAS 12.81(ab), IFRS 18.93
Non-current regulatory assets	The amount of non-current regulatory assets. [Refer: Regulatory assets]	D	IFRS 20.67(b), IFRS 18.103(ea)
Non-current regulatory liabilities	The amount of non-current regulatory liabilities. [Refer: Regulatory liabilities]	D	IFRS 20.67(b), IFRS 18.103(oa)
Current regulatory assets	The amount of current regulatory assets. [Refer: Regulatory assets]	D	IFRS 20.67(b), IFRS 18.103(ea)
Current regulatory liabilities	The amount of current regulatory liabilities. [Refer: Regulatory liabilities]	D	IFRS 20.67(b), IFRS 18.103(oa)
Regulatory assets	The amount of an enforceable present right, created by a regulatory agreement, to add an amount in determining a regulated rate to be charged to customers in future periods because part or all of the total allowed compensation for regulatory goods or services already supplied has not yet been included in revenue recognised from contracts with customers applying IFRS 15.	D	IFRS 20.67(a), IFRS 20.72, IFRS 20.IE305, IFRS 20.IE310, IFRS 18.103(ea)
Regulatory liabilities	The amount of an enforceable present obligation, created by a regulatory agreement, to deduct an amount in determining a regulated rate to be charged to customers in future periods because part or all of the total allowed compensation for regulatory goods or services to be supplied in the future has already been included in revenue recognised from contracts with customers applying IFRS 15.	D	IFRS 20.67(a), IFRS 20.72, IFRS 20.IE305, IFRS 20.IE310, IFRS 18.103(oa)

Table C2—Disclosure requirements for regulatory assets, regulatory liabilities, regulatory income and regulatory expense (paragraphs B5–B17)

Element label	Documentation label	ER	Reference
Disclosure of regulatory income, regulatory expense, regulatory assets and regulatory liabilities [note text block]	Note. The disclosure of regulatory income, regulatory expense, regulatory assets and regulatory liabilities.	D	IFRS 20.68

continued...

...continued

Disclosure of information about regulatory income, regulatory expense, regulatory assets and regulatory liabilities [table text block]	Table. The (typically tabular) disclosure of information about regulatory income, regulatory expense, regulatory assets and regulatory liabilities.	D	IFRS 20.68
Electricity transmission (M)	This member stands for an entity's activity related to the transmission of electricity.	E	IFRS 20.IE310
Water supply (M)	This member stands for an entity's activity related to the supply of water	E	IFRS 20.B96(a)
Types of regulatory agreements (A)	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	E	IFRS 20.B96(c)
Types of regulatory agreements (DM)	This member stands for all types of regulatory agreements. It also represents the standard value for the 'Types of regulatory agreements' axis if no other member is used.	E	IFRS 20.B96(c)
Service concession arrangements (M)	This member stands for a regulatory agreement taking the form of a service concession arrangement.	E	IFRS 20.B96(c)
Contractual licensing agreements (M)	This member stands for a regulatory agreement taking the form of a contractual licensing agreement.	E	IFRS 20.B96(c)
Types of items that regulatory assets or regulatory liabilities relate to (A)	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	E	IFRS 20.B96(d)
Types of items that regulatory assets or regulatory liabilities relate to (DM)	This member stands for all types of items that regulatory assets or regulatory liabilities relate to. It also represents the standard value for the 'Types of items that regulatory assets or regulatory liabilities relate to' axis if no other member is used.	E	IFRS 20.B96(d)
Input cost variances (M)	This member stands for a type of item that regulatory assets or regulatory liabilities relate to input cost variances.	E	IFRS 20.B96(d)
Performance incentives (M)	This member stands for a type of item that regulatory assets or regulatory liabilities relate to performance incentives.	E	IFRS 20.B96(d), IFRS 20.IE305, IFRS 20.IE310
Income taxes (M)	This member stands for a type of item that regulatory assets or regulatory liabilities relate to income taxes.	E	IFRS 20.B96(d)
Pension costs (M)	This member stands for a type of item that regulatory assets or regulatory liabilities relate to pension costs.	E	IFRS 20.B96(d), IFRS 20.IE305, IFRS 20.IE310
Volume variances (M)	This member stands for a type of item that regulatory assets or regulatory liabilities relate to volume variances.	E	IFRS 20.IE305, IFRS 20.IE310
Exposure to substantially different risks or uncertainties (A)	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	E	IFRS 20.B96(e)
Exposure to substantially different risks or uncertainties (DM)	This member stands for the standard value for the 'Exposure to substantially different risks or uncertainties' axis if no other member is used.	E	IFRS 20.B96(e)

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Disclosure of reconciliation of regulatory assets [table text block]	Table. The (typically tabular) disclosure of reconciliations from the opening to the closing carrying amounts of regulatory assets. [Refer: Regulatory assets]	D	IFRS 20.72
Disclosure of reconciliation of regulatory liabilities [table text block]	Table. The (typically tabular) disclosure of reconciliations from the opening to the closing carrying amounts of regulatory liabilities. [Refer: Regulatory liabilities]	D	IFRS 20.72
Increase included in statement of profit or loss through origination, regulatory assets	The increase in regulatory assets resulting from origination included in the statement of profit or loss. [Refer: Regulatory assets]	D	IFRS 20.73(a), IFRS 20.IE305, IFRS 20.IE310
Decrease included in statement of profit or loss through recovery, regulatory assets	The decrease in regulatory assets resulting from recovery included in the statement of profit or loss. [Refer: Regulatory assets]	D	IFRS 20.73(c), IFRS 20.IE305, IFRS 20.IE310
Increase included in statement of profit or loss through regulatory interest income, regulatory assets	The increase in regulatory assets resulting from regulatory interest income included in the statement of profit or loss. [Refer: Regulatory assets]	D	IFRS 20.73(e), IFRS 20.IE305, IFRS 20.IE310
Increase (decrease) included in statement of profit or loss through remeasurement, regulatory assets	The increase (decrease) in regulatory assets resulting from remeasurement included in the statement of profit or loss. [Refer: Regulatory assets]	E	IFRS 20.73(f)
Increase (decrease) included in statement of profit or loss through changes in boundary of regulatory agreement, regulatory assets	The increase (decrease) in regulatory assets resulting from changes in the boundary of a regulatory agreement included in the statement of profit or loss. [Refer: Regulatory assets]	E	IFRS 20.73(f)
Increase included in other comprehensive income through origination, regulatory assets	The increase in regulatory assets resulting from origination included in other comprehensive income. [Refer: Regulatory assets]	D	IFRS 20.73(a)
Decrease included in other comprehensive income through recovery, regulatory assets	The decrease in regulatory assets resulting from recovery included in other comprehensive income. [Refer: Regulatory assets]	D	IFRS 20.73(c)
Increase (decrease) included in other comprehensive income through remeasurement, regulatory assets	The increase (decrease) in regulatory assets resulting from remeasurement included in other comprehensive income. [Refer: Regulatory assets]	E	IFRS 20.73(f), IFRS 20.IE305, IFRS 20.IE310
Increase (decrease) included in other comprehensive income through changes in boundary of regulatory agreement, regulatory assets	The increase (decrease) in regulatory assets resulting from changes in the boundary of a regulatory agreement included in other comprehensive income. [Refer: Regulatory assets]	E	IFRS 20.73(f)
Increase through business combination, regulatory assets	The increase in regulatory assets resulting from a business combination. [Refer: Regulatory assets]	E	IFRS 20.73(g), IFRS 20.IE305, IFRS 20.IE310
Total increase (decrease) in regulatory assets	The increase (decrease) in regulatory assets. [Refer: Regulatory assets]	D	IFRS 20.72
Increase included in statement of profit or loss through origination, regulatory liabilities	The increase in regulatory liabilities resulting from origination included in the statement of profit or loss. [Refer: Regulatory liabilities]	D	IFRS 20.73(b), IFRS 20.IE305, IFRS 20.IE310
Decrease included in statement of profit or loss through fulfilment, regulatory liabilities	The decrease in regulatory liabilities resulting from fulfilment included in the statement of profit or loss. [Refer: Regulatory liabilities]	D	IFRS 20.73(d), IFRS 20.IE305, IFRS 20.IE310

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Increase included in statement of profit or loss through regulatory interest expense, regulatory liabilities	The increase in regulatory liabilities resulting from regulatory interest expense included in the statement of profit or loss. [Refer: Regulatory liabilities]	D	IFRS 20.73(e), IFRS 20.IE305, IFRS 20.IE310
Increase (decrease) included in statement of profit or loss through remeasurement, regulatory liabilities	The increase (decrease) in regulatory liabilities resulting from remeasurement included in the statement of profit or loss. [Refer: Regulatory liabilities]	E	IFRS 20.73(f), IFRS 20.IE305, IFRS 20.IE310
Increase (decrease) included in statement of profit or loss through changes in boundary of regulatory agreement, regulatory liabilities	The increase (decrease) in regulatory liabilities resulting from changes in the boundary of a regulatory agreement included in the statement of profit or loss. [Refer: Regulatory liabilities]	E	IFRS 20.73(f)
Increase included in other comprehensive income through origination, regulatory liabilities	The increase in regulatory liabilities resulting from origination included in other comprehensive income. [Refer: Regulatory liabilities]	D	IFRS 20.73(b)
Decrease included in other comprehensive income through fulfilment, regulatory liabilities	The decrease in regulatory liabilities resulting from fulfilment included in other comprehensive income. [Refer: Regulatory liabilities]	D	IFRS 20.73(d)
Increase (decrease) included in other comprehensive income through remeasurement, regulatory liabilities	The increase (decrease) in regulatory liabilities resulting from remeasurement included in other comprehensive income. [Refer: Regulatory liabilities]	E	IFRS 20.73(f)
Increase (decrease) included in other comprehensive income through changes in boundary of regulatory agreement, regulatory liabilities	The increase (decrease) in regulatory liabilities resulting from changes in the boundary of a regulatory agreement included in other comprehensive income. [Refer: Regulatory liabilities]	E	IFRS 20.73(f)
Increase through business combination, regulatory liabilities	The increase in regulatory liabilities resulting from a business combination. [Refer: Regulatory liabilities]	E	IFRS 20.73(g), IFRS 20.IE305, IFRS 20.IE310
Total increase (decrease) in regulatory liabilities	The increase (decrease) in regulatory liabilities. [Refer: Regulatory liabilities]	D	IFRS 20.72
Disclosure of when entity expects to recover regulatory assets [table text block]	Table. The (typically tabular) disclosure of undiscounted cash flows related to when an entity expects to recover regulatory assets.	D	IFRS 20.75
Disclosure of when entity expects to fulfil regulatory liabilities [table text block]	Table. The (typically tabular) disclosure of undiscounted cash flows related to when an entity expects to fulfil regulatory liabilities.	D	IFRS 20.75
Regulatory interest rate (A)	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	D	IFRS 20.75
Regulatory interest rate (DM)	This member stands for the standard value for the 'Regulatory interest rate' axis if no other member is used.	D	IFRS 20.75
Regulatory asset expected to be recovered, undiscounted cash flows	The amount of contractual undiscounted cash flows related to a regulatory asset expected to be recovered.	D	IFRS 20.75, IFRS 20.76
Regulatory liability expected to be fulfilled, undiscounted cash flows	The amount of contractual undiscounted cash flows related to a regulatory liability expected to be fulfilled.	D	IFRS 20.75, IFRS 20.76

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Regulatory interest rate is not nil (M)	This member stands for a regulatory interest rate that is not nil applied in a regulatory agreement.	D	IFRS 20.75(a)
Regulatory interest rate is nil (M)	This member stands for a regulatory interest rate of nil applied in a regulatory agreement.	D	IFRS 20.75(b)
Disclosure of information about regulatory assets and regulatory liabilities measured using cash-flow-based measurement technique [table text block]	Table. The (typically tabular) disclosure of information about regulatory assets and regulatory liabilities measured using a cash-flow-based measurement technique described in paragraph 34 of IFRS 20.	D	IFRS 20.78
Discount rate used in measuring regulatory assets and regulatory liabilities	The discount rate used in measuring regulatory assets and regulatory liabilities to which a regulatory agreement applies a regulatory interest rate.	D	IFRS 20.78(a)
Carrying amount of regulatory assets to which entity has applied exemption from discounting estimated future cash flows	The carrying amount of regulatory assets at the end of the reporting period to which an entity has applied the exemption from discounting estimated future cash flows described in paragraph 50 of IFRS 20.	D	IFRS 20.78(c)
Carrying amount of regulatory liabilities to which entity has applied exemption from discounting estimated future cash flows	The carrying amount of regulatory liabilities at the end of the reporting period to which an entity has applied the exemption from discounting estimated future cash flows described in paragraph 50 of IFRS 20.	D	IFRS 20.78(c)
Disclosure of information about regulatory assets and regulatory liabilities measured using simplified measurement approach [text block]	The disclosure of information about regulatory assets and regulatory liabilities measured using the simplified measurement approach described in paragraph 60 of IFRS 20. This includes: the explanation of the relationship between the carrying amount, and changes therein, of the regulatory assets or regulatory liabilities and the carrying amount, and changes therein, of the related liabilities or related assets; the explanation of the relationship between the risks associated with the regulatory assets or regulatory liabilities and the risks associated with the related liabilities or related assets; and the explanation of how uncertainties affect the recovery of regulatory assets or fulfilment of regulatory liabilities.	D	IFRS 20.79
Disclosure of information about unrecognised regulatory assets and unrecognised regulatory liabilities [text block]	The disclosure of information about unrecognised regulatory assets and unrecognised regulatory liabilities. This includes: the type of compensation or deduction the unrecognised regulatory assets and unrecognised regulatory liabilities relate to; and the reason they have not been recognised.	D	IFRS 20.81

Table C3—Disclosure requirements for the relationship between an entity's regulatory capital base and related items (paragraph B18)

Element label	Documentation label	List	ER	Reference
Disclosure of relationship between entity's regulatory capital base and related items [text block]	The disclosure of the relationship between an entity's regulatory capital base and a related item or items. This includes: the description of the type of relationship between its regulatory capital base and a related item or items; the description of the reasons why the entity determined that the relationship is of that type; the description of any change to or from a direct relationship, and the reason for the change; and the description of the regulatory approach used by the regulator to compensate the entity for inflation on its regulatory capital base.		D	IFRS 20.82, IFRS 20.83
Type of relationship between regulatory capital base and related items	Indicates which type of relationship is between regulatory capital base and a related item or items.	Direct relationship / Not direct relationship	D	IFRS 20.83(a)
Regulatory approach used by regulator to compensate entity for inflation on regulatory capital base	Indicates which regulatory approach is used by a regulator to compensate an entity for inflation on its regulatory capital base.	Nominal regulatory approach / Real regulatory approach	D	IFRS 20.83(d)

Table C4—Transitional disclosures (paragraphs B19–B20)

Element label	Documentation label	ER	Reference
Description of transition reliefs applied when entity elects to use modified retrospective approach	The description of the transition reliefs an entity has applied, and how the entity has applied those transition reliefs, when it elects to use the modified retrospective approach.	D	IFRS 20.C13, IFRS 1.31D

Table C5—Disclosure of early application (paragraph B21)

Element label	Documentation label	ER	Reference
IFRS 20 (M)	This member stands for IFRS 20 Regulatory Assets and Regulatory Liabilities.	D	IFRS 20.C1

Translation to a Hyperinflationary Presentation Currency

Table C6—Disclosure of information relating to translation to a hyperinflationary presentation currency (paragraphs B23–B25)

Element label	Documentation label	List	ER	Reference
Statement that all amounts in entity's financial statements or foreign operation's results and financial position have been translated at closing rate at date of most recent statement of financial position	The statement that all amounts in the entity's financial statements or the foreign operation's results and financial position have been translated at the closing rate at the date of the most recent statement of financial position.		D	IAS 21.53A, IFRS 19.219A
Amounts in financial statements have been translated at closing rate at date of most recent statement of financial position	Indicates whether amounts translated at the closing rate at the date of the most recent statement of financial position includes foreign operation's comparative financial information or excludes foreign operation's comparative financial information.	Including foreign operation's comparative financial information / Excluding foreign operation's comparative financial information	D	IAS 21.53A, IFRS 19.219A
Disclosure of information when foreign operation's results and financial position are translated at closing rate at date of most recent statement of financial position [table text block]	Table. The (typically tabular) disclosure of information when a foreign operation's results and financial position are translated at the closing rate at the date of the most recent statement of financial position and information for the comparative years are restated applying general price index.		D	IAS 21.53B, IAS 21.60P(a)(iii), IFRS 19.219B
Foreign operations whose functional currency is that of non-hyperinflationary economy (A)	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.		D	IAS 21.53B, IAS 21.60P(a)(iii), IFRS 19.219B
Foreign operations whose functional currency is that of non-hyperinflationary economy (DM)	This member stands for the standard value of the 'Foreign operations whose functional currency is that of a non-hyperinflationary economy' axis if no other member is used.		D	IAS 21.53B, IAS 21.60P(a)(iii), IFRS 19.219B
Total for all foreign operations whose functional currency is that of non-hyperinflationary economies (M)	This member stands for the total for all foreign operations whose functional currency is that of non-hyperinflationary economies.		D	IAS 21.53B, IAS 21.60P(a)(iii), IFRS 19.219B

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Statement that entity's presentation currency has ceased to be of hyperinflationary economy	The statement that the entity's presentation currency has ceased to be the currency of a hyperinflationary economy.	D	IAS 21.54A, IFRS 19.220A
Presentation currency has ceased to be of hyperinflationary economy	Indicates (true false) whether the entity's presentation currency has ceased to be the currency of a hyperinflationary economy.	D	IAS 21.54A, IFRS 19.220A