

Introduction

- Updates to the IFRS Accounting Taxonomy are released when the International Accounting Standards Board (IASB) issues new or amended IFRS Accounting Standards that affect IFRS Accounting Taxonomy content. Updates might also be released to reflect an analysis of disclosures commonly reported in practice or improvements to the IFRS Accounting Taxonomy's general content or technology.
- Updates to the IFRS Accounting Taxonomy are compiled into an annual IFRS Accounting Taxonomy. The IFRS Foundation (Foundation) usually publishes the compiled IFRS Accounting Taxonomy in the first quarter of each year.
- Since publishing the 2025 IFRS Accounting Taxonomy, no updates to the content or technology of the IFRS Accounting Taxonomy were made that would affect digital reporting for the 2026 reporting periods. Consequently, the Foundation did not publish a 2026 iteration of the annual IFRS Accounting Taxonomy.
- Stakeholders should continue using the 2025 IFRS Accounting Taxonomy to tag financial information prepared in accordance with IFRS Accounting Standards.
- The Foundation has published this guidance to help stakeholders understand how to apply the 2025 IFRS Accounting Taxonomy for the 2026 reporting periods.

Guidance for preparers and software providers

- Preparers and tagging agents should:
 - expect no schema or element changes in 2026.
 - use the 2025 IFRS Accounting Taxonomy entry points in tagging tools and workflows for 2026 reporting periods.
 - follow their regulator's filing rules. For example, some filing-system owners maintain only the latest IFRS digital taxonomy. In this case, preparers and tagging agents should continue to use the 2025 IFRS Accounting Taxonomy until the 2027 IFRS Accounting Taxonomy is released, or until otherwise instructed by the regulator.
 - continue to use supporting materials published by the Foundation—such as the IFRS Taxonomy Illustrated (ITI) and *Using the IFRS Taxonomy—A preparer's guide*—for guidance on using labels and references.
- To facilitate version control, auditability and identification of the correct taxonomy used in the tagging process, preparers and tagging agents should:

- cite use of the ‘2025 IFRS Accounting Taxonomy (released 27 March 2025)’ when documenting the tagging process; and
- use the 2025 IFRS Accounting Taxonomy artefacts—such as XBRL files, versioning information and ITI views—for the purposes of change-tracking and validation.

Tagging reminders for 2026 reporting periods

- The 2025 IFRS Accounting Taxonomy reflects IFRS Accounting Standards issued by the IASB as at 1 January 2025. The taxonomy provides two entry points. If preparers:
 - continue to apply IAS 1 *Presentation of Financial Statements*, they should use the Full IFRS Accounting Standards Entry Point, with elements reflecting IAS 1 presentation and disclosure requirements; or
 - early apply IFRS 18 *Presentation and Disclosure of Financial Statements*, they should use the Early Application of IFRS 18 Entry Point, with elements reflecting IFRS 18 presentation and disclosure requirements.
- The 2025 IFRS Accounting Taxonomy also includes a formula linkbase that validates the reconciliation between IFRS-defined subtotals and related management-defined performance measures for preparers that apply IFRS 18 early. Preparers and tagging agents are encouraged to incorporate this validation into their quality-assurance processes.

Dealing with element references that become effective or are due to expire in 2026

- IFRS Accounting Standards often permit early application. Additionally, a new or amended IFRS Accounting Standard might replace or supersede another IFRS Accounting Standard and/or paragraphs within another IFRS Accounting Standard.
- Elements included within the IFRS Accounting Taxonomy might relate to IFRS Accounting Standards that:
 - have been issued but are not yet effective, and could be applied early; or
 - are still applicable but will expire in a subsequent year.
- Consequently, IFRS Accounting Taxonomy element references contain details regarding effective dates (for example, ‘Effective 2026-01-01’) and/or expiry dates (for example, ‘Expiry date 2026-01-01’) that might be relevant for the 2026 reporting periods.
- In the 2025 IFRS Accounting Taxonomy, there are three types of element reference notes. The accompanying Excel document provides a detailed list of the IFRS Accounting Taxonomy elements affected by the following reference notes:

- ‘*Effective 2026-01-01*’—elements with the reference note ‘Effective 2026-01-01’ reflect presentation and disclosure requirements that have become effective for reporting periods beginning on or after 1 January 2026. These elements are required to be used to tag the related information presented or disclosed in financial statements for reporting periods beginning on or after 1 January 2026.
- ‘*Expiry date 2026-01-01*’—elements with the reference note ‘Expiry date 2026-01-01’ reflect presentation and disclosure requirements that are no longer effective for reporting periods beginning on or after 1 January 2026. Most of these elements are not permitted to be used to tag information reported in financial statements for reporting periods beginning on or after 1 January 2026. Some elements are only permitted to be used to tag non-restated comparative information for a maximum of three years after 1 January 2026.
- ‘*Expired 2023-01-01*’—this element reference note was introduced in the [IFRS Accounting Taxonomy Update—2022 General Improvements and Common Practice](#). The reference note indicates that the related element is expired and is retained in the Taxonomy solely for the purpose of tagging **non-restated comparative information for reporting periods between 1 January 2023 and 1 January 2026 only**. Consequently, all elements with a reference note ‘Expired 2023-01-01’ are prohibited for use for reporting periods beginning on or after 1 January 2026.

Guidance for regulators and filing system owners

- Regulators and filing-system owners should:
 - maintain the 2025 IFRS Accounting Taxonomy as the current version in filing systems. If a system supports only one active version of the IFRS Accounting Taxonomy, the 2025 IFRS Accounting Taxonomy should remain active until the 2027 IFRS Accounting Taxonomy is released in the first quarter of 2027.
 - in circumstances in which the jurisdiction hosts multiple versions of a taxonomy for transition purposes, clearly indicate which version of the IFRS Accounting Taxonomy applies by filing period and consider a deprecation notice for earlier versions.
 - ensure toolchains recognise the 2025 IFRS Accounting Taxonomy and corresponding namespace identifiers as the current IFRS Accounting Taxonomy until the 2027 IFRS Accounting Taxonomy is released in the first quarter of 2027.
 - communicate:
 - to users that no IFRS Accounting Taxonomy is issued in 2026 and that the 2025 IFRS Accounting Taxonomy remains current until the 2027 IFRS Accounting Taxonomy is released in the first quarter of 2027; and

- to software vendors and data aggregators that they should pin their 'latest' IFRS Accounting Taxonomy settings to the 2025 version until the 2027 IFRS Accounting Taxonomy is released in the first quarter of 2027.

Accessing authoritative materials for 2025 IFRS Accounting Taxonomy

- [IFRS Accounting Taxonomy 2025 package and materials](#)
- [Annual IFRS Accounting Taxonomies webpage](#)
- [Various guides to aid the understanding and use of the IFRS Accounting Taxonomy](#)

Contact us

- For technical enquiries, please contact: taxonomy@ifrs.org
- For licensing enquiries, please contact: licencing@ifrs.org