

Introduction

The content of the IFRS Taxonomy is designed to accurately reflect the presentation and disclosure requirements of IFRS Standards as issued by the International Accounting Standards Board. It also includes elements from the accompanying materials to the IFRS Standards (Implementation Guidance and Illustrative Examples) and elements for disclosures that are not required, but that are commonly reported by entities in practice (common practice).

The *IFRS Taxonomy Illustrated* is designed to facilitate an understanding of the IFRS Taxonomy content and to assist with the preparation and usage of structured electronic IFRS financial statements. It presents the IFRS Taxonomy content in a way that allows a user to review and navigate it without an in depth understanding of the technical specification, ie XBRL (eXtensible Business Reporting Language). The *IFRS Taxonomy Illustrated* is available in both HTML and PDF format.

The HTML version includes content that is not available within the PDF format. The HTML version contains documentation labels with hyperlinks and additional features, enhancing navigation. Both the HTML and PDF versions include links to eIFRS (electronic IFRS Standards), the IFRS Foundation's online subscription service that contains the electronic consolidated editions of the IFRS Standards and accompanying documents.

How to read the *IFRS Taxonomy Illustrated*

This section explains the format and content of the *IFRS Taxonomy Illustrated*. The explanations given here apply throughout the document.

Presentation groups	Element properties	References	Documentation labels (HTML only)
IFRS 1			
^ [819100] Notes - First time adoption			
Disclosure of first-time adoption [text block]	text block	IFRS 1 - Presentation and disclosure <small>Disclosure</small>	The entire disclosure for the entity's first-time adoption of International Financial Reporting Standards.
Description of nature of main adjustments that would make historical summaries or comparative information presented in accordance with previous GAAP comply with IFRSs	text	IFRS 1.22 b <small>Disclosure</small>	The description of the nature of main adjustments that would make historical summaries or comparative information presented in accordance with previous GAAP comply with IFRSs. [Refer: Previous GAAP [member] ; IFRSs [member]]
Disclosure of comparative information prepared under previous GAAP [text block]	text block	IFRS 1.24 <small>Disclosure</small>	The disclosure, in the entity's first IFRS financial statements, of comparative information prepared under previous GAAP.

For detailed information on the terminology used in this document, please refer to the *Guide to Understanding the IFRS® Taxonomy Update*, which is available on our website.

First column—presentation groups

IFRS Taxonomy presentation groups organise elements into groups so that users can easily browse the Taxonomy and find the information they are looking for.

Currently, the IFRS Taxonomy presentation groups are structured in one of the following ways, either by how the information is typically organised within IFRS financial statements (*IFRS Taxonomy Illustrated organised by financial statements*) or based on the structure of the IFRS Standards (*IFRS Taxonomy Illustrated organised by IFRS Standards*).¹

The first column of the *IFRS Taxonomy Illustrated* represents the IFRS Taxonomy presentation groups:

- column headings (highlighted in grey) generally represent the number of an IFRS Standard. This only applies to the *IFRS Taxonomy Illustrated organised by IFRS Standards*.
- column sub-headings (highlighted in pink) generally represent the name of an IFRS Standard, IAS or IFRIC Interpretation component. Each column heading name is preceded by a six-digit number in square brackets, which has a value between [100000] and [999999]. These numbers are not related to the IFRS Standards but are used to identify presentation groups.
- rows below column headings represent the elements belonging to this IFRS Taxonomy presentation group.

Within a presentation group, further navigational aid is provided in some cases by grouping items under a title/subtitle; these elements have a suffix of 'abstract' or 'text block' in square brackets.

¹ *Disclaimer*: the IFRS Taxonomy presentation groups do not represent guidance regarding the order or location of disclosures within IFRS financial statements.

Second column—element types and other properties

The second column of the *IFRS Taxonomy Illustrated* provides information about the properties of the IFRS Taxonomy elements, such as the element type of line items or whether the IFRS Taxonomy element is an axis or a member belonging to an axis:²

- text block—denotes that the element type is a block of text. It is used to tag larger pieces of text, such as notes, accounting policies or tables;
- text—denotes that the element type is text. It is used to tag short pieces of narrative information;
- yyyy-mm-dd—denotes that the element type is a date;
- X—denotes that the element type is monetary;
- (X)—denotes that the element type is monetary and presented as a negative value;
- X.XX—denotes that the element type is a decimalised value (such as a percentage or a ‘per share’ value); and
- shares—denotes that the element type is a number of shares.

The second column also contains information about whether a line item:

- has a balance attribute of credit or debit; and
- is expected to be reported for a period of time (a duration) or at a particular point in time (an instant).

The IFRS Taxonomy includes tables that group together line items, axes and members. The second column provides information to better identify and navigate IFRS Taxonomy tables:

- table—denotes the beginning of an IFRS Taxonomy table;
- axis—denotes an axis (or axes) within an IFRS Taxonomy table;
- member—denotes a member on an axis; and
- line items—denotes the beginning of a series of line items applicable for an IFRS Taxonomy table.

Lastly, use of ____ within this column denotes that the element is the total of the preceding rows.

Third column—references

Element references provide the cross-reference between an IFRS Taxonomy element and the corresponding paragraph or section within the IFRS Standards or their accompanying materials.

The third column indicates the corresponding paragraph or section in the IFRS Standards for a given disclosure, together with the nature of the reference:

- disclosure—denotes an IFRS disclosure or presentation requirement; and

² Please refer to the *Guide to Understanding the IFRS® Taxonomy Update* for a detailed explanation of the terms used.

- example—denotes an example for an IFRS Standard or accompanying material to an IFRS Standard.

A reference of ‘Common practice’ is used when an element is not sourced directly from the IFRS Standards, but reflects IFRS reporting practice.

Fourth column—documentation labels

The fourth column provides a written description of the accounting meaning of an IFRS Taxonomy element.³

How to navigate through the IFRS Taxonomy Illustrated

The IFRS Taxonomy Illustrated in HTML format has additional navigational features, which may help users find relevant IFRS Taxonomy elements more effectively. This section provides an overview of these features.

Expand or collapse all IFRS Taxonomy presentation groups

Showing or hiding all IFRS Taxonomy elements within an IFRS Taxonomy presentation group can be done by use the following options: **[Expand all]** **[Collapse all]**.

For example:

[Expand all] [Collapse all] | Toggle column: [Element properties] [References] [Documentation labels]

- ▼ [110000] General information about financial statements
- ▼ [210000] Statement of financial position, current/non-current
- ▼ [220000] Statement of financial position, order of liquidity
- ▼ [310000] Statement of comprehensive income, profit or loss, by function of expense
- ▼ [320000] Statement of comprehensive income, profit or loss, by nature of expense
- ▼ [410000] Statement of comprehensive income, OCI components presented net of tax
- ▼ [420000] Statement of comprehensive income, OCI components presented before tax
- ▼ [510000] Statement of cash flows, direct method
- ▼ [520000] Statement of cash flows, indirect method
- ▼ [610000] Statement of changes in equity
- ▼ [710000] Statement of changes in net assets available for benefits
- ▼ [800100] Notes - Subclassifications of assets, liabilities and equities
- ▼ [800200] Notes - Analysis of income and expense
- ▼ [800300] Notes - Statement of cash flows, additional disclosures
- ▼ [800400] Notes - Statement of changes in equity, additional disclosures

View after clicking on the [Expand all] button:

³ Please note that this column is only available for the *IFRS Taxonomy Illustrated* in HTML format.

[Expand all] | [Collapse all] | [Toggle column: [Element properties] [References] [Documentation labels]]

^ [110000] General information about financial statements	
Disclosure of general information about financial statements [text block]	The entire disclosure for general information about financial statements.
Name of reporting entity or other means of identification	The name of the reporting entity or other means of identification.
Explanation of change in name of reporting entity or other means of identification from end of preceding reporting period	The explanation of the change in either the name of the reporting entity or any other means of identification from the end of the preceding reporting period.
Description of nature of financial statements	The description of the nature of financial statements (for example, whether the financial statements are of an individual entity or a group of entities).
Date of end of reporting period	The date of the end of the reporting period.
Period covered by financial statements	The description of the period covered by the set of financial statements or notes.
Description of presentation currency	The description of the currency in which the financial statements are presented.
Level of rounding used in financial statements	Information about the level of rounding used in the presentation of amounts in the financial statements.
^ [210000] Statement of financial position, current/non-current	
Statement of financial position [abstract]	
Assets [abstract]	
Non-current assets [abstract]	
Property, plant and equipment	The amount of tangible assets that: (a) are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes; and (b) are expected to be used during more than one period.

Expand or collapse specific IFRS Taxonomy presentation groups

Showing or hiding all elements within a specific IFRS Taxonomy presentation group can be done by clicking on the column headings of that group.

For example:

IAS 1	
▼ [110000] General information about financial statements	
▼ [210000] Statement of financial position, current/non-current	
▼ [220000] Statement of financial position, order of liquidity	
▼ [310000] Statement of comprehensive income, profit or loss, by function of expense	
▼ [320000] Statement of comprehensive income, profit or loss, by nature of expense	
▼ [410000] Statement of comprehensive income, OCI components presented net of tax	
▼ [420000] Statement of comprehensive income, OCI components presented before tax	
▼ [610000] Statement of changes in equity	

View after clicking on the column heading labelled 'General information about financial statements':

IAS 1	
^ [110000] General information about financial statements	
Disclosure of general information about financial statements [text block]	The entire disclosure for general information about financial statements.
Name of reporting entity or other means of identification	The name of the reporting entity or other means of identification.
Explanation of change in name of reporting entity or other means of identification from end of preceding reporting period	The explanation of the change in either the name of the reporting entity or any other means of identification from the end of the preceding reporting period.
Description of nature of financial statements	The description of the nature of financial statements (for example, whether the financial statements are of an individual entity or a group of entities).
Date of end of reporting period	The date of the end of the reporting period.
Period covered by financial statements	The description of the period covered by the set of financial statements or notes.
Description of presentation currency	The description of the currency in which the financial statements are presented.
Level of rounding used in financial statements	Information about the level of rounding used in the presentation of amounts in the financial statements.
▼ [210000] Statement of financial position, current/non-current	
▼ [220000] Statement of financial position, order of liquidity	
▼ [310000] Statement of comprehensive income, profit or loss, by function of expense	
▼ [320000] Statement of comprehensive income, profit or loss, by nature of expense	
▼ [410000] Statement of comprehensive income, OCI components presented net of tax	
▼ [420000] Statement of comprehensive income, OCI components presented before tax	
▼ [610000] Statement of changes in equity	

Frozen column headings when scrolling down the IFRS Taxonomy Illustrated

The column heading of an IFRS Taxonomy presentation group always remains visible when you scroll down the IFRS Taxonomy illustrated vertically.

For example:

View before scrolling down the IFRS presentation group labelled 'Notes – Property, plant and equipment':

<ul style="list-style-type: none"> ▼ [818000] Notes - Related party ▼ [819100] Notes - First time adoption ▲ [822100] Notes - Property, plant and equipment 	
Disclosure of property, plant and equipment [text block]	The entire disclosure for property, plant and equipment.
Disclosure of detailed information about property, plant and equipment [text block]	The disclosure of detailed information about property, plant and equipment. [Refer: Property, plant and equipment]
Disclosure of detailed information about property, plant and equipment [abstract]	
Disclosure of detailed information about property, plant and equipment [table]	Schedule disclosing information related to details of property, plant and equipment.
Classes of property, plant and equipment [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.
Property, plant and equipment [member]	This member stands for property, plant and equipment. It also represents the standard value for the 'Classes of property, plant and equipment' axis if no other member is used. [Refer: Property, plant and equipment]
Land and buildings [member]	This member stands for a class of property, plant and equipment representing land and depreciable buildings and similar structures for use in operations. [Refer: Buildings: Land; Property, plant and equipment]
Land [member]	This member stands for a class of property, plant and equipment representing land held by the entity for use in operations. [Refer: Property, plant and equipment]
Buildings [member]	This member stands for a class of plant, property and equipment representing depreciable buildings and similar structures for use in operations. [Refer: Property, plant and equipment]

View after scrolling down within this presentation group:

<ul style="list-style-type: none"> ▲ [822100] Notes - Property, plant and equipment 	
Disclosure of detailed information about property, plant and equipment [abstract]	
Disclosure of detailed information about property, plant and equipment [table]	Schedule disclosing information related to details of property, plant and equipment.
Classes of property, plant and equipment [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.
Property, plant and equipment [member]	This member stands for property, plant and equipment. It also represents the standard value for the 'Classes of property, plant and equipment' axis if no other member is used. [Refer: Property, plant and equipment]
Land and buildings [member]	This member stands for a class of property, plant and equipment representing land and depreciable buildings and similar structures for use in operations. [Refer: Buildings: Land; Property, plant and equipment]
Land [member]	This member stands for a class of property, plant and equipment representing land held by the entity for use in operations. [Refer: Property, plant and equipment]
Buildings [member]	This member stands for a class of plant, property and equipment representing depreciable buildings and similar structures for use in operations. [Refer: Property, plant and equipment]
Machinery [member]	This member stands for a class of property, plant and equipment representing long-lived, depreciable machinery used in operations. [Refer: Property, plant and equipment]

Toggle columns

Hiding or displaying columns can be done via the following options: **[Element properties]** **[References]** **[Documentation labels]**

For example:

[Expand all] [Collapse all] | Toggle column: [Element properties] [References] [Documentation labels]

<ul style="list-style-type: none"> ▲ [110000] General information about financial statements 	
Disclosure of general information about financial statements [text block]	
Name of reporting entity or other means of identification	
Explanation of change in name of reporting entity or other means of identification from end of preceding reporting period	
Description of nature of financial statements	
Date of end of reporting period	
Period covered by financial statements	
Description of presentation currency	
Level of rounding used in financial statements	
<ul style="list-style-type: none"> ▲ [210000] Statement of financial position, current/non-current 	
Statement of financial position [abstract]	
Assets [abstract]	
Non-current assets [abstract]	
Property, plant and equipment	

View after clicking on the [Documentation labels] option:

[Expand all] [Collapse all] | Toggle column: [Element properties] [References] [Documentation labels]

^ [110000] General information about financial statements	
Disclosure of general information about financial statements [text block]	The entire disclosure for general information about financial statements.
Name of reporting entity or other means of identification	The name of the reporting entity or other means of identification.
Explanation of change in name of reporting entity or other means of identification from end of preceding reporting period	The explanation of the change in either the name of the reporting entity or any other means of identification from the end of the preceding reporting period.
Description of nature of financial statements	The description of the nature of financial statements (for example, whether the financial statements are of an individual entity or a group of entities).
Date of end of reporting period	The date of the end of the reporting period.
Period covered by financial statements	The description of the period covered by the set of financial statements or notes.
Description of presentation currency	The description of the currency in which the financial statements are presented.
Level of rounding used in financial statements	Information about the level of rounding used in the presentation of amounts in the financial statements.
^ [210000] Statement of financial position, current/non-current	
Statement of financial position [abstract]	
Assets [abstract]	
Non-current assets [abstract]	
Property, plant and equipment	The amount of tangible assets that: (a) are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes; and (b) are expected to be used during more than one period.

Related elements—viewing of documentation labels and hyperlinks

The IFRS Taxonomy documentation labels include references to related elements.

By hovering over a related element, the documentation label of that element can be viewed.⁴

For example:

The documentation label for the IFRS Taxonomy element ‘Land and buildings’ states that ‘Property, plant and equipment’ is a related element. A cloud pop-up containing the documentation label of ‘Property, plant and equipment’ is visible when hovering over this element.

^ [822100] Notes - Property, plant and equipment	
Disclosure of detailed information about property, plant and equipment [table]	Schedule disclosing information related to details of property, plant and equipment.
Classes of property, plant and equipment [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.
Property, plant and equipment [member]	The amount of tangible assets that: (a) are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes; and (b) are expected to be used during more than one period. [Refer: Property, plant and equipment]
Land and buildings [member]	The amount of tangible assets that: (a) are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes; and (b) are expected to be used during more than one period. [Refer: Property, plant and equipment]
Land [member]	This member stands for a class of property, plant and equipment representing land held by the entity for use in operations. [Refer: Property, plant and equipment]

Alternatively, clicking on the related element takes users to the location of the element within the IFRS Taxonomy Illustrated.

For example:

Before clicking on the related IFRS Taxonomy element:

^ [822100] Notes - Property, plant and equipment	
Measurement bases, property, plant and equipment	The measurement bases used for determining the gross carrying amount for a class of property, plant and equipment. [Refer: Gross carrying amount [member] ; Property, plant and equipment]
Depreciation method, property, plant and equipment	The amount of tangible assets that: (a) are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes; and (b) are expected to be used during more than one period. [Refer: Property, plant and equipment]
Useful lives or depreciation rates, property, plant and equipment	The amount of tangible assets that: (a) are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes; and (b) are expected to be used during more than one period. [Refer: Property, plant and equipment]
Effective dates of revaluation, property, plant and equipment	The effective dates of the revaluation for items of property, plant and equipment stated at revalued amounts. [Refer: Property, plant and equipment]
Explanation of involvement of independent valuer in revaluation, property, plant and equipment	The explanation of whether an independent valuer was involved for items of property, plant and equipment stated at revalued amounts. [Refer: Property, plant and equipment]

⁴ Please note that this feature is not available for touch devices.

After clicking on the related IFRS Taxonomy element:

^ [210000] Statement of financial position, current/non-current	
Property, plant and equipment	The amount of tangible assets that: (a) are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes; and (b) are expected to be used during more than one period.
Investment property	Expiry date 2019-01-01: The amount of property (land or a building - or part of a building - or both) held (by the owner or by the lessee under a finance lease) to earn rentals or for capital appreciation or both, rather than for: (a) use in the production or supply of goods or services or for administrative purposes; or (b) sale in the ordinary course of business. Effective 2019-01-01: The amount of property (land or a building - or part of a building - or both) held (by the owner or by the lessee as a right-of-use asset) to earn rentals or for capital appreciation or both, rather than for: (a) use in the production or supply of goods or services or for administrative purposes; or (b) sale in the ordinary course of business.