Using the IFRS Taxonomy

The Taxonomy architecture – 2019
Contents

INTRODUCTION ..................................................................................................................................................... 4

SECTION 1—FINANCIAL REPORTING CONTENT ........................................................................................................ 4
IFRS STANDARD-BASED MODELLING APPROACH ....................................................................................................... 4
IFRS TAXONOMY UPDATES AND THE ANNUAL IFRS TAXONOMY .................................................................................. 5
RELEASE, ISSUE, EFFECTIVE AND EXPIRY DATES ......................................................................................................... 5
DEPRECATED ELEMENTS ........................................................................................................................................................ 6
MODELLING IFRS STANDARDS IN THE IFRS TAXONOMY ..................................................................................................... 7

SECTION 2—THE STRUCTURE OF THE IFRS TAXONOMY ....................................................................................................... 11
FOLDER AND FILE STRUCTURE ............................................................................................................................................. 11
ABSOLUTE AND RELATIVE PATHS ........................................................................................................................................ 17
DISCOVERABLE TAXONOMY SET (DTS) ....................................................................................................................................... 18
NAMESPACE .................................................................................................................................................................................. 19
CORE, ROLE AND ENTRY-POINT SCHEMAS ............................................................................................................................ 20
DEPRECATED SCHEMA .......................................................................................................................................................... 22
LINKBASES ................................................................................................................................................................................. 22

SECTION 3—ADDITIONAL XBRL TECHNOLOGIES ............................................................................................................... 32

APPENDIX A—STYLE GUIDE ..................................................................................................................................................... 34
A1 PURPOSE OF THE STYLE GUIDE ........................................................................................................................................ 34
A2 GENERAL RULES ............................................................................................................................................................... 34
A3 LABEL LINKBASE IN THE IFRS TAXONOMY ...................................................................................................................... 35
A4 OTHER CONSIDERATIONS .................................................................................................................................................. 44
Introduction

1. The aim of this guide is to describe how IFRS Taxonomy content is represented using the eXtensible Business Reporting Language Standard (XBRL™). The guide includes information about:

   a) the IFRS Taxonomy modelling applied to the financial reporting content;

   b) the IFRS Taxonomy structure including details such as the file architecture, entry point schemas and linkbases; and

   c) additional XBRL technologies used (and not used).

Section 1—Financial reporting content

2. The IFRS Taxonomy content includes elements that reflect the presentation and disclosure requirements of IFRS Standards (including the IFRS for SMEs Standard). It also includes elements that reflect the accompanying materials to IFRS Standards (implementation guidance and illustrative examples), IFRS Practice Statement 1 Management Commentary and disclosures that are frequently included in financial statements that apply IFRS Standards (‘common reporting practice’).

3. In addition, the IFRS Taxonomy includes content that helps users understand the accounting meaning of an element or navigate the Taxonomy. For example, elements have labels and references to IFRS Standards to help a user understand the accounting meaning of an element. The Taxonomy also includes content that helps users navigate the Taxonomy, such as presentation group headings (‘abstract elements’).

IFRS Standard-based modelling approach

4. The IFRS Taxonomy has been developed and is updated following a modelling approach based on IFRS Standards. For each IFRS Standard (and its accompanying materials), the elements to reflect the disclosure requirements and examples are identified, modelled and organised into a taxonomy structure that is closely aligned to the structure of IFRS Standards. As a result, IFRS Taxonomy...
elements are organised in a way that is familiar to preparers, facilitating understanding and navigation of the IFRS Taxonomy content.

5. The IFRS Standard-based modelling approach is reflected in the folder structure of the IFRS Taxonomy and in the organisation of the extended link roles (ELRs) contained within this folder structure. For example, the linkbases relating to IFRS 1 *First-time Adoption of International Financial Reporting Standards* are located in the folder `/full_ifrs/linkbases/ifrs_1`.

**IFRS Taxonomy updates and the annual IFRS Taxonomy**

6. Updates to IFRS Taxonomy content are published throughout the year in response to the publication of new or amended IFRS Standards, common practice projects or general improvements to the IFRS Taxonomy. Updates to the IFRS Taxonomy are subject to public consultation before they are finalised. The annual IFRS Taxonomy is a compilation of all final IFRS Taxonomy updates and therefore is not subject to public consultation. The annual IFRS Taxonomy is usually published in the first quarter of the year.

7. The architecture of IFRS Taxonomy updates is consistent with the architecture of the annual IFRS Taxonomy.

**Release, issue, effective and expiry dates**

8. The release date is the date of publication of the IFRS Taxonomy. Each updated version of the IFRS Taxonomy is identified by the release date, which appears in the file names of the root folder, the core schema and the XBRL files. This supports version control. IFRS Taxonomy Updates use the same version control identification as the annual IFRS Taxonomy.

9. Each element has an issue date which is placed in the IFRS Taxonomy reference linkbase:

   (a) In the annual IFRS Taxonomy, an element’s issue date reflects the requirements of the most recent Bound Volume or the publication date of the most recent IFRS for SMEs Standard associated with that element. For example, in the IFRS Taxonomy 2019, elements reflecting the *IFRS for SMEs* Standard have an issue date of ‘2015-12-01’ as this is the publication date of the latest *IFRS for SMEs* Standard. Elements reflecting the full IFRS Standards have an issue date of ‘2019-01-01’ reflecting the requirements included within the 2019 Bound Volume.
(b) In IFRS Taxonomy updates, an element’s issue date reflects the publication date of a new or amended IFRS Standard (for elements reflecting IFRS Standards and their accompanying materials) or the issue date of the latest annual IFRS Taxonomy (for elements reflecting common reporting practice).

10. IFRS Standards often permit early application. Elements representing disclosure and presentation requirements for early application are denoted by *Effective YYYY-MM-DD* in the IFRS Taxonomy reference linkbase. New or amended IFRS Standards may replace or supersede an existing IFRS Standard and/or particular paragraphs within an existing IFRS Standard. Elements representing disclosure and presentation requirements that will expire subsequent to the release date of the annual IFRS Taxonomy are denoted by *Expiry YYYY-MM-DD* in the IFRS Taxonomy reference linkbase.

**Deprecated elements**

11. Elements that have expired are deprecated. Deprecation is not the same as deletion. Deprecation means that an element is still available within the IFRS Taxonomy files but that the IFRS Foundation no longer recommends the use of that element. Elements are deprecated when new or amended IFRS Standards have superseded the disclosure represented by that element. Deprecation may also happen for other reasons, such as general improvements in how a disclosure is modelled or to correct an error.

12. Deprecated elements are placed in separate folders within the IFRS Taxonomy. There are individual XML schema files for elements:

   (a) that were deprecated before the IFRS Taxonomy modularisation in 2014;\(^2\)

   (b) from the full IFRS Standards schema file that were deprecated after the modularisation in 2014;

   (c) from the *IFRS for SMEs* Standard schema file that were deprecated after the modularisation in 2014; and

   (d) from the Management Commentary schema file that were deprecated after the modularisation in 2014.

---

\(^2\) The IFRS Taxonomy modularisation in 2014 introduced separate namespaces for elements and folders for the full IFRS Standards, the *IFRS for SMEs* Standard and IFRS Practice Statement 1 *Management Commentary*. This modularisation was first applied in the IFRS Taxonomy 2014 in which three new XML schema files were added to hold the elements deprecated after the publication of the IFRS Taxonomy 2014.
13. All published versions of the IFRS Taxonomy provide a dedicated entry point for accessing deprecated elements.

**Modelling IFRS Standards in the IFRS Taxonomy**

14. All IFRS Standards that contain presentation and disclosure requirements are modelled in the IFRS Taxonomy. IFRS Standards and related common reporting practice are modelled in the IFRS Taxonomy in two ways—via hierarchies and/or via axes.

**Modelling using hierarchies**

15. The most common modelling technique used in the IFRS Taxonomy is hierarchical (or list) modelling, as seen in the presentation linkbase. A hierarchy is a structure in which elements are identified in terms of parent–child relationships. In these relationships, parent elements are normally more general and provide context to the (usually) more specific child elements with which they are linked.

16. Within the XBRL standard a number of possible types of relationship between two elements can be specified. The only relationship used by the IFRS Taxonomy to produce the hierarchical list within the presentation linkbase is the general parent–child relationship.³

17. Where axes are used or a calculation is required, a hierarchy is added to the definition and calculation linkbases respectively, using appropriate linkroles.

18. An example of hierarchical modelling is shown in Figure 1 in the extended link role (ELR) ‘[520000] Statement of cash flows, indirect method’ and in Figure 2 in the ELR ‘[836200] Notes – Borrowing costs’. Hierarchical modelling is used for most statements and notes in the IFRS Taxonomy.

<table>
<thead>
<tr>
<th>[520000] Statement of cash flows, indirect method</th>
</tr>
</thead>
<tbody>
<tr>
<td>Statement of cash flows [abstract]</td>
</tr>
<tr>
<td>Cash flows from (used in) operating activities [abstract]</td>
</tr>
<tr>
<td>Profit (loss)</td>
</tr>
<tr>
<td>Adjustments to reconcile profit (loss) [abstract]</td>
</tr>
<tr>
<td>Adjustments for income tax expense</td>
</tr>
<tr>
<td>Adjustments for finance costs</td>
</tr>
<tr>
<td>Adjustments for decrease (increase) in inventories</td>
</tr>
<tr>
<td>...</td>
</tr>
</tbody>
</table>

³ See use of parent-child arcrole: [XBRL-2.1 specification](#).
Modelling using axes

19. The second modelling technique used in the IFRS Taxonomy is modelling via tables (hypercubes) and axes (explicit dimensions). Each axis can be connected to any set of line items via a table, thereby creating a dimensional structure. The IFRS Taxonomy contains two types of axes—applied axes and for application axes.

20. Applied axes are axes that have relationships to line items defined within tables that exist within the IFRS Taxonomy. Most axes within the IFRS Taxonomy are applied. Six axes are general for application axes. For application axes do not have their relationships to line items defined within the IFRS Taxonomy. For application axes usually relate to a large number of IFRS Taxonomy line items whereas applied axes are usually applicable to a relatively small number of line items. A specific presentation group ‘[990000] Axis – defaults’ exists which lists all IFRS Taxonomy axes and their default members.

21. Regulators and preparers can use both types of axes to define relationships with line items within an extension taxonomy.

22. Figure 3 shows how the table ‘Statement of changes in equity’ is modelled. Line items are denoted by ‘X’. Line items can be reported for various members (domain members) of the axis ‘Components of equity [axis]’. For example, the line item ‘Issue of equity’ can be used together with the member
‘Share premium [member]’, on the axis ‘Components of equity [axis]’ to tag a disclosure reported within the Statements of changes in equity.

<table>
<thead>
<tr>
<th>[610000] Statement of changes in equity</th>
</tr>
</thead>
<tbody>
<tr>
<td>...</td>
</tr>
<tr>
<td>Statement of changes in equity [table]</td>
</tr>
<tr>
<td>Components of equity [axis]</td>
</tr>
<tr>
<td>Equity [member]</td>
</tr>
<tr>
<td>Equity attributable to owners of parent [member]</td>
</tr>
<tr>
<td>Issued capital [member]</td>
</tr>
<tr>
<td>Share premium [member]</td>
</tr>
<tr>
<td>Treasury shares [member]</td>
</tr>
<tr>
<td>Other equity interest [member]</td>
</tr>
<tr>
<td>Other reserves [member]</td>
</tr>
<tr>
<td>...</td>
</tr>
<tr>
<td>Retained earnings [member]</td>
</tr>
<tr>
<td>Non-controlling interests [member]</td>
</tr>
<tr>
<td>...</td>
</tr>
<tr>
<td>Statement of changes in equity [line items]</td>
</tr>
<tr>
<td>Equity at beginning of period</td>
</tr>
<tr>
<td>Changes in equity [abstract]</td>
</tr>
<tr>
<td>Comprehensive income [abstract]</td>
</tr>
<tr>
<td>Profit (loss)</td>
</tr>
<tr>
<td>Other comprehensive income</td>
</tr>
<tr>
<td>Total comprehensive income</td>
</tr>
<tr>
<td>Issue of equity</td>
</tr>
<tr>
<td>Dividends recognised as distributions to owners</td>
</tr>
<tr>
<td>Increase through other contributions by owners, equity</td>
</tr>
<tr>
<td>Decrease through other distributions to owners, equity</td>
</tr>
<tr>
<td>Increase (decrease) through other changes, equity</td>
</tr>
<tr>
<td>...</td>
</tr>
</tbody>
</table>

Figure 3—A dimensional model of ‘Statement of changes in equity’ (source: IFRS Taxonomy Illustrated)

23. Figure 4 shows the same ‘Statement of changes in equity’ table shown in Figure 3 above, but this time the table is presented in the prepared-extended view, which displays all possible reportable combinations (the Cartesian product).
## Statement of changes in equity

<table>
<thead>
<tr>
<th>Issued capital</th>
<th>Share premium</th>
<th>Treasury shares</th>
<th>Other equity interest</th>
<th>Other reserves</th>
<th>Retained earnings</th>
<th>Non-controlling</th>
</tr>
</thead>
</table>

### Equity at beginning of period

### Changes in equity [abstract]
- Comprehensive income [abstract]
  - Profit (loss)
- Other comprehensive income
- Total comprehensive income

### Issue of equity

### Dividends recognised as distributions to owners

### Increase through other contributions by owners, equity

### Decrease through other distributions to owners, equity

### Increase (decrease) through other changes, equity

...
Section 2—The structure of the IFRS Taxonomy

Folder and file structure

24. The IFRS Taxonomy in the XBRL standard is divided into sets of individual files and folders. This is called a taxonomy structure (or architecture). This structure allows the elements in the IFRS Taxonomy to be divided into modules and categories, thereby making management of the taxonomy easier and allowing users to make use of the IFRS Taxonomy components that are most relevant to them. Figure 5 shows the components of the IFRS Taxonomy including the major files.

![Diagram showing the folder structure of an annual IFRS Taxonomy release](image)

25. The Taxonomy release date appears in all IFRS Taxonomy files. Taxonomy folders and their contents, and the guidelines for folder and file names, are as follows (folder names are in bold):

- **IFRST_YYYY-MM-DD** (where YYYY-MM-DD represents the taxonomy release date)
  - There are three core element schemas:
- `full_ifrs-cor_YYYY-MM-DD.xsd` — contains XBRL element declarations applicable to full IFRS Standards;
- `ifrs_for_smes-cor_YYYY-MM-DD.xsd` — contains XBRL element declarations applicable to the IFRS for SMEs Standard; and
- `mc-cor_YYYY-MM-DD.xsd` — contains XBRL element declarations applicable to IFRS Practice Statement 1 Management Commentary.

- Entry point schemas are provided for common module combinations and there is also an entry point to view deprecated items:
  - `combined_entry_point_YYYY-MM-DD.xsd` — combines all the files for full IFRS Standards, IFRS Practice Statement 1 Management Commentary, and the IFRS for SMEs Standard;
  - `full_ifrs_entry_point_YYYY-MM-DD.xsd` — provides the files for full IFRS Standards;
  - `full_ifrs_mc_entry_point_YYYY-MM-DD.xsd` — provides the files for full IFRS Standards and IFRS Practice Statement 1 Management Commentary;
  - `ifrs_for_smes_entry_point_YYYY-MM-DD.xsd` — provides the files for the IFRS for SMEs Standard;
  - `basic_ifrs_entry_point_YYYY-MM-DD.xsd` — provides the files for full IFRS Standards, but without the use of generic linkbases;
  - `mc_entry_point_YYYY-MM-DD.xsd` — provides the files for IFRS Practice Statement 1 Management Commentary; and
  - `depr_entry_point_YYYY-MM-DD.xsd` — contains deprecated elements.

- `full_ifrs` — top-level folder containing folders for the linkbases (grouped by IFRS Standards), dimensions, labels and core element schema applicable to full IFRS Standards:
  - `folders {ias | ifrs | ifric | sic } _{“number”}` — folders containing modular presentation, calculation, definition and reference linkbase files for each IFRS Standard or IFRIC Interpretation:
• `{pre | cal | def | dim}_ias | ifrs | ifric | sic}_{“number”}_YYYY-MM-DD_role-{“unique role number”}.xml — modular presentation, calculation, definition and reference linkbase files for each IFRS Standard or IFRIC Interpretation;

• `ref_{ias | ifrs | ifric | sic}_{“number”}_YYYY-MM-DD.xml` — modular reference linkbase files for each IFRS Standard or IFRIC Interpretation;

• `rol_{ias | ifrs | ifric | sic}_{“number”}_YYYY-MM-DD.xsd` — modular schemas containing ELRs for the presentation, calculation and definition linkbases for each IFRS Standard or IFRIC Interpretation;

• `gla_{ias | ifrs | ifric | sic}_YYYY-MM-DD-{de | fr | pl | ...}.xml` — generic linkbase files that provide labels for ELRs; and

• `gre_{ias | ifrs | ifric | sic}_YYYY-MM-DD.xml` — generic linkbase files that provide references for ELRs.

**dimensions** — folder containing definition linkbases which include the dimensional relationships that apply to any sets of line items:4

• `dim_full_ifrs/YYYY-MM-DD_role-{“unique role number”}.xml` — definition linkbase files that have dimensional relationships;

• `pre_full_ifrs/YYYY-MM-DD_role-{“unique role number”}.xml` — presentation linkbase files containing presentation relationships that reflect the dimensional relationships;

• `rol_full_ifrs-dim/YYYY-MM-DD.xsd` — schema containing ELRs for dimensional definition linkbases;

• `gla_full_ifrs-dim/YYYY-MM-DD-{de | fr | pl | ...}.xml` — generic linkbase files that provide labels for ELRs; and

---

4 Axes (dimensions) that apply to specific sets of line items and the definition linkbases that are specific to these line items are placed in the folders for the relevant IFRS Standard.
• `gre_full_ifrs-dim_YYYY-MM-DD.xml` — generic linkbase files that provide references for ELRs.

  ▪ **labels** — folder containing label linkbases:5

    • `lab_full_ifrs-en_YYYY-MM-DD.xml` — main English language label linkbase file;
    • `doc_full_ifrs-en_YYYY-MM-DD.xml` — linkbase containing documentation labels in English;
    • `in_full_ifrs-en_YYYY-MM-DD.xml` — linkbase containing guidance labels in English; and
    • `lab_ifrs-{de | fr | pl | ...}_YYYY-MM-DD.xml` — linkbase files containing labels in languages other than English.

  o **ifrs_for_smes** — top-level folder containing folders for the linkbases, dimensions, labels and core element schema that apply to the *IFRS for SMEs* Standard:

    ▪ **linkbases**

      • `{pre | cal | def | dim}_ifrs_for_smes_YYYY-MM-DD_role-{“unique role number”}.xml` — modular presentation, calculation, definition and reference linkbase files for the *IFRS for SMEs* Standard;
      • `ref_ifrs_for_smes_YYYY-MM-DD.xml` — modular reference linkbase files for the *IFRS for SMEs* Standard;
      • `rol_ifrs_for_smes_YYYY-MM-DD.xsd` — contains the ELRs for the presentation, calculation and definition linkbases of the *IFRS for SMEs* Standard;
      • `gla_ifrs_for_smes_YYYY-MM-DD-{de | fr | pl | ...}.xml` — generic linkbase files that provide labels for ELRs; and

5 The contents of the label folder may change after a Taxonomy release because of the subsequent release of label linkbases in languages other than English.
• `gre_ifrs_for_smes_YYYY-MM-DD.xml` — generic linkbase file that provides references for ELRs.

**dimensions** — folder containing definition linkbases for the *IFRS for SMEs* Standard which include the dimensional relationships that apply to any set of line items:

- `dim_ifrs_for_smes_YYYY-MM-DD_role-{"unique role number"}.xml` — definition linkbase files that have dimensional relationships;
- `pre_ifrs_for_smes_YYYY-MM-DD_role-{"unique role number"}.xml` — presentation linkbase files that have presentation relationships that reflect the dimensional relationships;
- `rol_ifrs_for_smes-dim_YYYY-MM-DD.xsd` — schema containing ELRs for dimensional definition linkbases;
- `gla_ifrs_for_smes-dim_YYYY-MM-DD-{de | fr | pl | ...}.xml` — generic linkbase files that provide labels for ELRs; and
- `gre_ifrs_for_smes-dim_YYYY-MM-DD.xml` — generic linkbase file that provides references for ELRs.

**labels** — folder containing label linkbases:

- `lab_ifrs_for_smes-en_YYYY-MM-DD.xml` — main English language label linkbase file;
- `doc_ifrs_for_smes-en_YYYY-MM-DD.xml` — linkbase containing documentation labels in English; and
- `lab_ifrs_for_smes-{de | fr | pl | ...}_YYYY-MM-DD.xml` — linkbase files containing labels in languages other than English.

---

6 The contents of the label folder may change after a taxonomy release, because of the subsequent release of label linkbases in languages other than English.
mc — top-level folder containing the folders for the linkbases, labels and the core element schema applicable to IFRS Practice Statement 1 Management Commentary:

- labels — folder containing label linkbases:
  - lab_mc-en_YYYY-MM-DD.xml — main English language label linkbase file;
  - doc_mc-en_YYYY-MM-DD.xml — linkbase containing documentation labels in English; and
  - lab_mc-{de | fr | pl | ...}_YYYY-MM-DD.xml — linkbase files containing labels in languages other than English.

- linkbases — folder containing the modular presentation, reference, roles and generic linkbase files:
  - {pre_mc_YYYY-MM-DD_role-{"unique role number"}.xml — modular presentation linkbase files for IFRS Practice Statement 1 Management Commentary;
  - ref_mc_YYYY-MM-DD.xml — modular reference linkbase file;
  - rol_mc_YYYY-MM-DD.xsd — schema containing ELRs for the presentation of IFRS Practice Statement 1 Management Commentary;
  - gla_mc_YYYY-MM-DD-{de | fr | pl | ...}.xml — generic linkbase files that provide labels for ELRs; and
  - gre_mc_YYYY-MM-DD.xml — generic linkbase file that provides references for ELRs.

- Deprecated — folder containing deprecated schemas and deprecated labels.
  - ifrs-depr_YYYY-MM-DD.xsd — schema containing deprecated elements from before the modularisation in 2014;
  - {module}-depr_YYYY-MM-DD.xsd — schemas containing deprecated elements from the modularised schemas;
- `depr-lab_ifrs-en_YYYY-MM-DD.xml` — file containing deprecated label linkbases for elements before the modularisation in 2014;
- `depr-lab_{module}-en_YYYY-MM-DD.xml` — files containing deprecated label linkbases for the elements from the modularised schemas; and
- `depr-doc_{module}-en_YYYY-MM-DD.xml` — files containing deprecated documentation label linkbases for the elements from the modularised schemas.7

**Absolute and relative paths**

26. The unique root resource location (URL) of the IFRS Taxonomy is [http://xbrl.ifrs.org/taxonomy/YYYY-MM-DD/](http://xbrl.ifrs.org/taxonomy/YYYY-MM-DD/) followed by text reflecting the file and folder structures set out in paragraph 25. Table 1 provides examples of absolute paths to IFRS Taxonomy files.

<table>
<thead>
<tr>
<th>File</th>
<th>Absolute path</th>
</tr>
</thead>
<tbody>
<tr>
<td>IAS 1 presentation linkbase</td>
<td><a href="http://xbrl.ifrs.org/taxonomy/YYYY-MM-DD/full_ifrs/linkbases/ias_1/pre_ias_1_YYYY-MM-DD_role-210000.xml">http://xbrl.ifrs.org/taxonomy/YYYY-MM-DD/full_ifrs/linkbases/ias_1/pre_ias_1_YYYY-MM-DD_role-210000.xml</a></td>
</tr>
</tbody>
</table>

27. IFRS Taxonomy files are available for download from the IFRS Foundation’s website. Software vendors should note that IFRS Taxonomy files should not be amended.8

7 Prior to the 2014 IFRS Taxonomy modularization, the IFRS Taxonomy did not contain documentation labels.

8 The ‘[Terms and Conditions of use – IFRS Taxonomy materials](http://xbrl.ifrs.org/taxonomy/terms-and-conditions.html)’ which is published on the website of the IFRS Foundation describe how the IFRS Taxonomy may be used.
Taxonomy files should be referenced via absolute paths to avoid file changes inadvertently made by users extending the IFRS Taxonomy.

28. We strongly recommend, however, that schema files for general use are cached locally to avoid dependency on the files hosted by the IFRS Foundation. We advise using the remapping information within Taxonomy software to allow absolute paths to be used with local copies of the IFRS Taxonomy.

29. When IFRS Taxonomy files are being redistributed with an extension taxonomy, users can refer to these files via the relative path pointing to a defined location within the extension taxonomy. The names of the IFRS Taxonomy files should, however, not be changed and the version of the IFRS Taxonomy files in use should always be made clear.

Discoverable Taxonomy Set (DTS)

30. We provide entry point schemas to assist the DTS discovery process. An example entry point schema is presented in Figure 6 and an example entry point instance document is presented in Figure 7.

31. In Figure 6, the core and roles schemas are discovered via locators in ref_ias_1_YYYY-MM-DD.xml, pre_ias_1_YYYY-MM-DD_role-210000.xml and dim_full_ifrs_YYYY-MM-DD_role-903000.xml. All three linkbases contain roleRefs to discover appropriate role schemas.

1. <annotation>
2. <appinfo>
6. </appinfo>
7. </annotation>

Figure 6—An excerpt from an entry point schema

32. In Figure 7, the instance document contains a linkbaseRef for pre_ias_1_YYYY-MM-DD_role-210000.xml and dim_full_ifrs_YYYY-MM-DD_role-903000.xml which leads to
the discovery of the respective schemas. Software products should differentiate between IFRS Taxonomy elements, relationships and ELRs, and entity-specific elements, relationships and ELRs. This is particularly important when visualising taxonomies.

```
1. <xml version="1.0" encoding="UTF-8">
3.  
6. </xbrl>
```

Figure 7—Entry point instance document

**Namespaces**

To differentiate between elements and support versioning, the IFRS Taxonomy uses namespace unique resource identifiers (URIs) for each taxonomy release date. Table 2 shows how namespaces are constructed in the Taxonomy.

<table>
<thead>
<tr>
<th>Namespace prefix</th>
<th>Namespace URI</th>
<th>Use</th>
</tr>
</thead>
<tbody>
<tr>
<td>ifrs-full</td>
<td><a href="http://xbrl.ifrs.org/taxonomy/YYYY-MM-DD/ifrs-full">http://xbrl.ifrs.org/taxonomy/YYYY-MM-DD/ifrs-full</a></td>
<td>Main namespace for full IFRS Standards elements (where YYYY-MM-DD is the taxonomy release date).</td>
</tr>
<tr>
<td>ifrs-mc</td>
<td><a href="http://xbrl.ifrs.org/taxonomy/YYYY-MM-DD/ifrs-mc">http://xbrl.ifrs.org/taxonomy/YYYY-MM-DD/ifrs-mc</a></td>
<td>Main namespace for IFRS Practice Statement 1 Management Commentary elements (where YYYY-MM-DD is the taxonomy release date).</td>
</tr>
<tr>
<td>ifrs-smes</td>
<td><a href="http://xbrl.ifrs.org/taxonomy/YYYY-MM-DD/ifrs-smes">http://xbrl.ifrs.org/taxonomy/YYYY-MM-DD/ifrs-smes</a></td>
<td>Main namespace for all IFRS for SMEs Standard elements (where YYYY-MM-DD is the taxonomy release date).</td>
</tr>
<tr>
<td>rol_{ias</td>
<td>ifrs</td>
<td>ifric</td>
</tr>
<tr>
<td>rol_dim</td>
<td><a href="http://xbrl.ifrs.org/role/ifrs/dimensions">http://xbrl.ifrs.org/role/ifrs/dimensions</a></td>
<td>Namespace for the dimensional roles schema. This namespace is not used for elements.</td>
</tr>
</tbody>
</table>
### Core, role and entry-point schemas

34. The IFRS Taxonomy uses line items and explicit axes. Tuples\(^9\) or typed axes are not used. There are 6,238 elements in the annual IFRS Taxonomy 2019, including 1,211 elements for use with the *IFRS for SMEs* Standard. The IFRS Taxonomy uses three substitution groups defined by the XBRL standard: item, hypercubeItem and dimensionItem.

<table>
<thead>
<tr>
<th>Item type</th>
<th>Occurrences</th>
</tr>
</thead>
<tbody>
<tr>
<td>item</td>
<td>5,903</td>
</tr>
<tr>
<td>hypercubeItem (table)</td>
<td>174</td>
</tr>
<tr>
<td>dimensionItem (axis)</td>
<td>161</td>
</tr>
</tbody>
</table>

35. The elements are split between the core schemas as follows:

<table>
<thead>
<tr>
<th>Schema namespace prefix</th>
<th>Number of elements</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ifrs-full</td>
<td>5,021</td>
</tr>
<tr>
<td>Ifrs-smes</td>
<td>1,211</td>
</tr>
<tr>
<td>Mc</td>
<td>6</td>
</tr>
</tbody>
</table>

---

\(^9\) Tuples are not used because of extensibility issues.
In addition to the core schemas, a role schema is placed in each IFRS Standard (and axes) folder. These role schemas contain definitions of the presentation, calculation and definition ELRs. Role schemas do not contain elements, tables, axes or members.

Table 5 provides guidelines for constructing role URIs for ELRs in the IFRS Taxonomy.

### Table 5—Guidelines for role URIs for ELRs

<table>
<thead>
<tr>
<th>Role URI</th>
</tr>
</thead>
<tbody>
<tr>
<td><a href="http://xbrl.ifrs.org/role/ifrs/(ias">http://xbrl.ifrs.org/role/ifrs/(ias</a></td>
</tr>
<tr>
<td><a href="http://xbrl.ifrs.org/role/ifrs/ifrs-dim_role-%7Bunique">http://xbrl.ifrs.org/role/ifrs/ifrs-dim_role-{unique</a> role number} for example <a href="http://xbrl.ifrs.org/role/ifrs/ifrs-dim_role-901000">http://xbrl.ifrs.org/role/ifrs/ifrs-dim_role-901000</a></td>
</tr>
<tr>
<td><a href="http://xbrl.ifrs.org/role/ifrs/ifrs_for_smes/YYYY-MM-DD_role-%7Bunique">http://xbrl.ifrs.org/role/ifrs/ifrs_for_smes/YYYY-MM-DD_role-{unique</a> role number} (where YYYY-MM-DD is the IFRS Standard or Interpretations issue date relating to the latest taxonomy release date)</td>
</tr>
<tr>
<td><a href="http://xbrl.ifrs.org/role/ifrs/ifrs_for_smes-dim_role-%7Bunique">http://xbrl.ifrs.org/role/ifrs/ifrs_for_smes-dim_role-{unique</a> role number} for example <a href="http://xbrl.ifrs.org/role/ifrs/ifrs_for_smes-dim_role-913000">http://xbrl.ifrs.org/role/ifrs/ifrs_for_smes-dim_role-913000</a></td>
</tr>
</tbody>
</table>

Table 6 presents the element item types used in the IFRS Taxonomy.

### Table 6—Element item types that are used in the IFRS Taxonomy

<table>
<thead>
<tr>
<th>Element item type</th>
<th>Occurrences</th>
</tr>
</thead>
<tbody>
<tr>
<td>monetary</td>
<td>2,731</td>
</tr>
<tr>
<td>string</td>
<td>2,047</td>
</tr>
<tr>
<td>domain (for domains and domain members)</td>
<td>701</td>
</tr>
<tr>
<td>text block</td>
<td>546</td>
</tr>
<tr>
<td>percentage</td>
<td>78</td>
</tr>
<tr>
<td>decimal</td>
<td>41</td>
</tr>
<tr>
<td>pershare</td>
<td>41</td>
</tr>
</tbody>
</table>

---

10 Please refer to Appendix A—Style Guide for guidelines on role definitions.

11 The six digit number can be followed by ‘a’, ‘b’, ‘c’ etc when a separate ELR is necessary for modelling in the definition linkbase (for isolation of hypercubes) or calculation linkbase (for conflicts in double calculations). Such additional letters are not provided in presentation linkbase ELRs.
39. Element names and identifiers (IDs) follow the IFRS Taxonomy label style guide (see Appendix A). In the IFRS Taxonomy, element names and IDs are not updated if Taxonomy terminology or element labels change. They remain stable for mapping purposes. Element names and IDs should not be used to infer the accounting meaning of an element. Element names and IDs should be treated as technical identifiers only.

**Deprecated schema**

40. In addition to the core schema, the IFRS Taxonomy provides deprecated schemas. In addition to having standard and documentation labels, deprecated elements use deprecated labels and date label roles to provide an explanation and date for the deprecation. Deprecated schemas use the namespace URIs from the previous year’s annual IFRS Taxonomy release (ie the previous schema namespaces).

**Linkbases**

41. The IFRS Standard-based modelling approach used to develop the IFRS Taxonomy (see paragraph 4) enables linkbases to be organised and viewed by IFRS Standard (when ELRs are sorted by their URIs), or according to financial statements\(^\text{12}\) (when ELRs are sorted by their labels). As the XBRL standard does not have a specified mechanism to provide a viewing order for ELRs, the IFRS Taxonomy includes six-digit numbers in square brackets at the beginning of each ELR label to provide viewing and sorting

\(^{12}\) The presentation groups displayed first are those relating to IAS 1 *Presentation of Financial Statements* and IAS 7 *Statement of Cash Flows* and they are followed by the presentation groups relating to other IFRS Standards
functionality (this number is not related to the underlying IFRS Standards). ELRs between [100000] and [899999] refer to individual IFRS Standards. ELRs between [900000] and [999999] represent for application axes and for the IFRS Taxonomy reflecting the full IFRS Standards an ELR that contains a list of all IFRS Taxonomy axes and their default members [990000].

42. Figure 8 provides an example of IFRS Taxonomy presentation linkbases sorted by ELR label.

<table>
<thead>
<tr>
<th>ELR Label</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>[110000]</td>
<td>General information about financial statements</td>
</tr>
<tr>
<td>[210000]</td>
<td>Statement of financial position, current/non-current</td>
</tr>
<tr>
<td>[220000]</td>
<td>Statement of financial position, order of liquidity</td>
</tr>
<tr>
<td>[310000]</td>
<td>Statement of comprehensive income, profit or loss, by function of expense</td>
</tr>
<tr>
<td>[320000]</td>
<td>Statement of comprehensive income, profit or loss, by nature of expense</td>
</tr>
<tr>
<td>[410000]</td>
<td>Statement of comprehensive income, OCI components presented net of tax</td>
</tr>
<tr>
<td>[420000]</td>
<td>Statement of comprehensive income, OCI components presented before tax</td>
</tr>
<tr>
<td>[510000]</td>
<td>Statement of cash flows, direct method</td>
</tr>
<tr>
<td>[520000]</td>
<td>Statement of cash flows, indirect method</td>
</tr>
</tbody>
</table>

Figure 8—IFRS Taxonomy ELRs organised according to financial statements

43. Figure 9 provides an example of IFRS Taxonomy linkbases sorted by IFRS Standard. The notes and statements from Figure 8 are now organised by single IFRS Standards.

<table>
<thead>
<tr>
<th>IFRS</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>[819100] Notes - First time adoption</td>
</tr>
<tr>
<td>2</td>
<td>[834120] Notes - Share-based payment arrangements</td>
</tr>
<tr>
<td>3</td>
<td>[817000] Notes - Business combinations</td>
</tr>
<tr>
<td>4</td>
<td>[836500] Notes - Insurance contracts</td>
</tr>
<tr>
<td>5</td>
<td>[825900] Notes - Non-current asset held for sale and discontinued operations</td>
</tr>
</tbody>
</table>

23
**Linkbase modularisation**

44. The IFRS Taxonomy uses five types of standard XBRL 2.1 linkbases, as well as generic label and generic reference linkbases. The linkbase files are referenced via a `linkbaseRef` from the entry point. Label linkbases are modularised by language. To avoid missing label errors resulting from the use of preferred labels in the presentation linkbases, users should refer to at least one language linkbase from the entry point.

45. Presentation, calculation and definition linkbases are modularised by IFRS Standard. They are then modularised again in single files for sets of disclosures (statements and notes). Consequently, single statements including note disclosures are the smallest files that can be referenced from the entry point.

**Reference linkbases**

46. The IFRS Taxonomy uses reference roles as listed in Table 7.

<table>
<thead>
<tr>
<th>Reference role</th>
<th>Use</th>
</tr>
</thead>
<tbody>
<tr>
<td><a href="http://www.xbrl.org/2003/role/exampleRef">http://www.xbrl.org/2003/role/exampleRef</a></td>
<td>Reference for an element that represents an example provided in an IFRS Standard or its accompanying material.</td>
</tr>
</tbody>
</table>
47. The roles in Table 7 are used with the following frequencies in the IFRS Taxonomy:

<table>
<thead>
<tr>
<th>Reference role</th>
<th>Occurrences</th>
</tr>
</thead>
<tbody>
<tr>
<td>Disclosure</td>
<td>4,449</td>
</tr>
<tr>
<td>Example</td>
<td>1,036</td>
</tr>
<tr>
<td>Common practice</td>
<td>1,301</td>
</tr>
</tbody>
</table>

48. The IFRS Taxonomy uses the reference parts listed in Table 9:

<table>
<thead>
<tr>
<th>Reference part</th>
<th>Use</th>
</tr>
</thead>
<tbody>
<tr>
<td>Note</td>
<td>Empty or ‘Effective YYYY-MM-DD’ or ‘Expiry date YYYY-MM-DD’</td>
</tr>
<tr>
<td>Name</td>
<td>{IFRS</td>
</tr>
<tr>
<td>Number</td>
<td>Number of the Standard or Interpretation</td>
</tr>
<tr>
<td>IssueDate</td>
<td>Issue date of the Standard or Interpretation</td>
</tr>
<tr>
<td>Section</td>
<td>Section title from Standard or Interpretation (or section number if referring to the IFRS for SMEs Standard)</td>
</tr>
<tr>
<td>Subsection</td>
<td>Title of the subsection (applicable to the IFRS for SMEs Standard only)</td>
</tr>
<tr>
<td>Paragraph</td>
<td>Paragraph (number) in the IFRS Standard</td>
</tr>
<tr>
<td>Subparagraph</td>
<td>Subparagraph (number)</td>
</tr>
<tr>
<td>Clause</td>
<td>Subcomponent of a subparagraph</td>
</tr>
<tr>
<td>URI</td>
<td>Link to text of the Standard in xIFRS</td>
</tr>
<tr>
<td>URIDate</td>
<td>Validity date of the link in xIFRS</td>
</tr>
</tbody>
</table>

---

49. Elements that represent line items, axes, members or tables will always have at least one cross-reference to an IFRS Standard(s) and may have a number of cross-references making use of different reference roles. The largest number of references for an individual item is currently 14.

50. The IFRS Taxonomy provides, as a minimum, the Name, Number, IssueDate, and Paragraph or Section for each element reference (these are not provided for the generic reference linkbase). The only exception is for element references relating to the IFRS for SMEs Standard and to IFRS Practice Statement 1 Management Commentary, where Number is not applicable. The IFRS Taxonomy also provides the URI and URI date that links to the relevant content within the electronic version of the IFRS Standards (as PDF documents or in xIFRS).  

51. Reference resources are placed in the linkbase files of the corresponding IFRS Standard, with the exception of references to IFRS Standards that do not have a disclosure section (such as IAS 32, IFRS 9 and IFRIC 17), Standards for which no other linkbases are provided and Standards for which references are placed in the reference linkbase for IAS 1.

Label linkbases

52. For consistency, the IFRS Taxonomy defines labels (label resources) constructed according to a Style Guide (see Appendix A). Table 10 presents the label roles used within the IFRS Taxonomy. Each element in the IFRS Taxonomy has a standard label that provides a concise human-readable description reflecting the accounting meaning of the element. Along with the standard label, some IFRS Taxonomy elements have additional labels. These additional labels do not alter the accounting meanings of elements but are used as the preferred label within the presentation linkbase (to indicate a parent-child presentation hierarchy or to display a negated value) or to enhance readability of the label. In addition, each line item and member has a documentation label and some elements have a guidance label.

Table 10—Label roles used in the IFRS Taxonomy

14 xIFRS is a tool developed by the IFRS Foundation to help users view and understand the IFRS Taxonomy. It provides a view of the electronic IFRS Standards with embedded IFRS Taxonomy elements. xIFRS can be accessed at http://eifrs.ifrs.org/
<table>
<thead>
<tr>
<th>Label role</th>
<th>Occurrence</th>
<th>Use</th>
</tr>
</thead>
<tbody>
<tr>
<td><a href="http://www.xbrl.org/2009/role">http://www.xbrl.org/2009/role</a></td>
<td>257</td>
<td>Label for an element when the value being presented should be negated (the sign of the XBRL value presented within a report should be inverted). For example, the standard label for an element is ‘profit (loss) after tax’ and the negated label is ‘loss (profit) after tax’.</td>
</tr>
<tr>
<td>/negatedLabel</td>
<td></td>
<td></td>
</tr>
<tr>
<td><a href="http://www.xbrl.org/2009/role">http://www.xbrl.org/2009/role</a></td>
<td>16</td>
<td></td>
</tr>
<tr>
<td>/negatedTotalLabel</td>
<td></td>
<td></td>
</tr>
<tr>
<td><a href="http://www.xbrl.org/2009/role">http://www.xbrl.org/2009/role</a></td>
<td>42</td>
<td></td>
</tr>
<tr>
<td>/negatedTerseLabel</td>
<td></td>
<td></td>
</tr>
<tr>
<td><a href="http://www.xbrl.org/2009/role">http://www.xbrl.org/2009/role</a></td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>/negatedNetLabel</td>
<td></td>
<td></td>
</tr>
<tr>
<td><a href="http://www.xbrl.org/2009/role">http://www.xbrl.org/2009/role</a></td>
<td>48</td>
<td>Label for an element when it is to be used to present the net value of a set of values of other IFRS Taxonomy elements. For example, the standard label for an element is ‘Property, plant and equipment’ and the net label is ‘Net property, plant and equipment’.</td>
</tr>
<tr>
<td>/netLabel</td>
<td></td>
<td></td>
</tr>
<tr>
<td><a href="http://www.xbrl.org/2009/role">http://www.xbrl.org/2009/role</a></td>
<td>484</td>
<td>Used only for deprecated elements. The deprecated label describes the reason for deprecating the element whereas the deprecated date label provides the date on which the element was deprecated.</td>
</tr>
<tr>
<td>/deprecatedLabel</td>
<td></td>
<td></td>
</tr>
<tr>
<td><a href="http://www.xbrl.org/2009/role">http://www.xbrl.org/2009/role</a></td>
<td>484</td>
<td></td>
</tr>
<tr>
<td>/deprecatedDateLabel</td>
<td></td>
<td></td>
</tr>
<tr>
<td><a href="http://www.xbrl.org/2003/role">http://www.xbrl.org/2003/role</a></td>
<td>6,238 (plus</td>
<td>Standard label role for an element. For example, the standard label for an element is ‘Property, plant and equipment’.</td>
</tr>
<tr>
<td>/label</td>
<td>484</td>
<td>(plus 181 deprecated)</td>
</tr>
<tr>
<td><a href="http://www.xbrl.org/2003/role">http://www.xbrl.org/2003/role</a></td>
<td>271</td>
<td>Label role for an element when it is to be used to present the total of a set of values of other IFRS Taxonomy elements. For example, the standard label for an element is ‘Property, plant and equipment’ and the total label is ‘Total property, plant and equipment’.</td>
</tr>
<tr>
<td>/totalLabel</td>
<td></td>
<td></td>
</tr>
<tr>
<td><a href="http://www.xbrl.org/2003/role">http://www.xbrl.org/2003/role</a></td>
<td>57</td>
<td>Label role for an element when it is used to present a start (end) of period value. For example, the standard label for an element is ‘Property, plant and equipment’ and the period start label is ‘Property, plant and equipment at the beginning of the period’.</td>
</tr>
<tr>
<td>/periodStartLabel</td>
<td></td>
<td></td>
</tr>
<tr>
<td><a href="http://www.xbrl.org/2003/role">http://www.xbrl.org/2003/role</a></td>
<td>57</td>
<td></td>
</tr>
<tr>
<td>/periodEndLabel</td>
<td></td>
<td></td>
</tr>
<tr>
<td><a href="http://www.xbrl.org/2003/role">http://www.xbrl.org/2003/role</a></td>
<td>35</td>
<td>Short label role for an element. This type of label often omits text that should be inferable when the element is reported in the context of other related elements. Used to enhance readability.</td>
</tr>
<tr>
<td>/terseLabel</td>
<td></td>
<td></td>
</tr>
<tr>
<td><a href="http://www.xbrl.org/2008/role">http://www.xbrl.org/2008/role</a></td>
<td>5,634 (plus</td>
<td>Long-form label for an element providing a definition of the element.</td>
</tr>
<tr>
<td>/documentation</td>
<td>181</td>
<td>(plus 181 deprecated)</td>
</tr>
<tr>
<td>/commentaryGuidance</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Total and net labels

53. The IFRS Taxonomy uses preferred label roles in the presentation linkbase to indicate calculation roll-ups. Table 11 shows two label roles used in the IFRS Taxonomy to indicate calculation information.

<table>
<thead>
<tr>
<th>Label role</th>
<th>Use</th>
</tr>
</thead>
<tbody>
<tr>
<td><a href="http://www.xbrl.org/2003/role/totalLabel">http://www.xbrl.org/2003/role/totalLabel</a></td>
<td>Total label</td>
</tr>
</tbody>
</table>

54. Figure 10 shows the use of the preferred label totalLabel role. Figure 11 shows an example of how this information may be visualised. The same apply to the netLabel role.


Figure 10—Use of a total preferred label in the presentation linkbase

[210000] Statement of financial position, current/non-current

Statement of financial position [abstract]
...
Equity and liabilities [abstract]
Equity [abstract]
Issued capital
Retained earnings
Share premium
Treasury shares
Other equity interest
Other reserves
Total equity attributable to owners of parent
Non-controlling interests
Total equity
...

Figure 11—Visualisation of the total label role
Negated labels

55. Negated labels in the IFRS Taxonomy use a set of label roles from XBRL International’s Link Role Registry (LRR). The use of negated labels does not affect the sign of a reported value in XBRL. Negating a label only affects the visualisation of the reported data, it does not affect the data itself (there is no influence on the sign of reported facts). Table 12 provides a complete list of negated label roles used in the IFRS Taxonomy.

Table 12—Negated label roles used in the IFRS Taxonomy

<table>
<thead>
<tr>
<th>Label role</th>
<th>Use</th>
</tr>
</thead>
<tbody>
<tr>
<td><a href="http://www.xbrl.org/2009/role/negatedLabel">http://www.xbrl.org/2009/role/negatedLabel</a></td>
<td>Standard negated label role</td>
</tr>
<tr>
<td><a href="http://www.xbrl.org/2009/role/negatedTotalLabel">http://www.xbrl.org/2009/role/negatedTotalLabel</a></td>
<td>Negated total label role</td>
</tr>
<tr>
<td><a href="http://www.xbrl.org/2009/role/negatedTerseLabel">http://www.xbrl.org/2009/role/negatedTerseLabel</a></td>
<td>Terse negated label role</td>
</tr>
</tbody>
</table>

56. Figure 12 shows how a negated preferred label is used in the code of a presentation linkbase.

```xml
```

Figure 12—Using a negated preferred label in a presentation linkbase

57. Software products may use information about IFRS Taxonomy negated labels to invert the sign of a displayed value. Inverted values may be presented in brackets, in a separate column or with a minus sign before the value. As shown in Figure 13 (see paragraph 60) a number of values (represented in brackets as ‘(X)’) are inverted because the presentation arc preferredLabel attribute value matches one of the values listed in Table 12.

58. For some elements, there is also an inverted label in the negated label role. For example, the element ‘Income taxes paid (refund), classified as operating activities’ has a negated terse label (negatedTerseLabel) ‘Income taxes refund (paid)’ in the presentation linkbase for ‘Statement of cash flows, direct method’. For all elements that do not have a reverse label in the label linkbase negated label role, but which do have a presentation linkbase
preferred label role set to a negated label, the inverting applies only to the sign of the value and not to the label itself.

**Presentation linkbases**

59. In order to ensure that presentation hierarchies and relationships between elements are consistent, the IFRS Taxonomy generally presents a non-abstract element that is a parent in a corresponding calculation linkbase as the last of its calculation siblings in the presentation linkbase, unless using a different order is more practical.

**Calculation linkbases**

60. The IFRS Taxonomy uses calculation linkbases in the manner prescribed by the XBRL 2.1 Specification and provides calculations for the elements as used in the presentation hierarchies. Figure 13 shows a presentation view with calculations relating to ‘Statement of comprehensive income, profit or loss, by function of expense’.

| [310000] Statement of comprehensive income, profit or loss, by function of expense |
|---------------------------------|---------------------------------|---------------------------------|
| Profit or loss [abstract]       | X duration, credit              | Profit (loss) [abstract]        |
| Revenue                         | X duration, credit              | Interest revenue calculated using effective interest method |
| Interest revenue calculated using effective interest method | X duration, credit | Insurance revenue |
| Insurance revenue               | X duration, credit              | Cost of sales                  |
| Cost of sales                   | (X) duration, debit             | Gross profit                  |
| Other income                    | X duration, credit              | Distribution costs             |
| Distribution costs              | (X) duration, debit             | Administrative expenses        |
| Administrative expenses         | (X) duration, debit             | Other expense                  |
| Other expense                   | (X) duration, debit             | Other gains (losses)           |
| Other gains (losses)            | (X) duration, debit             | Insurance service expenses from insurance contracts issued |
| Insurance service expenses from insurance contracts issued | (X) duration, debit | Income (expenses) from reinsurance contracts held, other than finance income (expenses) |
| Income (expenses) from reinsurance contracts held, other than finance income (expenses) | X duration, credit | Profit (loss) from operating activities |
| Profit (loss) from operating activities | X duration, credit |

*Figure 13—Presentation view with calculations—Statement of comprehensive income*

**Definition linkbases**

61. The IFRS Taxonomy uses definition linkbases to express dimensional relationships.
62. There are two types of definition linkbases in the IFRS Taxonomy. The first is the definition linkbase file placed in the IFRS Standards folder, which mirrors the structure of the presentation linkbase whenever the presentation linkbase contains a table. These filenames have the prefix def_; they represent hierarchies of line items, and they link axes to a given set of line items within the IFRS Taxonomy. These hierarchies re-use the presentation linkbase ELRs and therefore also their ordering numbers (ELR definitions numbered between [100000] and [899999] represent line items).

63. The second type of definition linkbase represents axes, and these are placed in the dimensions folder or in the IFRS Standards folder (if they represent axes that are applied to a set of line items). Dimensional definition linkbases also have an equivalent in the structure of the presentation linkbase. These filenames have the prefix dim_ or pre_. ELR definitions numbered between [900000] and [989999] should be linked via tables with ELR definitions numbered between [100000] and [899999]15 or they should already be linked to the respective sets of line items. It is possible to combine one set of line items with more than one axis on a table.

64. All defaults for axes (dimensions) are placed under a single ELR number [990000] to avoid redundancies.

Generic label and reference linkbases

65. The IFRS Taxonomy makes use of the generic links specification16 to provide labels for ELRs in languages other than English and also to provide references to ELRs. The level of support for this specification in software may vary.

66. shows an encoded example of the Spanish definition of ELR 110000.

15 In other words, ELRs that have the prefix def_ should be linked via a table (hypercube) with ELRs from the file with the prefix dim_.

Section 3—Additional XBRL technologies

68. This section describes support for some of the other available XBRL technologies.

   Versioning

69. XBRL International has published a Versioning Specification which aims to provide a framework for taxonomy versioning reports (which document differences between taxonomy versions) that are both human and computer readable. The aim of a versioning report is to help users migrate to a new version of taxonomy with as little effort and associated costs as possible. The report contains information provided by the taxonomy developer on changes, descriptions, classifications and mappings of elements in the new version of the taxonomy.

70. An XBRL versioning report is produced for the IFRS Taxonomy (along with an HTML representation). The IFRS Taxonomy XBRL versioning report provides details of the changes between IFRS Taxonomy updates (for example, new elements or changes in labels).

   Formulae

71. The IFRS formula linkbase is updated on an annual basis and published as a separate module. The *Guide to the IFRS Taxonomy formula linkbase* describes the formulas in
more detail and provides technical details on the implementation of IFRS Taxonomy formula files.\textsuperscript{17}

\textit{Inline XBRL}

\textbf{72.} The IFRS Foundation tags the illustrative examples accompanying the IFRS Standards and its annual report using IFRS Taxonomy elements and the XBRL standard. The resulting files are available in both XBRL and Inline XBRL format and are published on the Foundation’s website.\textsuperscript{18}

\textsuperscript{17} See: \url{https://www.ifrs.org/issued-standards/ifrs-taxonomy/#working-with-the-taxonomy}.

\textsuperscript{18} Examples of XBRL and Inline XBRL documents prepared using the IFRS Taxonomy files are available from the IFRS Foundation’s website at \url{http://ifrs.org/issued-standards/ifrs-taxonomy/ifrs-taxonomy-illustrative-examples/}. The purpose of these examples is to illustrate the use of the IFRS Taxonomy in financial statements, in accordance with the XBRL architecture outlined in this guide.
Appendix A—Style Guide

A1 Purpose of the Style Guide

The purpose of this Style Guide is to facilitate the creation of a consistent, high-quality and easy-to-use Taxonomy in many languages. The overall goals of this document are to:

(a) provide users with recognisable labels.

(b) ensure consistency. Consistency brings about predictability, which makes it easier to locate an element.

(c) provide labels that minimise the need to go to reference materials and that help the user identify the correct element.

(d) maximise the usability of the Taxonomy by facilitating the use of common ‘search’ and ‘filter’ or ‘find’ techniques enabled by a computer application.

(e) provide enough information within labels to maximise their usability and uniqueness.

(f) provide a unique label for every element in the IFRS Taxonomy so that users do not need to go to the element name level to ensure they have the correct element.

(g) support translators to achieve consistent translations of English labels of the IFRS Taxonomy.

A2 General rules

Wording prescribed in the Standards takes precedence over the rules in this document. This document is to be used in conjunction with the Standards and should be applied when they do not provide enough guidance to construct labels for the IFRS Taxonomy.
A3 Label linkbase in the IFRS Taxonomy

A3.1 Labels should be concise, follow the terminology in IFRS Standards, and avoid being excessively descriptive.

For example ‘Property, plant and equipment before accumulated depreciation and excluding intangible assets’ should be ‘Property, plant and equipment, gross’.

A3.2 The agreed spelling should be used.

As there are various accepted ways to spell some terms, the following list of terms should be used in the IFRS Taxonomy.

Hyphenated prefixes in words used in the Standards:

(a) **anti** – no hyphen;
(b) **co** – no hyphen except for:
   (i) ‘co-operate/co-operation’; and
   (ii) ‘co-ordinate/co-ordination’;
(c) **non** – always hyphenate (but note ‘nonsense’, ‘nonentity’ etc);
(d) **over** – no hyphen except for:
   (i) ‘over-optimistic’; and
   (ii) ‘over-represent’;
(e) **pre** – no hyphen except for:
   (i) ‘pre-empt’; and
   (ii) ‘pre-exist’;
(f) **post** – always hyphenate;
(g) **pro** – no hyphen except for:
   (i) ‘pro-forma’;
(h) **re** – no hyphen except for:
   (i) ‘re-enter’;
   (ii) ‘re-present’ (to present again); and
   (iii) ‘re-record’;
(i) **semi** – always hyphenate;

(j) **sub** – no hyphen except for:

   (i) ‘sub-lessee’; and

   (ii) ‘sub-lessor’;

(k) **super** – no hyphen;

(l) **un** – no hyphen;

(m) **under** – no hyphen except for:

   (i) ‘under-record’;

   (ii) ‘under-report’; and

   (iii) ‘under-represent’.

A3.3 Labels shall not contain certain special characters.

Disallowed Characters:

| ? | | > | < | : | * | “ | + | ; | = | . | & | ! | @ | # | { | } | \ |

Allowed Characters:

| A–Z | a–z | 0–9 | ( | ) | , | – | ‘ | space | [ | ] | / |

A3.4 Labels shall start with a capital letter and shall not use upper case, except for proper names and abbreviations.

See examples of proper use below:

(a) ‘Property, plant and equipment, expenditures recognised for constructions’;

and

(b) ‘Description of compliance with the Standards if applied for interim financial report’.

List of words (among others) that are capitalised:

(a) ‘IFRS’;

(b) ‘IAS’;
(c) ‘IFRIC’;
(d) ‘SIC’;
(e) ‘XBRL’;
(f) ‘IFRS’; and
(g) ‘GAAP’.

A3.5 The following articles shall not be used in labels:

<table>
<thead>
<tr>
<th>Disallowed articles</th>
</tr>
</thead>
<tbody>
<tr>
<td>the</td>
</tr>
<tr>
<td>an</td>
</tr>
<tr>
<td>a</td>
</tr>
</tbody>
</table>

A3.6 Adjectives in all labels should be used with a noun (except terse labels).

For example, ‘Temporarily idle’ alone means nothing. ‘Exploration and evaluation assets, temporarily idle’ is meaningful.

A3.7 Dashes shall not be used in labels.

For example, do not use ‘Disclosure – business combinations [text block]’, use ‘Disclosure of business combinations [text block]’ instead.

An exception is the use of dashes in the definition of extended link roles.

A3.8 In a series of three or more items, commas shall be used after each item excluding the penultimate item.

Use a comma to separate items in a series of three or more items except for before the final ‘and’. For example: ‘Property, plant and equipment’.

A3.9 Numbers less than 10 should be expressed as text.

The expression of numbers is a matter of judgement, but consider the following rules:

(a) exact numbers one through nine should be spelt out, except for percentages and numbers referring to parts of a book (for example, ‘5 per cent’, ‘page 2’);
(b) numbers of 10 or more should be expressed in figures; and
(c) exceptions are numbers expressed as digits in the Standards, for example, ‘Level 3 of fair value measurement’.

37
A3.10  The word ‘per cent’ shall be spelt out as two words.

A range would be written as ‘5 to 10 per cent’.

A3.11  Labels shall not have leading spaces, trailing spaces or double spaces.

A3.12  Certain adjectives and prepositions used in labels should appear before or after the noun and be separated by a comma.

For example: ‘Other comprehensive income, net of tax’.

When a label has multiple adjectives or prepositions, the order in which they should appear within a label is as follows:

{Total\(^{19}\)} {other} {current or non-current} {noun}, {net [of tax] or gross [of tax]},
{at cost or at fair value}

For example: ‘Total other non-current asset, gross, at fair value’.

Other examples of properly-constructed labels (per model):

(a)  ‘Other comprehensive income, net of tax’; and
(b)  ‘Accumulated depreciation of biological assets, at cost’.

Example of labels not constructed according to the above rules:

(a)  ‘Current gross trade receivables’;
(b)  ‘Trade and other receivables, current, net’;
(c)  ‘Equity – share subscriptions, total’; and
(d)  ‘Accumulated at cost depreciation of biological assets’.

Exceptions include net or gross labels for which the counterpart does not exist. For example:

(a)  ‘Gross profit’; and

\(^{19}\) See A3.24 for restrictions on the use of ‘total’.
(b) ‘Net cash flows from (used in) financing activities’.

A3.13 Adjectives should be used when there is ambiguity surrounding an element.

For example, ‘Provisions’ should always be current, non-current or total. The proper label for the taxonomy element should be ‘Current provisions’, ‘Non-current provisions’ or ‘Total provisions’ (used as a totalLabel role for the element Provisions).

A3.14 Elements for narrative disclosures should start with a descriptor that explains the nature of the text.

For example, ‘Explanation of amount of commitments for development or acquisition of biological assets’ or ‘Description of nature of financial statements’.

The following are common starting labels for text-type content that appear in disclosures:

(a) ‘Additional information about…’;
(b) ‘Address of …’;
(c) ‘Address where …’;
(d) ‘Country of …’;
(e) ‘Description and carrying amount of …’;
(f) ‘Description of …’;
(g) ‘Description of accounting policy for…’;
(h) ‘Description of nature of…’;
(i) ‘Description of reason for…’;
(j) ‘Description of reason why…’;
(k) ‘Domicile of …’;
(l) ‘Explanation of …’;
(m) ‘Explanation when …’;
(n) ‘Indication of …’;
(o) ‘Information about…’;
A3.15 Elements that represent a non-monetary or non-text value should start with an appropriate descriptor.

These include elements that are decimals, percentages and dates. The following are common starting labels for non-monetary and non-text content that appear within disclosures:

(a) ‘Date of…’;
(b) ‘Number of…’;
(c) ‘Weighted average exercise price of …’;
(d) ‘Percentage of…’; and
(e) ‘Proportion of…’.

A3.16 Labels should avoid defining what they do or do not include.

For example, labels of the type ‘Property, plant and equipment including land and buildings’ should be avoided. What an item includes or excludes should be provided in the definition of the element or the calculation linkbase. In some cases, a label needs to define inclusions and exclusions, because particular elements do not have an agreed meaning.

For example: ‘Intangible assets without goodwill’ is allowed.
A3.17 For elements that can be either negative or positive, the element label shall use parentheses ( ) to indicate which element is represented by positive or negative values in the instance document.

There are occasions in an instance document when the value of an element could be positive or negative, for example, ‘Increase (decrease)’. A space should appear between the positive item and the opening parenthesis. A slash should not be used. The following are examples:

<table>
<thead>
<tr>
<th>Using positive and negative values</th>
</tr>
</thead>
<tbody>
<tr>
<td>Disposals (acquisitions)</td>
</tr>
<tr>
<td>from (used in)</td>
</tr>
<tr>
<td>Gains (losses)</td>
</tr>
<tr>
<td>Income (expense)</td>
</tr>
<tr>
<td>Increase (decrease)</td>
</tr>
<tr>
<td>Inflow (outflow)</td>
</tr>
<tr>
<td>Loss (reversal)</td>
</tr>
<tr>
<td>Paid (refund)</td>
</tr>
<tr>
<td>Profit (loss)</td>
</tr>
<tr>
<td>Proceeds from (purchase of)</td>
</tr>
<tr>
<td>Write-downs (reversals)</td>
</tr>
</tbody>
</table>

Parentheses should be used to denote positive or negative values and should not be used to denote alternative terms for a label such as ‘Deferred (unearned) revenue’.

A3.18 The label component related to XBRL and not to the Standards shall be placed between square brackets ‘[]’ at the beginning or end of the label.

The label component placed in square brackets provides XBRL-related information that does not influence the accounting information (for example, for alternative breakdown). For example:

(a) ‘[89898] Notes - Reconciliation ...’; and
A3.19 The standard label for abstract elements that do not represent hypercubes, dimensions or domain members shall have the word(s) ‘[abstract]’ or ‘[line items]’ appended to the end of the label.

Abstract elements are used to organise the Taxonomy. Labels for abstract items shall contain the word ‘[abstract]’ added to the end of the label to differentiate element labels from names.

For example: ‘Assets [abstract]’.

A3.20 The standard label for textBlockItemType elements shall have the words ‘[text block]’ appended to the end of the label.

Text block elements are used to disclose narrative information.

For example: ‘Disclosure of related party [text block]’.

A3.21 The standard label for dimensions SHALL have the word ‘[axis]’ appended to the end of the label.

Dimensions are abstract elements used as containers for domains, and domain members should be clearly recognisable through their labels.

For example: ‘Restatements [axis]’.

A3.22 The standard label for hypercubes SHALL have the word ‘[table]’ appended to the end of the label.

Hypercubes are abstract elements used to link axes and line items.

For example: ‘Restatements [table]’.

A3.23 The standard label for domain members shall have the word ‘[member]’ appended to the end of the label.

Domain members are abstract elements used as members on the axis (dimension).

For example: ‘Restated [member]’.
A3.24 The word ‘total’ shall not be used in any label (except in the total label role).

The word ‘total’ should not be used in a standard label name. The word ‘total’ can be used in the total label role. In addition, the total label role can use the word ‘aggregated’ and the net label role can use the word ‘net’.

For example, ‘Assets, total’ should not be used—the standard label; ‘Assets’ is sufficient.

Examples of disallowed use of ‘total’, which should be avoided for the standard label role:

(a) ‘Assets, total’;
(b) ‘Changes in issued capital, total’;
(c) ‘Sales, total’;
(d) ‘Total assets’; and
(e) ‘Aggregated assets’.

A3.25 Authoritative references should not be used in a label.

Labels should not include the name of authoritative literature. For example, ‘Provisions for doubtful debts as per IAS 21’ should be ‘Provisions for doubtful debts’.

Reference information is included in the reference linkbase. If the reference is included in the label, then the label may have to be changed if the reference changes.

Exceptions include: ’Nature of main adjustments to make comparative information compliant with IAS 32, IAS 39 and IFRS 4’.

A3.26 Labels representing the period start label shall use the text ‘at beginning of period’ at the end of the label. Labels representing the period end label should use ‘at end of period’ at the end of the label.

Examples of proper use of the period start and period end label:

(a) ‘Provisions at beginning of period’; and
(b) ‘Provisions at end of period’.

Examples of disallowed use of the period start and period end label:
(a) ‘Provisions, beginning balance’;
(b) ‘Provisions, at start’; and
(c) ‘Provisions, period end’.

A4 Other considerations

A4.1 Role definitions shall start with the ordering number.

For better sorting of extended link roles (ELRs), definitions of ELRs shall start with a six-digit number.

The numbers allow sorting of the ELRs according to the structure of financial reports.

For example: ‘[810940] Disclosure of redesignated financial assets and liabilities’.

A4.2 Role definitions should use the agreed wording.

Role definitions for disclosures should start with the number followed by the word ‘Notes - ’.

For example: ‘[836200] Notes - Borrowing costs’.

Exceptions include general information, statements and dimensions:

(a) ‘[110000] General information about financial statements’;
(b) ‘[220000] Statement of financial position, order of liquidity’;
(c) ‘[610000] Statement of changes in equity’; and
(d) ‘[901000] Dimension - Retrospective application and retrospective restatement’.

A4.3 The role definition containing alternative breakdowns shall append the definition with the word [alternative].

Role definitions for disclosures shall clearly indicate which of the breakdowns are alternatives.

For example:

(a) ‘[832720] Notes - Reconciliation of minimum finance lease payments receivable by lessor [alternative]’; and
(b) ‘[834220] Notes - Reconciliation of changes in present value of defined benefit obligation [alternative]’.