

# Using the IFRS Taxonomy

## *The taxonomy architecture - 2017*

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## Introduction

1. The aim of this guide is to describe the how the IFRS Taxonomy is represented in XBRL. This includes information about:
  - (a) the taxonomy modelling;
  - (b) the file architecture including entry point schemas;
  - (c) linkbase details such as link roles and extended link roles;
  - (d) XBRL features used (and not used).

## Financial reporting content

2. The IFRS Taxonomy contains concepts for all IFRS disclosure requirements, application and implementation guidance, illustrative examples as well as concepts relating to IFRS common reporting practice. The taxonomy includes other IFRS-related information, such as IFRS documentation (terminology) and XBRL references to corresponding Standards.

## ***Standard-based modelling approach***

3. The IFRS Taxonomy is developed following a ‘Standard-based’ modelling approach, which effectively means that the Taxonomy is developed on a standard-by-standard basis (eg IAS 1, IAS 2... IFRS 1, IFRS 2, etc). IFRS disclosure requirements, guidance and examples in each standard are analysed, modelled into an appropriate hierarchy, and are eventually constructed into XBRL files. The benefit of following this Standard-based modelling approach is that it aligns the development of the Taxonomy with the development of Standards, according to the International Accounting Standard Board’s (Board) agenda. Standard-based modelling also results in the Taxonomy being organised and structured in a way that is familiar to preparers, facilitating readability and usability.
4. The Standard-based modelling approach is visible in the folder structure of the Taxonomy and in the organisation of the extended link roles (ELRs) contained within. For example, the linkbases relating to IFRS 1 are found in the folder */full\_ifrs/linkbases/ifrs\_1*. Each IFRS that is modelled in the Taxonomy is contained in a folder, and the content of each folder is organised according to financial statement components (including the notes).

## **Release, issue and effective dates**

5. The IFRS Taxonomy release time line is aligned with the Board's time line for publishing the IFRS Bound Volume. An annual version of the Taxonomy is released around the same time each year as the publication of the IFRS Bound Volume (Red Book). Each taxonomy release is identified by a taxonomy release date which appears in the file names of the root folder, the core schema, and the IFRS files.
6. IFRS issue dates are also used in the reference linkbase *issueDate* element. However there are different issue dates for Standards that are not included in the most recent IFRS Bound Volume, for example, references to the IFRS for SMEs have the issue date 2015-12-01.
7. The IFRS Bound Volume – and therefore the IFRS Taxonomy - permits the 'early application' of some paragraphs within IFRS that have an effective date later than the IFRS Bound Volume release date. Concepts representing disclosure requirements for early application are denoted by *Effective YYYY-MM-DD* in the reference linkbase.

## **IFRS Taxonomy updates**

8. The IFRS Foundation publishes IFRS Taxonomy updates following the publication of new or amended Standards by the Board. These are known as the IFRS Taxonomy updates.
9. An IFRS Taxonomy update has an architecture that is consistent with the architecture of the core IFRS Taxonomy and uses the same version control identification as described in paragraph 5 above for the annual taxonomy release.
10. These updates are the primary point of exposure for the implementation of new standards and other changes to the IFRS Taxonomy. Each update includes a period of public comment. The annual IFRS Taxonomy consists of a compilation of the updates for the year.
11. More information on the IFRS Taxonomy due process can be found on the [website](#).

## **Deprecated elements**

12. Concepts that are no longer required by IFRS Standards, and which are therefore redundant, are deprecated and identified as such with deprecated labels. Deprecated elements are placed in a separate folder with an XML Schema file for each of:
  - items deprecated before the taxonomy modularisation in 2014;

- items deprecated from the Full IFRS schema file;
- items deprecated from the IFRS for SMEs schema file; and
- items deprecated from the Management Commentary schema file

13. In the final taxonomy set, a dedicated entry point for access to all deprecated concepts is provided along with an entry point for those concepts with documentation labels.

### ***IFRS modelling in the IFRS Taxonomy***

14. All Standards that contain disclosure requirements are modelled in the IFRS Taxonomy. IFRS Standards are modelled in the IFRS Taxonomy in two ways – via hierarchies and/or via axes (dimensions).

#### *Hierarchical modelling*

15. The most common modelling technique used in the IFRS Taxonomy is the hierarchical/list modelling seen in the presentation linkbase. A hierarchy is a structure identifying concepts in terms of parent-child relationships. These relationships then form a hierarchy of concepts with parent concepts providing context to the (usually) more specific concepts identified as children of that concept.

16. Within XBRL a number of possible types of relationship between two concepts 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 (<http://www.xbrl.org/2003/arcrole/parent-child>).

17. Where axes are used or a calculation is required then a hierarchy is also added to the definition and calculation linkbases, respectively, using appropriate linkroles (see sections below).

18. An example of hierarchical modelling is shown in Illustration 1 (below) in the ELR [520000] *Statement of cash flows, indirect method* and in Illustration 2 in the ELR [825900] *Notes - Non-current asset held for sale and discontinued operations*. Hierarchical modelling is used for most statements and notes in the IFRS Taxonomy.

Extended link [520000] Statement of cash flows, indirect method
Statement of cash flows [abstract]
Cash flows from (used in) operating activities [abstract]
Profit (loss)

Adjustments to reconcile profit (loss) [abstract]
Adjustments for income tax expense
Adjustments for finance costs
Adjustments for decrease (increase) in inventories
Adjustments for decrease (increase) in trade accounts receivable
Adjustments for decrease (increase) in other operating receivables
Adjustments for increase (decrease) in trade accounts payable
Adjustments for increase (decrease) in other operating payables
Adjustments for depreciation and amortisation expense
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss
Adjustments for provisions
Adjustments for unrealised foreign exchange losses (gains)
Adjustments for share-based payments
Adjustments for fair value losses (gains)
Adjustments for undistributed profits of associates
...
Cash flows from (used in) investing activities [abstract]
Cash flows from losing control of subsidiaries or other businesses
Cash flows used in obtaining control of subsidiaries or other businesses

**Illustration 1. A hierarchical model of a statement**

<b>Extended link [825900] Notes - Non-current asset held for sale and discontinued operations</b>
Disclosure of non-current assets held for sale and discontinued operations [text block]
Revenue, discontinued operations
Expenses, discontinued operations
Profit (loss) before tax, discontinued operations
Tax expense relating to profit (loss) from ordinary activities of discontinued operations

Gain (loss) recognised on measurement to fair value less costs to sell or on disposal of assets or disposal groups constituting discontinued operation
Tax expense relating to gain (loss) on discontinuance
Cash flows from continuing and discontinued operations [abstract]
Cash flows from (used in) operating activities [abstract]
Net cash flows from (used in) operating activities, continuing operations
Net cash flows from (used in) operating activities, discontinued operations
Net cash flows from (used in) operating activities
Cash flows from (used in) investing activities [abstract]
Net cash flows from (used in) investing activities, continuing operations
Net cash flows from (used in) investing activities, discontinued operations
Net cash flows from (used in) investing activities
Cash flows from (used in) financing activities [abstract]
Net cash flows from (used in) financing activities, continuing operations
Net cash flows from (used in) financing activities, discontinued operations
Net cash flows from (used in) financing activities
Increase (decrease) in cash and cash equivalents, discontinued operations
Income from continuing operations attributable to owners of parent
Income from discontinued operations attributable to owners of parent
Profit (loss) from continuing operations attributable to non-controlling interests
Profit (loss) from discontinued operations attributable to non-controlling interests
Explanation of nature and adjustments to amounts previously presented in discontinued operations
...

Illustration 2. A hierarchical model of a note

### *Axis modelling*

19. The second modelling technique used in the IFRS Taxonomy is modelling via tables (hypercubes) and axes (explicit dimensions). Each such axis can be connected to any set of line items (reportable

concepts) via a table, thereby creating a dimensional structure. The IFRS Taxonomy contains two types of axes – *applied* axes, and *for application* axes. Most axes in the IFRS Taxonomy are *applied* axes because they have relationships to line items (reportable concepts). Six axes in the IFRS Taxonomy are general *for application* axes because they do not have explicit relationships and these can be specified as appropriate by regulators and preparers.

20. Illustration 3 below provides an example model of the *Statement of changes in equity* by the means of axes. Line items (reportable concepts) are denoted with an X. Line items can be reported for various members (domain members) of the axis *Components of equity [axis]*, which are linked by the table *Statement of changes in equity [table]*. For example, preparers can report the line item *Issue of equity*, for the member *Share premium [member]*, on the axis *Components of equity [axis]*.

Extended link [610000] Statement of changes in equity	
Statement of changes in equity [table]	table
Components of equity [axis]	axis
Equity [member]	member [default]
Equity attributable to owners of parent [member]	member
Issued capital [member]	member
Share premium [member]	member
Treasury shares [member]	member
Other equity interest [member]	member
Other reserves [member]	member
...	
Retained earnings [member]	member
Non-controlling interests [member]	member
...	
Statement of changes in equity [line items]	line items
Equity at beginning of period	X
Changes in equity [abstract]	

Comprehensive income [abstract]	
Profit (loss)	X
Other comprehensive income	X
Total comprehensive income	X
Issue of equity	X
Dividends recognised as distributions to owners	(X)
Increase through other contributions by owners, equity	X
Decrease through other distributions to owners, equity	(X)
Increase (decrease) through other changes, equity	X
...	

**Illustration 3. A dimensional model of a Statement of changes in equity (presentation linkbase view)**

21. Illustration 4 provides an example of the same Statement of changes in equity as shown in Illustration 3 (above), but this time the example is presented in the form of a table displaying all possible reportable combinations (the Cartesian product). The example presents a prepared-extended view of the Statement of changes in equity.

		Components of equity							
		Equity							
		Equity attributable to owners of parent							Non-controlling interests
		Issued capital	Share premium	Treasury shares	Other equity interest	Other reserves	Retained earnings		
Statement of changes in equity									
Equity									
Changes in equity									
Comprehensive income [abstract]									
Profit (loss)									
Other comprehensive income									
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									
...									

**Illustration 4. A dimensional model of a Statement of changes in equity (Cartesian product view)**

## The structure of the IFRS Taxonomy

### Folder and file structure

22. Taxonomy structure refers to the general composition of the files and folders within a taxonomy. In the IFRS Taxonomy, files are placed in a folder structure as shown in Illustration 5 (below).

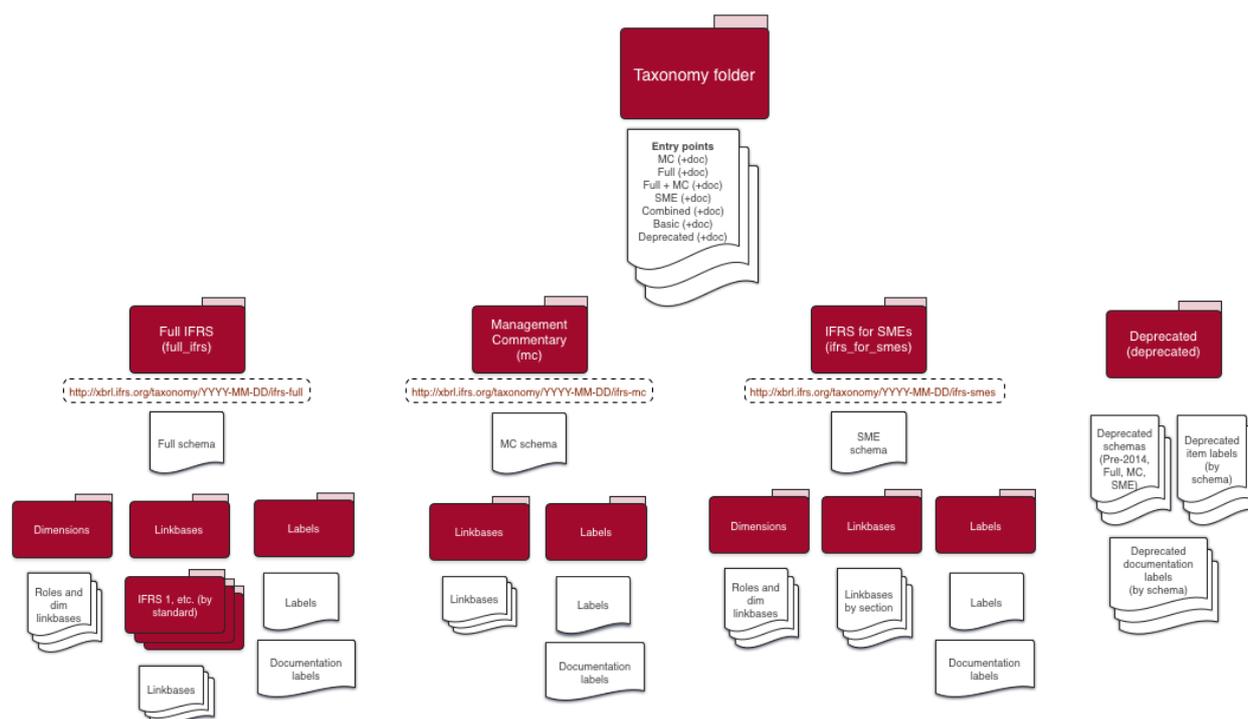


Illustration 5. The folder structure of an annual IFRS Taxonomy release

23. For each taxonomy release, the IFRS Taxonomy release date appears in all taxonomy files. The 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* is the core schema which contains element definitions for Full IFRS reporting;

- *ifrs\_for\_smes-cor\_YYYY-MM-DD.xsd* is the core schema which contains element definitions for IFRS for SME reporting;
  - *mc-cor\_YYYY-MM-DD.xsd* is the core schema which contains element definitions for the Management Commentary
- Entry points are provided for common module combinations, each of these entry points also has an equivalent including documentation labels. There is also an entry point to view deprecated items:
- *combined\_(doc\_)entry\_point\_YYYY-MM-DD.xsd* is the entry point schema that combines all of the files for Full IFRS, Management Commentary, and the IFRS for SMEs.
  - *full\_ifrs\_(doc\_)entry\_point\_YYYY-MM-DD.xsd* is the entry point schema that provides the files for Full IFRS reporting.
  - *full\_ifrs\_mc\_(doc\_)entry\_point\_YYYY-MM-DD.xsd* is the entry point schema that provides the files for Full IFRS with Management Commentary.
  - *ifrs\_for\_smes\_(doc\_)entry\_point\_YYYY-MM-DD.xsd* is the entry point schema that provides the files for the IFRS for SMEs only.
  - *basic\_ifrs\_(doc\_)entry\_point\_YYYY-MM-DD.xsd* is the entry point schema that provides the files for basic Full IFRS filing (it does not use generic linkbases)
  - *depr\_entry\_point\_(doc\_)YYYY-MM-DD.xsd* is the deprecated entry point schema that contains deprecated concepts.
  - *mc\_(doc\_)entry\_point\_YYYY-MM-DD.xsd* is the entry point schema that provides the files for Management Commentary.
- ***full\_ifrs* contains folders for linkbases by standards, labels and dimensions and the core schema;**
- ***linkbases {ias | ifrs | ifric | sic } \_{“number”}* are folders that contain modular presentation, calculation, definition and reference linkbase files for each standard or interpretation;**
    - *{pre | cal | def | dim}\_{ias | ifrs | ifric | sic}\_{“number”}\_YYYY-MM-DD\_role-  
{“unique role number”}.xml* are modular presentation, calculation, definition and reference linkbase files for each standard or interpretation

- *ref\_{ias | ifrs | ifric | sic}\_{“number”}\_YYYY-MM-DD.xml* are modular reference linkbase files for each standard or interpretation;
  - *rol\_{ias | ifrs | ifric | sic}\_{“number”}\_YYYY-MM-DD.xsd* are modular schemas that contain ELRs for the presentation, calculation and definition linkbases for each standard or interpretation;
  - *gla\_{ias | ifrs | ifric | sic}\_YYYY-MM-DD-{de | fr | pl | ...}.xml* are generic linkbase files that provide labels for ELRs.
  - *gre\_{ias | ifrs | ifric | sic}\_YYYY-MM-DD.xml* are generic linkbase files that provide references for ELRs.
- ***dimensions* is the folder which contains definition linkbases that have dimensional relationships that are applicable to any sets of line items;\***
- *dim\_full\_ifrs\_YYYY-MM-DD\_role-{"unique role number"}.xml* are definition linkbase files that have dimensional relationships;
  - *pre\_full\_ifrs\_YYYY-MM-DD\_role-{"unique role number"}.xml* are presentation linkbase files that have presentation relationships that reflect the dimensional relationships;
  - *rol\_full\_ifrs-dim\_YYYY-MM-DD.xsd* is a schema which contains ELRs for dimensional definition linkbases;
  - *gla\_full\_ifrs-dim\_YYYY-MM-DD-{de | fr | pl | ...}.xml* are generic linkbase files that provide labels for ELRs.
  - *gre\_full\_ifrs-dim\_YYYY-MM-DD.xml* are generic linkbase files that provide references for ELRs.
- ***labels* is the folder which contains label linkbases;†**
- *lab\_full\_ifrs-en\_YYYY-MM-DD.xml* is the main English language label linkbase file;

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\* Axes (dimensions) that are applicable to specific sets of line items and the definition linkbases that are specific to these line items are placed in the standard folders.

† 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.

- *doc\_full\_ifrs-en\_YYYY-MM-DD.xml* is the linkbase containing the documentation labels.
  - *lab\_ifrs-{de | fr | pl | ...}\_YYYY-MM-DD.xml* are the label linkbase files for languages other than English;
- ***ifrs\_for\_smes* is the folder which contains the modular presentation, calculation, definition and reference linkbase files for the IFRS for SMEs along with the SMEs schema and labels;**
- ***linkbases***
    - *{pre | cal | def | dim}\_ifrs\_for\_smes\_YYYY-MM-DD\_role-{"unique role number"}.xml* are the modular presentation, calculation, definition and reference linkbase files for the IFRS for SMEs;
    - *ref\_ifrs\_for\_smes\_YYYY-MM-DD.xml* are the modular reference linkbase files the IFRS for SMEs;
    - *rol\_ifrs\_for\_smes\_YYYY-MM-DD.xsd* is the schema which contains the ELRs for the presentation, calculation and definition linkbases of the IFRS for SMEs;
    - *gla\_ifrs\_for\_smes\_YYYY-MM-DD-{de | fr | pl | ...}.xml* are generic linkbase files that provide labels for ELRs.
    - *gre\_ifrs\_for\_smes\_YYYY-MM-DD.xml* is the generic linkbase file that provides references for ELRs.
  - ***dimensions* is the folder which contains the IFRS for SMEs definition linkbases that have dimensional relationships and that are applicable to any set of line items;**
    - *dim\_ifrs\_for\_smes\_YYYY-MM-DD\_role-{"unique role number"}.xml* are the definition linkbase files that have dimensional relationships;
    - *pre\_ifrs\_for\_smes\_YYYY-MM-DD\_role-{"unique role number"}.xml* are the presentation linkbase files that have presentation relationships that reflect the dimensional relationships;
    - *rol\_ifrs\_for\_smes-dim\_YYYY-MM-DD.xsd* is a schema which contains ELRs for dimensional definition linkbases;

- *gla\_ifrs\_for\_smes-dim\_YYYY-MM-DD-{de | fr | pl | ...}.xml* are generic linkbase files that provide labels for ELRs.
  - *gre\_ifrs\_for\_smes-dim\_YYYY-MM-DD.xml* is a generic linkbase file that provides references for ELRs.
- **labels is the folder which contains label linkbases;**<sup>\*</sup>
    - *lab\_ifrs\_for\_smes-en\_YYYY-MM-DD.xml* is the main English language label linkbase file;
    - *doc\_ifrs\_for\_smes-en\_YYYY-MM-DD.xml* is the linkbase containing the documentation labels.
    - *lab\_ifrs\_for\_smes-{de | fr | pl | ...}\_YYYY-MM-DD.xml* are the label linkbase files for languages other than English;
- **mc contains folders for linkbases and labels along with the core schema**
    - **labels is the folder which contains label linkbases;**
      - *lab\_mc-en\_YYYY-MM-DD.xml* is the main English language label linkbase file;
      - *doc\_mc-en\_YYYY-MM-DD.xml* is the linkbase containing the documentation labels.
      - *lab\_mc-{de | fr | pl | ...}\_YYYY-MM-DD.xml* are the label linkbase files for languages other than English;
    - **linkbases is the folder which contains the modular presentation, reference, roles and generic linkbase files**
      - *{pre\_mc\_YYYY-MM-DD\_role-{"unique role number"}}.xml* is the modular presentation linkbase files for the Management Commentary;
      - *ref\_mc\_YYYY-MM-DD.xml* is the modular reference linkbase file;
      - *rol\_mc\_YYYY-MM-DD.xsd* is the schema which contains the ELRs for the presentation of Management Commentary;

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<sup>\*</sup> 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.

- *gla\_mc\_YYYY-MM-DD-{de | fr | pl | ...}.xml* are generic linkbase files that provide labels for ELRs.
  - *gre\_mc\_YYYY-MM-DD.xml* is the generic linkbase file that provides references for ELRs.
- **Deprecated is the folder which contains the deprecated schemas and deprecated labels.**
- *ifrs-depr\_YYYY-MM-DD.xsd* is the schema which contains deprecated concepts from taxonomies before the modularisation in 2014.
  - *{module}-depr\_YYYY-MM-DD.xsd* are the schemas which contains deprecated concepts from the modularised schemas.
  - *depr-lab\_ifrs-en\_YYYY-MM-DD.xml* is the file that contains deprecated label linkbases for concepts before the modularisation in 2014.
  - *depr-lab\_{module}-en\_YYYY-MM-DD.xml* are the files that contain deprecated label linkbases for the concepts from the modularised schemas
  - *depr-doc\_{module}-en\_YYYY-MM-DD.xml* are the files that contain deprecated documentation label linkbases for the concepts from the modularised schemas\*

### **Absolute and relative paths**

24. The unique root resource location (URL) of the IFRS Taxonomy is

[<http://xbrl.ifrs.org/taxonomy/YYYY-MM-DD/>,] followed by the file path which is formed according to the file and folder structure set out in paragraph 21 above. Table 1 (below) provides examples of absolute paths to IFRS Taxonomy files.

**Table 1. Examples of IFRS Taxonomy file absolute paths**

<b>File</b>	<b>Absolute path</b>
Full IFRS Core schema	<a href="http://xbrl.ifrs.org/taxonomy/YYYY-MM-DD/full_ifrs/full_ifrs-cor_YYYY-MM-DD.xsd">http://xbrl.ifrs.org/taxonomy/YYYY-MM-DD/full_ifrs/full_ifrs-cor_YYYY-MM-DD.xsd</a>
English label linkbase for Full Standards	<a href="http://xbrl.ifrs.org/taxonomy/YYYY-MM-DD/full_ifrs/labels/lab_full_ifrs-en_YYYY-MM-DD.xml">http://xbrl.ifrs.org/taxonomy/YYYY-MM-DD/full_ifrs/labels/lab_full_ifrs-en_YYYY-MM-DD.xml</a>

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\* Prior to the 2014 taxonomy modularisation the IFRS Taxonomy did not contain documentation labels

IAS 1 presentation linkbase	http://xbrl.ifrs.org/taxonomy/YYYY-MM-DD/full_ifrs/linkbases/ias_1/pre_ias_1_YYYY-MM-DD_role-210000.xml
-----------------------------	---

25. IFRS Taxonomy files can be referenced using both absolute and relative paths. Software vendors should note that IFRS Taxonomy files should not be amended and should therefore be referenced via absolute paths in order to avoid file changes inadvertently made by preparers or other extenders. However we strongly recommend that the schema files are cached locally for general use in order to avoid dependency on the files hosted by the IFRS Foundation.

### DTS discovery

26. The IFRS Taxonomy is modularised as described above. We provide entry point schemas in order to assist the DTS discovery process. An example entry point schema is presented in Illustration 6 (below) and an example entry point instance document is presented in Illustration 7.

27. In the first example, 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.

```
<annotation>
  <appinfo>
    <link:linkbaseRef xlink:href="full_ifrs/linkbases/ias_1/ref_ias_1_YYYY-MM-DD.xml" xlink:title="Reference
    Link, References for IAS 1" xlink:type="simple"
    xlink:role="http://www.xbrl.org/2003/role/referenceLinkbaseRef"
    xlink:arcrole="http://www.w3.org/1999/xlink/properties/linkbase"/>
    <link:linkbaseRef xlink:href=" full_ifrs/linkbases /ias_1/pre_ias_1_YYYY-MM-DD_role-210000.xml"
    xlink:title="Presentation Link, Statement of financial position, current/non-current classification"
    xlink:type="simple"
    xlink:role="http://www.xbrl.org/2003/role/presentationLinkbaseRef"
    xlink:arcrole="http://www.w3.org/1999/xlink/properties/linkbase"/>
    <link:linkbaseRef xlink:href="full_ifrs/dimensions/dim_ifrs_YYYY-MM-DD_role-903000.xml"
    xlink:title="Definition Link, Dimension - Continuing and discontinued operations " xlink:type="simple"
    xlink:role="http://www.xbrl.org/2003/role/definitionLinkbaseRef"
    xlink:arcrole="http://www.w3.org/1999/xlink/properties/linkbase"/>
  </appinfo>
</annotation>
```

Illustration 6. An excerpt from an entry point schema

28. In the second example, 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 clearly differentiate between IFRS Taxonomy concepts, relationships and ELRs, and entity-specific concepts, relationships and ELRs. This is particularly important when visualising taxonomies.

```
<?xml version="1.0" encoding="UTF-8"?>

<xbrl xsi:schemaLocation="http://xbrl.ifrs.org/taxonomy/YYYY-MM-DD/full_ifrs/full_ifrs-cor_YYYY-MM-DD.xsd"
xmlns:link="http://www.xbrl.org/2003/linkbase" xmlns:xlink="http://www.w3.org/1999/xlink"
xmlns="http://www.xbrl.org/2003/instance" xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:iso4217="http://www.xbrl.org/2003/iso4217" >

  <link:schemaRef xlink:type="simple" xlink:href="http://www.xbrl.org/2006/ref-2006-02-27.xsd"/>

  <link:linkbaseRef xlink:href="full_ifrs/linkbases/ias_1/pre_ias_1_YYYY-MM-DD_role-210000.xml"
xlink:title="Presentation Link, Consolidated statement of financial position, current/non-current
classification" xlink:type="simple" xlink:role="http://www.xbrl.org/2003/role/presentationLinkbaseRef"
xlink:arcrole="http://www.w3.org/1999/xlink/properties/linkbase"/>

  <link:linkbaseRef xlink:href="full_ifrs/dimensions/dim_ifrs_YYYY-MM-DD_role-903000.xml"
xlink:title="Definition Link, Dimension - Continuing and discontinued operations " xlink:type="simple"
xlink:role="http://www.xbrl.org/2003/role/definitionLinkbaseRef"
xlink:arcrole="http://www.w3.org/1999/xlink/properties/linkbase"/>

</xbrl>
```

Illustration 7. An example entry point instance document

## Namespaces

29. In order to differentiate between concepts and to support taxonomy versioning, namespace unique resource identifiers (URIs) are used for each taxonomy release date. The IFRS Taxonomy uses namespaces constructed as described in Table 2 (below).

Table 2. Namespace prefixes and namespace URIs

Namespace prefix	Namespace URI	Use
ifrs-full	http://xbrl.ifrs.org/taxonomy/YYYY-MM-DD/ifrs-full	Main namespace for all Full IFRS Taxonomy concepts (where YYYY-MM-DD is the taxonomy release date).
ifrs-mc	http://xbrl.ifrs.org/taxonomy/YYYY-MM-DD/ifrs-mc	Main namespace for all Management Commentary concepts
ifrs-smes	http://xbrl.ifrs.org/taxonomy/YYYY-MM-DD/ifrs-smes	Main namespace for all IFRS for SMEs concepts

rol_{ias   ifrs   ifric   sic   mc}_{“number”}_YYYY-MM-DD	http://xbrl.ifrs.org/role/ifrs/rol_{ias   ifrs   ifric   sic   mc}_{“number”}_YYYY-MM-DD	Namespace for the standards' roles schemas (where YYYY-MM-DD is the standard or interpretation issue date related to the latest taxonomy release date). This namespace is not used for concepts. For example rol_ias_1_YYYY-MM-DDXX with URI http://xbrl.ifrs.org/role/ifrs/IAS_1_YYYY-MM-DD_role-210000
rol_dim	http://xbrl.ifrs.org/role/ifrs/dimensions	Namespace for the dimensional roles schema. This namespace is not used for concepts.
rol_smes	http://xbrl.ifrs.org/role/ifrs/ifrs_for_smes	Namespace for roles for IFRS for SMEs. This namespace is not used for concepts.
rol_dim_smes	http://xbrl.ifrs.org/role/ifrs/ifrs_for_smes/dimensions	Namespace for the dimensional roles schema for IFRS for SMEs. This namespace is not used for concepts.
ifrs	http://xbrl.ifrs.org/taxonomy/YYYY-MM-DD/ifrs	Namespace used for items deprecated before 2014.

### Core, role and entry-point schemas

30. The IFRS Taxonomy does not use tuples or typed axes.\* Items and explicit axes are used instead.†

There are a total of 5,821 concepts in the IFRS Taxonomy 2017, including 1,211 concepts for use with IFRS for SMEs. The IFRS Taxonomy uses three substitution groups defined by the XBRL Specifications - item, hypercubeItem and dimensionItem.

Table 3. Statistics for substitution groups in the IFRS Taxonomy

Item type	Occurrences
item	5,523
hypercubeItem (table)	150
dimensionItem (axis)	148

31. The items are split between the core schemas as follows:

Table 4. Statistics for modularised schemas in the IFRS Taxonomy

\*Tuples are not used because of extensibility issues.

† This corresponds with domain modelling using hierarchies and explicit axes only.

Schema namespace prefix	Number of items
ifrs-full	4,604
ifrs-smes	1,211
mc	6

32. As well as the core schemas, an additional role schema is placed in each standard (and axes) folder. These role schemas contain definitions of the presentation, calculation and definition ELRs. Role schemas do not contain concepts, 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<sup>‡</sup>**

Role URI
<code>http://xbrl.ifrs.org/role/ifrs/{ias   ifrs   ifric   sic   mc}_{"number"}_YYYY-MM-DD_role-{"unique role number"}<sup>†</sup></code> (where YYYY-MM-DD is the standard or interpretation issue date related to the latest taxonomy release date)
<code>http://xbrl.ifrs.org/role/ifrs/ifrs-dim_role-{"unique role number"}</code> for example <code>http://xbrl.ifrs.org/role/ifrs/ifrs-dim_role-901000</code>
<code>http://xbrl.ifrs.org/role/ifrs/ifrs_for_smes_YYYY-MM-DD_role-{"unique role number"}</code> (where YYYY-MM-DD is the standard or interpretation issue date related to the latest taxonomy release date)
<code>http://xbrl.ifrs.org/role/ifrs/ifrs_for_smes-dim_role-{"unique role number"}</code> for example <code>http://xbrl.ifrs.org/role/ifrs/ifrs_for_smes-dim_role-913000</code>

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

**Table 6. Item types that are used in the IFRS Taxonomy**

Item type	Occurrences
monetary	2,601
string	1,877
domain (for domains and domain members)	635

<sup>‡</sup> Please refer to Appendix A: Style Guide for guidelines on role definitions.

<sup>†</sup> The six digit number can be followed by letter a, b, c etc. when a separate ELR is necessary to provide modelling in definition linkbase (for isolation of hypercubes) or calculation linkbase (for conflicts in double calculations). Such additional letters are not provided in presentation linkbase ELRs.

text block	519
percent	81
decimal	41
pershare	24
shares	20
date	15
area	1
pure	7

34. In the IFRS Taxonomy, concept names and identifiers (IDs) follow the IFRS label style guide (see Appendix A). In the IFRS Taxonomy, concept names and IDs are not updated if there are changes in IFRS terminology or labels. They remain stable for mapping purposes (although this may cause variations to the general ‘Camel Case’ rule). However because of this, concept names and IDs should not be used to infer the meaning or semantics of a concept. Labels and information from other linkbases should be used instead. Concept names and IDs should be treated as technical identifiers only.

### ***Deprecated schema***

35. In addition to the core schema, the IFRS Taxonomy provides deprecated schemas. The deprecated schema contains concepts from previous taxonomy releases which are no longer applicable either because they have expired or as a result of other corrections and changes. Deprecated concepts, in addition to standard and documentation labels, use deprecated labels and date label roles to provide an explanation and date for the deprecation. The deprecated schemas have the namespace URIs from the previous year’s annual taxonomy release (ie the previous schema namespaces).

### ***Linkbases***

36. The Standard-based modelling approach used to develop the IFRS Taxonomy (please refer to Standard-based modelling approach) enables linkbases to be organised and viewed by Standard (when ELRs are sorted by their URIs), or according to financial statements (when ELRs are sorted by their labels). As XBRL 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 which provide viewing and sorting functionality (this number is not related to the underlying Standards). ELRs between [100000] and [899999] refer to IFRS hierarchies and dimensional structures, while ELRs between [900000] and [999999] represent *for application* dimensional components.

37. Illustration 8 (below) provides an example of IFRS Taxonomy presentation linkbases sorted by ELR label.

Extended link [105000] Management commentary
Extended link [110000] General information about financial statements
Extended link [210000] Statement of financial position, current/non-current
Extended link [220000] Statement of financial position, order of liquidity
Extended link [310000] Statement of comprehensive income, profit or loss, by function of expense
Extended link [320000] Statement of comprehensive income, profit or loss, by nature of expense
Extended link [410000] Statement of comprehensive income, OCI components presented net of tax
Extended link [420000] Statement of comprehensive income, OCI components presented before tax
Extended link [510000] Statement of cash flows, direct method
...

**Illustration 8. The ELRs of the IFRS Taxonomy organised according to financial statements**

38. Illustration 9 (below) provides an example of IFRS Taxonomy linkbases sorted by Standard. The notes and statements from the previous view are organised by single Standards.

<b>Practice Statement Management Commentary</b>
Extended link [105000] Management commentary
<b>IFRS 1</b>
Extended link [819100] Notes - First time adoption
<b>IFRS 2</b>
Extended link [834120] Notes - Share-based payment arrangements
<b>IFRS 3</b>

Extended link [817000] Notes - Business combinations
<b>IFRS 4</b>
Extended link [836500] Notes - Insurance contracts
<b>IFRS 5</b>
Extended link [825900] Notes - Non-current asset held for sale and discontinued operations
<b>IFRS 6</b>
Extended link [822200] Notes - Exploration for and evaluation of mineral resources
<b>IFRS 7</b>
Extended link [822390] Notes - Financial instruments
<b>IFRS 8</b>
Extended link [871100] Notes - Operating segments
<b>IAS 1</b>
Extended link [110000] General information about financial statements
...

**Illustration 9. The ELRs of the IFRS Taxonomy organised by Standard**

### *Linkbase modularisation*

39. The IFRS Taxonomy uses five types of standard XBRL 2.1 linkbase, 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. At least one language linkbase should be referenced from the entry point to avoid missing label errors resulting from the use of preferred labels<sup>†</sup> in the presentation linkbases.

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\* An entry point is a schema or instance document with *linkbaseRefs* to the modular linkbases that have been selected for their specific purposes. An entry point also references the core schema and, if necessary, the axes schema via linkbases.

<sup>†</sup> Preferred labels should not be used to derive the semantic meaning of an underlying concept.

40. Presentation, calculation and definition linkbases are modularised by 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

41. The IFRS Taxonomy uses reference roles as listed in Table 7 (below).

**Table 7. Reference roles used in the IFRS Taxonomy**

Reference role	Use
<a href="http://www.xbrl.org/2003/role/disclosureRef">http://www.xbrl.org/2003/role/disclosureRef</a>	Reference to documentation that details an explanation of the disclosure requirements relating to the concept.
<a href="http://www.xbrl.org/2003/role/exampleRef">http://www.xbrl.org/2003/role/exampleRef</a>	Reference to documentation that illustrates by example the application of the concept that assists in determining appropriate usage.
<a href="http://www.xbrl.org/2009/role/commonPracticeRef">http://www.xbrl.org/2009/role/commonPracticeRef</a>	Reference for common practice disclosure relating to the concept. Enables common practice reference to a given point in a literature (for example commonPracticeRef to Name:IAS, Number:16, Paragraph:24). The content of the common practice disclosure is the same as other references (so for example contains parts Name, Number, IssueDate, Paragraph).

42. All non-abstract IFRS Taxonomy elements will always have at least one reference and may have a number of references making use of different reference roles. Abstract elements such as members and axes may also have references. The largest number of references for an individual item is currently 15. 4,315 elements have only one reference, 804 have more than one. The above roles are used with the following frequencies in the IFRS Taxonomy:

**Table 8. Reference roles used in the IFRS Taxonomy**

Reference role	Occurrences
Disclosure	4,059
Example	1,032
Common practice	1,260

43. The IFRS Taxonomy uses the reference parts listed in Table 9 (below) as defined by XBRL International in the reference schema.\* For each IFRS reference resource, the IFRS Taxonomy provides, as a minimum, the Name, Number, IssueDate, and Paragraph or Section (these are not provided for the generic reference linkbase). The only exception is the IFRS for SMEs and the IFRS

\* The reference schema dated 2006-02-27 is available at <http://www.xbrl.org/2006/ref-2006-02-27.xsd>

Practice Statement *Management Commentary*, where numbers are not applicable. If available, the IFRS Taxonomy also provides the URI and URI date that links to the relevant content as PDF or in xIFRS.\*

**Table 9. Reference parts that are used in the IFRS Taxonomy**

Reference part	Use
Note	Empty or "Effective YYYY-MM-DD" or "Expiry date YYYY-MM-DD"
Name	{IFRS IAS IFRIC SIC IFRS for SMEs MC}
Number	Number of the standard or interpretation
IssueDate	Issue date of the standard or interpretation
Section	Title of sections of standard or interpretation (or section number in case of IFRS for SMEs)
Subsection	Title of the subsection of the section (applicable to IFRS for SMEs only)
Paragraph	Paragraph (number) in the standard
Subparagraph	Subparagraph (number) of a paragraph
Clause	Subcomponent of a subparagraph
URI	Link to text of the standard in xIFRS
URIDate	Validity date of the link in xIFRS

44. Reference resources are placed in the linkbase files of the corresponding standard, with the exception of references to standards that do not have a disclosure section (eg IAS 32, IAS 39 and IFRIC 17) for which no other linkbases are provided and for which references are placed in the reference linkbase for IAS 1.

### *Label linkbases*

45. The IFRS Taxonomy defines labels (label resources) which are constructed according to a Style Guide (see Appendix A) to ensure consistency. Table 10 (on page 27) presents the label roles introduced in the IFRS Taxonomy. Terse label roles are used at various points in the IFRS Taxonomy

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\* xIFRS is a tool developed by the IFRS Foundation to support viewing and understanding of the IFRS Taxonomy. xIFRS provides a view of the electronic Standards with embedded XBRL. eIFRS is the IFRS Foundation's online subscription service that contains the electronic consolidated editions of the Standards and accompanying documents. Both eIFRS and xIFRS can be accessed at <http://eifrs.ifrs.org/>

to enhance readability. Total and net label roles are used to indicate calculated hierarchies in the presentation linkbase as preferred labels.

**Table 10. Label roles that are used in the IFRS Taxonomy**

Label role	Occurrence	Use
<a href="http://www.xbrl.org/2009/role/negatedLabel">http://www.xbrl.org/2009/role/negatedLabel</a>	244	Label for a concept, when the value being presented should be negated (sign of the value should be inverted). For example, the standard and standard positive labels might be profit (loss) after tax and the negated labels loss (profit) after tax.
<a href="http://www.xbrl.org/2009/role/negatedTotalLabel">http://www.xbrl.org/2009/role/negatedTotalLabel</a>	12	
<a href="http://www.xbrl.org/2009/role/negatedTerseLabel">http://www.xbrl.org/2009/role/negatedTerseLabel</a>	43	
<a href="http://www.xbrl.org/2009/role/negatedNetLabel">http://www.xbrl.org/2009/role/negatedNetLabel</a>	2	
<a href="http://www.xbrl.org/2009/role/netLabel">http://www.xbrl.org/2009/role/netLabel</a>	47	The label for a concept when it is to be used to present values associated with the concept when it is being reported as the net of a set of other values. Net labels allow the expression of labels, other than the one to be used as total label, if the presentation tree represents a gross/net calculation instead of a traditional calculation roll-up. For example, the standard label for Property, plant and equipment can have the total label Total property, plant and equipment and the net label Net property, plant and equipment.
<a href="http://www.xbrl.org/2009/role/deprecatedLabel">http://www.xbrl.org/2009/role/deprecatedLabel</a>	317	The label for a concept indicating that the concept has been deprecated (used only for deprecated schema).
<a href="http://www.xbrl.org/2009/role/deprecatedDateLabel">http://www.xbrl.org/2009/role/deprecatedDateLabel</a>	317	
<a href="http://www.xbrl.org/2003/role/label">http://www.xbrl.org/2003/role/label</a>	5,821 (plus 317 deprecated)	Standard label role for a concept. The IFRS Taxonomy uses standard labels to guarantee uniqueness of the labels.
<a href="http://www.xbrl.org/2003/role/totalLabel">http://www.xbrl.org/2003/role/totalLabel</a>	258	The label role for a concept when it is to be used to present values associated with the concept when it is reported as the total of a set of other values. This role should not be used to infer semantics of facts reported in instance documents.
<a href="http://www.xbrl.org/2003/role/periodStartLabel">http://www.xbrl.org/2003/role/periodStartLabel</a>	53	The label role for a concept with the periodType="instant" when it is to be used to present values associated with the concept when it is reported as a start (end) of period value. These roles should not be used to infer semantics of facts reported in instance documents.
<a href="http://www.xbrl.org/2003/role/periodEndLabel">http://www.xbrl.org/2003/role/periodEndLabel</a>	53	
<a href="http://www.xbrl.org/2003/role/terseLabel">http://www.xbrl.org/2003/role/terseLabel</a>	35	Short label role for a concept, often omitting text that should be inferable when the concept is reported in the context of other related concepts.

http://www.xbrl.org/2008/role/documentation	5,269 (plus 21 deprecated)	A long form label for a concept providing additional documentation.
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### Total and net labels

46. The IFRS Taxonomy uses preferred label roles in the presentation linkbase to indicate calculation roll-ups. Table 11 (below) presents two label roles used in the IFRS Taxonomy to indicate calculation information.

**Table 11. Label roles that provide calculation information in the presentation linkbase**

Label role	Use
http://www.xbrl.org/2009/role/netLabel	Net label
http://www.xbrl.org/2003/role/totalLabel	Total label

47. Illustration 10 (below) presents the use of the preferred label *totalLabel* role. Illustration 11 provides an example of how this information may be visualised. The same applies to the *netLabel* role.

```
<link:presentationArc xlink:arcrole="http://www.xbrl.org/2003/arcrole/parent-child" xlink:type="arc"
xlink:from="loc_34" xlink:to="loc_123" order="90"
use="optional"preferredLabel="http://www.xbrl.org/2009/role/totalLabel"/>
```

**Illustration 10. Use of a total preferred label in the presentation linkbase**

Extended link [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

<b><u>Total equity attributable to owners of parent</u></b>
Non-controlling interests
<b><u>Total equity</u></b>
...

Illustration 11. Visualisation of the total label role

### Negated labels

48. Negated labels in the IFRS Taxonomy use a set of label roles from the XBRL International 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 (below) provides a complete list of negated labels used in the IFRS Taxonomy.

Table 12. Negated label roles that are used in the IFRS Taxonomy

Label role	Use
<a href="http://www.xbrl.org/2009/role/negatedLabel">http://www.xbrl.org/2009/role/negatedLabel</a>	Standard negated label role
<a href="http://www.xbrl.org/2009/role/negatedTotalLabel">http://www.xbrl.org/2009/role/negatedTotalLabel</a>	Negated total label role
<a href="http://www.xbrl.org/2009/role/negatedTerseLabel">http://www.xbrl.org/2009/role/negatedTerseLabel</a>	Terse negated label role
<a href="http://www.xbrl.org/2009/role/negatedNetLabel">http://www.xbrl.org/2009/role/negatedNetLabel</a>	Negated net label role

49. Illustration 12 (below) provides an example of the use of a negated preferred label in the code of a presentation linkbase.

```
<link:presentationArc xlink:arcrole="http://www.xbrl.org/2003/arcrole/parent-child" xlink:type="arc"
xlink:from="loc_56" xlink:to="loc_78" order="60" use="optional"
preferredLabel="http://www.xbrl.org/2009/role/negatedLabel"/>
```

Illustration 12. Example use of a negated preferred label in a presentation linkbase

50. 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 before the value. As shown in Illustration 13 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 (above).

51. For some concepts, there is also an inverted label in the negated label role. For example, the concept *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 concepts 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*

52. In order to ensure that presentation hierarchies and relationships between concepts are consistent, the IFRS Taxonomy follows a rule whereby a non-abstract concept that is a parent in a corresponding calculation linkbase is (generally) represented in the presentation linkbase as the last of its calculation siblings, unless a different ordering is more practical.

### *Calculation linkbases*

53. 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. Illustration 13 (below) provides an example of the presentation view with calculations of *Statement of comprehensive income, profit or loss, by function of expense*.

<b>Extended link [310000] Statement of comprehensive income, profit or loss, by function of expense</b>	
Profit or loss [abstract]	
Profit (loss) [abstract]	
Revenue	X
Interest revenue calculated using effective interest method	X
Cost of sales	(X)
Gross profit	X
Other income	X
Distribution costs	(X)
Administrative expenses	(X)
Other expense	(X)

Other gains (losses)	X
Profit (loss) from operating activities	X
Difference between carrying amount of dividends payable and carrying amount of non-cash assets distributed	X
Gains (losses) on net monetary position	X
Gain (loss) arising from derecognition of financial assets measured at amortised cost	X
Finance income	X
Finance costs	(X)
...	
Profit (loss) before tax	X

Illustration 13. Presentation view with calculations – Statement of comprehensive income

### Definition linkbases

54. The IFRS Taxonomy uses definition linkbases to express dimensional relationships. The IFRS Taxonomy defines axes and members for listed relationships, and therefore only uses explicit axes. Typed axes are not used in the IFRS Taxonomy. The IFRS Taxonomy defines tables where an axis has clearly been applied to a set of line items. Consequently, axes in the IFRS Taxonomy are either *applied* (to line items) or *for application* (not linked in a table). The latter can be connected to any set of line items, depending on the needs of the preparer.
55. There are two types of definition linkbases in the IFRS Taxonomy. The first is the definition linkbase file placed in the standards folder, which mirrors the structure of the presentation linkbase if 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 reportable items (line items) within the IFRS Taxonomy. These hierarchies re-use the presentation linkbase ELRs and therefore also their ordering numbers (ELR definitions that are numbered between [100000] and [899999] represent line items).
56. The second type of definition linkbase represents axes, and these are placed in the dimensions folder or in the 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 that are numbered between [900000] and [989999] should be linked via tables with ELR definitions numbered between [100000] and

[899999]\* 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.

57. All defaults for axes (dimensions) are placed in a single ELR number [990000] to avoid redundancies. This ELR does not have an equivalent in the presentation linkbase.

### *Generic label and reference linkbases*

58. The IFRS taxonomy makes use of the generic links specification (<http://www.xbrl.org/Specification/gnl/REC-2009-06-22/gnl-REC-2009-06-22.html>) 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.
59. Illustration 14 (below) provides a code example of the Spanish definition of ELR 110000.

```
<label:label xlink:label="res_1" xlink:role="http://www.xbrl.org/2008/role/label" xlink:type="resource"
xml:lang="es">[110000] Información general sobre estados financieros</label:label>

<link:loc xlink:href="rol_ias_1_YYYY-MM-DD.xsd#ias_1_YYYY-MM-DD_role-110000" xlink:label="loc_1"
xlink:type="locator"/>

<gen:arc xlink:arcrole="http://xbrl.org/arcrole/2008/element-label" xlink:from="loc_1" xlink:to="res_1"
xlink:type="arc"/>
```

**Illustration 14. Example use of a generic label for an ELR**

60. Illustration 15 (below) provides a code example of a reference to IAS 1 for an ELR.

```
<link:loc xlink:type="locator" xlink:href="rol_ias_1_YYYY-MM-DD.xsd#IAS_1_YYYY-MM-DD_role-110000"
xlink:label="arc_2"/>

<gen:arc xlink:type="arc" xlink:from="arc_2" xlink:to="src_2"
xlink:arcrole="http://xbrl.org/arcrole/2008/element-reference"/>

<reference:reference xlink:type="resource" xlink:label="src_2">

<ref:Name>IAS</ref:Name>

<ref:Number>1</ref:Number>

<ref:IssueDate>2013-01-01</ref:IssueDate>

</reference:reference>
```

**Illustration 15. Example use of a generic reference for an ELR**

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\* In other words, ELRs that have the prefix *def\_* should be linked via a table (hypercube) with ELRs from the file that have the prefix *dim\_*.

## Additional XBRL technologies

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

### *Versioning*

62. The release of the IFRS Taxonomy is aligned with the Board time line for releasing the Standards and the IFRS Bound Volume. Amendments to the IFRS Taxonomy are required following changes in the Standards, additions resulting from a common practice project or changes in technology. XBRL International has published a Versioning Specification which aims to provide a framework for documenting differences between taxonomy versions, known as taxonomy versioning reports, which are both human- and computer-readable.
63. The aim of a versioning report is to help users when migrating to a new taxonomy version 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 concepts within a new version of the taxonomy. For example, a versioning report could state that the concepts *ifrs2008:assets* and *ifrs2009:assets* are equivalent, or that the concept *ifrs2005:balanceSheet* has been renamed to *ifrs2008:statementOfFinancialPosition*.

### *Formulae*

64. The IFRS formula linkbase is updated on an annual basis and it is published as a separate module.

### *Inline XBRL*

65. Inline XBRL (iXBRL) can be used to provide filings based on the IFRS Taxonomy files, and the IFRS Foundation publishes a set of illustrative examples in iXBRL format.\*

---

\* Examples of XBRL and Inline XBRL documents prepared using the IFRS Taxonomy files are available from the IFRS website at <http://www.ifrs.org/XBRL/Resources/Pages/XBRL-Illustrative-examples.aspx>. 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

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 achieve the following:

1. Provide users of the taxonomy with labels that are recognisable to the user.
2. Provide users of the taxonomy with consistency. Consistency helps predictability, which makes it easier to locate a concept.
3. Provide labels that minimise the need to go to reference materials and to ensure that the user of the taxonomy is using the correct concept.
4. Maximise the usability for users of the taxonomy when they apply common ‘search’ and ‘filter’ or ‘find’ techniques enabled by a computer application.
5. Provide enough information within labels to maximise their usability and uniqueness.
6. Provide a unique label for every concept in the IFRS Taxonomy so that users do not need to go to the concept name level to ensure that they have the correct concept.
7. Support translators to achieve consistent translations of English labels of the IFRS Taxonomy.

### 1 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.

### 2 Label linkbase in the IFRS Taxonomy

#### 2.1 Labels **SHOULD** be concise, follow IFRS terminology, 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’.

#### 2.2 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:

**anti** *no hyphen*

**co** *no hyphen except*

- ‘co-operate/co-operation’
- ‘co-ordinate/co-ordination’

**non** *always hyphen* (but note ‘nonsense’, ‘nonentity’ etc)

**over** *no hyphen except*

- ‘over-optimistic’
- ‘over-represent’

**pre** *no hyphen except*

- ‘pre-empt’
- ‘pre-exist’

**post** *always hyphen*

**pro** *no hyphen except*

- ‘pro-forma’

**re** *no hyphen except*

- ‘re-enter’
- ‘re-present’ (to present again)
- ‘re-record’

**semi** *always hyphen*

**sub** *no hyphen except*

- ‘sub-lessee’
- ‘sub-lessor’

**super** *no hyphen*

**un** *no hyphen*

**under** *no hyphen except*

66. ‘under-record’

67. ‘under-report’

68. ‘under-represent’

### **2.3 Labels SHALL NOT contain certain special characters.**

The following characters should generally be avoided in creating concept labels:

#### **Disallowed Characters**

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

### Allowed Characters

A-Z, a-z, 0-9, (, ), comma, -, ‘, space, [ ], /

### 2.4 Labels SHALL start with a capital letter and SHALL NOT use upper case, except for proper names and abbreviations.

See examples of proper use in the table below:

- ‘Property, plant and equipment, expenditures recognised for constructions’
- ‘Description of compliance with the Standards if applied for interim financial report’

List of words (among others) that are capitalised:

- ‘IFRS’,
- ‘IAS’,
- ‘IFRIC’,
- ‘SIC’,
- ‘XBRL’,
- ‘IFRS’,
- ‘GAAP’.

### 2.5 The following articles SHALL NOT be used in labels:

Table 13. Disallowed articles

Disallowed Articles
The
An
A

### 2.6 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.

### 2.7 Dashes SHALL NOT be used in labels where commas can be used instead.

For example, DO NOT use ‘Disclosure – business combinations [text block]’, but rather use ‘Disclosure of business combinations [text block]’.

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

**2.8 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 not including before the final ‘and’.

For example: ‘Property, plant and equipment’

**2.9 Numbers SHOULD be expressed as text when less than 10.**

The expression of number is a matter of judgement. The following rules for numbers should be considered:

- 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’).
- Numbers of 10 or more should be expressed in figures.
- Exceptions are numbers expressed as digits in the Standards ie ‘Level 3 of fair value measurement’

**2.10 The word ‘per cent’ SHALL be spelt out, as two words.**

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

**2.11 Labels SHALL NOT have leading spaces, trailing spaces or double spaces.**

**2.12 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’.

The following sentence construct models the intention of how concept labels should be created. Note that what is contained in curly braces {}, is one component of the label. The different sets of curly braces are the different components of the same label. The format below prescribes the order in which the components should appear *if present*:

**{Total\*} {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’

Example of properly-constructed labels (per model):

- ‘Other comprehensive income, net of tax’

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\* See 2.24 for restrictions on the use of ‘Total’.

- ‘Accumulated depreciation of biological assets, at cost’

Example of labels not constructed according to the above rules:

- ‘Current gross trade receivables’
- ‘Trade and other receivables, current, net’
- ‘Equity – share subscriptions, total’
- ‘Accumulated at cost depreciation of biological assets’

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

‘Gross profit’, ‘Net cash flows from (used in) financing activities’.

### **2.13 Adjectives SHOULD be used when there is ambiguity surrounding a concept.**

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

### **2.14 Concepts for disclosures that define textual type explanations 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’.

Whereas for the concept label ‘Impact of changes in accounting estimates’, it is not clear if the concept is an amount or a narrative.

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

- ‘Additional information about...’
- ‘Address of ...’
- ‘Address where ...’
- ‘Country of ...’
- ‘Description and carrying amount of ...’
- ‘Description of ...’
- ‘Description of accounting policy for...’
- ‘Description of nature of...’
- ‘Description of reason for...’
- ‘Description of reason why...’

- ‘Domicile of ...’
- ‘Explanation of ...’
- ‘Explanation when ...’
- ‘Indication of ...’
- ‘Information about...’
- ‘Information required ...’
- ‘Information whether ...’
- ‘Methods used to...’
- ‘Name of ...’
- ‘Principal place of ...’
- ‘Qualitative information about ...’
- ‘Range of ...’
- ‘Residence of ...’
- ‘Statement of ...’
- ‘Summary quantitative data about ...’

**2.15 Concepts that represent a non-monetary or non-text value SHOULD start with an appropriate descriptor.**

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

- ‘Date of...’
- ‘Number of...’
- ‘Weighted average exercise price of ...’
- ‘Percentage of...’
- ‘Proportion of...’

**2.16 Labels SHOULD avoid defining what they do or do not include.**

For example, ‘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 concept or the calculation linkbase. In some cases, a label needs to define inclusions and exclusions, because particular concepts do not have an agreed meaning.

For example: ‘Intangible assets without goodwill’ is allowed.

**2.17 For concepts that can be either negative or positive, the concept label SHALL use parentheses ( ) to indicate which concept is represented as positive or negative values in the instance document.**

There are occasions in an instance document when the value of a concept 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 14. Concepts that may have positive or negative values**

Use of positives and negatives
Disposals (acquisitions)
from (used in)
Gains (losses)
Income (expense)
Increase (decrease)
Inflow (outflow)
Loss (reversal)
Paid (refund)
Profit (loss)
Proceeds from (purchase of)
Write-downs (reversals)

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’.

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

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

- ‘[89898] Notes - Reconciliation ....’
- ‘[88877] Notes - Reconciliation .... [alternative]’

**2.19 The standard label for abstract concepts that do not represent hypercubes, dimensions or domain members SHALL append the word ‘[abstract]’ or ‘[line items]’ to the end of the label.**

Abstract elements are used to organise the taxonomy. Labels for abstract items shall append the word ‘[abstract]’. The reason for this is to differentiate the concept labels and names.

For example: ‘Assets [abstract]’.

**2.20 The standard label for textBlockItemType concepts SHALL append the word ‘[text block]’ to the end of the label**

Text block elements are used to disclose narrative information.

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

**2.21 The standard label for dimensions SHALL append the word ‘[axis]’ to the end of the label.**

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

For example: ‘Restatements [axis]’.

**2.22 The standard label for hypercubes SHALL append the word ‘[table]’ to the end of the label.**

Hypercubes are abstract concepts used as link between dimensions and line items.

For example: ‘Restatements [table]’.

**2.23 The standard label for domain members SHALL append the word ‘[member]’ to the end of the label.**

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

For example: ‘Restated [member]’.

**2.24 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 net label role the word ‘net’.

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

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

- ‘Assets, total’
- ‘Changes in issued capital, total’

- ‘Sales, total’
- ‘Total assets’
- ‘Aggregated assets’

## **2.25 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’.

## **2.26 Labels representing the period start label SHALL use the following format ‘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.**

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

- ‘Provisions at beginning of period’
- ‘Provisions at end of period’

Example of disallowed use of the period start and period end label:

- ‘Provisions, beginning balance’
- ‘Provisions, at start’
- ‘Provisions, period end’

## **3 Other considerations**

### **3.1 Roles definitions SHALL start with the ordering number.**

For better sorting of the extended link roles (ELR), the definitions of the 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’.

### **3.2 Roles definitions SHOULD use the agreed wording.**

Roles 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:

- '[110000] General information about financial statements'.
- '[220000] Statement of financial position, order of liquidity'.
- '[610000] Statement of changes in equity'.
- '[901000] Dimension - Retrospective application and retrospective restatement'.

### **3.3 The role definition containing alternative breakdowns SHALL append the definition with the word [alternative].**

Roles definitions for disclosures shall clearly indicate which of the breakdowns are alternative.

For example:

- '[832720] Notes - Reconciliation of minimum finance lease payments receivable by lessor [alternative]'
- '[834220] Notes - Reconciliation of changes in present value of defined benefit obligation [alternative]'