Standard Business Reporting

IFRS AU Taxonomy 2015 Guide

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Production Release – suitable for use

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For further information or questions, contact the SBR Service Desk at **SBRServiceDesk@sbr.gov.au** or call 1300 488 231. International callers may use +61-2-6216 5577

VERSION CONTROL

Version	Release date	Description of changes
2011	29 July 2011	The release of the IFRS AU Taxonomy 2011 Guide
2012	26 July 2012	The release of the taxonomy guide for the IFRS AU Taxonomy 2012. This version of the taxonomy includes the IFRS Taxonomy 2012 (as released by the IFRS Foundation on 29 March 2012) and other updates to the AU Extension.
2013	20 June 2013	The release of the taxonomy guide for the IFRS AU Taxonomy 2013. This version of the taxonomy includes the IFRS Taxonomy 2013 (as released by the IFRS Foundation on 27 March 2013) and other updates to the AU Extension.
2014	19 June 2014	The release of the taxonomy guide for the IFRS AU Taxonomy 2014. This version of the taxonomy includes the IFRS Taxonomy 2014 (as released by the IFRS Foundation on 5 March 2014) and other updates to the AU Extension.
2015	28 February 2015	This version provides updates to the taxonomy guide in relation to the lodgement of digital financial reports in inline XBRL format.
2015	18 June 2015	The release of the taxonomy guide for the IFRS AU Taxonomy 2015. This version of the taxonomy includes the IFRS Taxonomy 2015 (as released by the IFRS Foundation on 11 March 2015) and other updates to the AU Extension.

ENDORSEMENT

APPROVAL

Chief Solutions Architect
Standard Business Reporting

Doug Niven   Senior Executive Leader
Financial Reporting & Audit
Australian Securities and Investments Commission

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Terminology

For definition of the terminology and acronyms used within this document please refer to the glossary on the SBR website and on the IFRS Foundation website.

Click http://www.sbr.gov.au/software-developers/developer-tools/glossary to go to the SBR glossary.

Click **http://www.ifrs.org/XBRL/Resources/Glossary.htm** to go to the IFRS glossary

The key words "MUST", "MUST NOT", "REQUIRED", "SHALL", "SHALL NOT", "SHOULD", "SHOULD NOT", "RECOMMENDED", "MAY", and "OPTIONAL" in this document are to be interpreted as described in RFC 2119 **http://www.ietf.org/rfc/rfc2119.txt**. The use of the word "Mandatory" is to be read as "MUST".

1   INTRODUCTION

1.1   PURPOSE

The purpose of this document is to support software developers with the implementation of the SBR financial reporting taxonomy used for creating digital financial reports in XBRL or inline XBRL format (collectively referred to as "instance documents") that are lodged with ASIC.

1.2   AUDIENCE AND SCOPE

This document is the supplementary guide for the implementers of SBR ASIC Forms 388, 7051, FS70, and 405 and it should be read in conjunction with the Message Implementation Guides (MIGs) for the abovementioned forms. It can also be used by implementers of the instance documents as standalone functionality.

This document is designed to explain the Australian jurisdictional extension to the International Financial Reporting Standards (IFRS) Taxonomy (referred to as "the IFRS AU Taxonomy" or "the Taxonomy") to an extent that will allow software developers to understand the mapping and tagging requirements involved in implementing the Taxonomy for financial reporting and how to produce valid instance documents for lodgement with ASIC through SBR.

It is assumed that the readers are familiar with XBRL terminology and concepts and therefore this guide is not designed to be a XBRL technical guide or to address any specific software product issues. In some sections, this document refers to inline XBRL (iXBRL) which is a specification that allows XBRL tags to be embedded in an HTML document. This allows an instance document in iXBRL format to be consumable by computers using XBRL tags and to be rendered for human readability using any popular web browsers. The term "XBRL tag" represents financial data contained in the instance document after being mapped with the taxonomy. For certain parts of the document, it is also assumed that readers are familiar with the basic financial reporting concepts.

This version of the IFRS AU Taxonomy (referred to as "the IFRS AU Taxonomy 2015") is based on the IFRS Taxonomy 2015 (as issued by the IFRS Foundation). It is recommended that relevant reference documentation of the IFRS Taxonomy 2015 should be referred to in conjunction with this document.

The IFRS Taxonomy 2015 is compliant with the provisions of the Global Filing Manual (GFM), published by the Interoperable Taxonomy Architecture (ITA) project, a joint initiative between the US Securities and Exchange Commission (SEC), the Japan Financial Supervision Agency (FSA) and the International Financial Reporting Standards (IFRS) Foundation XBRL team. The GFM should also be referred to in conjunction with this document to the extent to which its provisions are relevant for extensions to the IFRS Taxonomy 2015.

1.3   REFERENCES

List of relevant references

Ref	Document Link	Document description
1)	IFRS Taxonomy 2015 **http://www.ifrs.org/XBRL/IFRS-Taxonomy/2015/Pages/default.aspx**	Reference documentation of the IFRS Taxonomy 2015 as issued by the IFRS Foundation. Contains the taxonomy files and support material such as: - Taxonomy files and information - Versioning information - The IFRS Taxonomy Guide - Illustrative examples
2)	Global Filing Manual – Version 2011-04-19 http://www.ifrs.org/xbrl/resources/global+filing+manual.htm	The Global Filing Manual contains a set of rules which provide guidance on the preparation, filing and validation of XBRL filings created using the IFRS Taxonomy, the EDINET (Electronic Disclosure for Investors' NETwork) Taxonomy or the U.S. GAAP

		Taxonomy.
3)	The SBR Web Service Implementation Guide document can be downloaded at http://www.sbr.gov.au/software-developers/developer-tools/web-services	Technical interface data that is common to all business processes and messages that use the SBR channel: • Web service protocol specifications • Standard message header structure • Standard error codes • Authentication protocol and trust broker
4)	The Software Developer Kit documentation can be accessed at http://www.sbr.gov.au/software-developers/enabling-sbr-in-my-application/productivity-tools	Reference information for software developers using the SBR software developer kit. The software developer kit cannot be used to produce iXBRL instance documents.
5)	The ASIC 388 Message Implementation Guide can be downloaded at http://www.sbr.gov.au/software-developers/developer-tools/asic	Reference document that supports the software developers in the implementation of the ASIC Form 388 Copy of Financial Statements and Reports
6)	The ASIC 7051 Message Implementation Guide can be downloaded at http://www.sbr.gov.au/software-developers/developer-tools/asic	Reference document that supports the software developers in the implementation of the ASIC Form 7051 Half Yearly Reports
7)	The ASIC FS70 Message Implementation Guide can be downloaded at http://www.sbr.gov.au/software-developers/developer-tools/asic	Reference document that supports the software developers in the implementation of the ASIC Form FS70 Australian financial services licensee profit and loss statement and balance sheet
8)	The ASIC 405&406 Message Implementation Guide can be downloaded at http://www.sbr.gov.au/software-developers/developer-tools/asic	Reference document that supports the software developers in the implementation of the ASIC Form 405 - Statement to verify financial statements of a foreign entity & 406 - Annual return of a foreign entity.

1.4 CHANGE MANAGEMENT

If a material change is required to the IFRS AU Taxonomy 2015 Guide the document will be re-released. The Taxonomy Approval Committee must approve any change.

2 FINANCIAL REPORTING CONTENT

2.1 INTRODUCTION

Following the adoption of the International Financial Reporting Standards (IFRSs) in Australia, effective from 1 January 2005, Australian Accounting Standards (AASBs) largely mirror the requirements of IFRSs. However, for the compliance with financial reporting requirements in Australia, the following Australian specific requirements also exist:

- Additional Australian specific requirements that are included in AASBs and not required by IFRSs (those requirements are numbered in AASBs by adding "Aus" in front of the paragraph number);
- Additional Australian specific legislative requirements arising from provisions of the Corporations Act 2001 ("the Act"), Corporations Regulations, Australian Auditing Standards, ASX Listing Rules and ASX Governance Principles;
- Some IFRSs do not apply in Australia (e.g. IAS 26 Accounting and Reporting by Retirement Benefit Plans); and
- Unlike IFRS for small and medium-sized entities (SMEs), which is a standard separate from full IFRSs, Reduced Disclosure Requirements in Australia (RDR) are an integral part of AASBs.

The Financial Reports must be lodged as part of a lodgement for one of the ASIC Forms 388, 7051, FS70 or 405. The lodgements must contain the following:

I.   The pro-forma (coversheet) 388 or 7051 or FS70 or 405

II. Financial report, generally comprising:

- Directors' declaration that the financial statements comply with accounting standards, give a true and fair view, there are reasonable grounds to believe that the company/scheme/entity will be able to pay its debts, the financial statements have been prepared in accordance with the Act;
- Directors' report including the auditor's independence declaration;
- Auditor's report (audit or review report);
- The primary financial statements for the consolidated entity and/or parent entity in accordance with the Act and Accounting Standards' requirements comprising:
    - Income statement;
    - Statement of financial position;
    - Statement of comprehensive income;
    - Statement of changes in equity; and
    - Statement of cash flows.
- Notes to financial statements (disclosures required by regulations, notes required by accounting standards and any other information necessary to give a true and fair view).

The financial statements are:
a) The financial statements in relation to the consolidated entity reported on that are required by the Act prepared in accordance with the accounting standards; and
b) If elected by the entity in accordance with ASIC Class Order 10/654 *Inclusion of parent entity financial statements in financial reports*, the financial statements in relation to the parent (separate) entity prepared in accordance with the accounting standards.

2.2 COMPLIANCE REQUIREMENTS

Although lodgement of Forms 388, 7051, FS70, 405 and accompanying instance document is voluntary, entities should aim to ensure that their instance documents include all the information contained in the financial reports prepared in accordance with:

- the Act including the Australian Accounting Standards and Australian Auditing Standards and the Corporations Regulations 2001;
- any ASIC Class Orders that were applied in the preparation of the paper or PDF version of the financial report; and
- applicable ASX Listing Rules.

Attention should be paid to including zeros ("0") where required by the Act or Australian Accounting Standards. For example, an entity must show zeros where zeros appear for a particular element in the financial report e.g. for a comparative item which did not occur in the current year.

Any rounding in a financial report must comply with Class Order 98/100 *Rounding in financial reports and directors' reports* and reflect the numbers reported in the paper or PDF copy of the financial report. For example, if an entity reports total assets of $123,456 with a notation at the top of the columns that the amounts are in thousands (i.e. the application of Class Order 98/100 has meant that the reported total assets are $123,456,000), then the instance document should show 123456000 with "decimals" attribute of -3.

The instance document lodged with ASIC should always include the same information as provided in the paper or PDF financial report. For example the Directors' report including the auditor independence declarations is required when an entity is lodging their Form FS70 'Australian financial services licensee profit and loss statement and balance sheet' but is not required when non-company licensee (e.g. individual, partnership, foreign entity) is lodging the same report. Therefore in each case the instance document should include only the appropriate elements that are provided in the paper or PDF financial report.

2.3 COMPARISONS WITH OTHER SBR REPORTS

The IFRS AU Taxonomy, due to its nature and design, has a number of differing characteristics to the other reporting taxonomies developed within the SBR program as follows:

2.3.1 Public Availability

Financial reports lodged using the IFRS AU Taxonomy (instance documents) are the only SBR-enabled lodgements that will be available to the public through ASIC. Similar to existing hard copy and/or PDF lodgements of financial reports, instance documents will be available to be used by the general investing public, creditors, employees, business analysts, financial institutions and others.

2.3.2 Free-form Disclosure

Financial reports are not developed and presented in a fixed form basis in the way that other government forms are (e.g. Tax File Number Declaration). Although the Australian Accounting Standards do refer to minimum and prescribed disclosures that are required to be made in the financial report the form of the disclosures may vary between entities due to the different circumstances of each entity and because many of the disclosures required under the Standards are 'principles based'. Additional disclosures are also required to meet the 'true and fair view' requirement.

The fact that the content of the financial report is not restricted means the Taxonomy could consist of an endless number of disclosures, especially for statements such as the Cash Flow Statement for which there is little line by line guidance in the accounting standards.

The elements within the IFRS AU Taxonomy have been designed to best encompass the free-form nature of the financial report. The design and development of these elements is discussed in detail below.

2.3.3 Lodgement and Assurance Requirements

Entities can choose to lodge the digital financial reports in the form of either XBRL or iXBRL instance document.

When entities lodge an XBRL instance document instead of lodging forms using traditional means (paper or PDF), the entities lodging financial reports with ASIC must also lodge the financial report either as paper lodgements or as PDF attachments. The public availability and free-form nature of the financial report discussed above mean that human users accessing financial reports from ASIC are reliant on being able to read and understand financial reports in the manner intended by the reporting entity. As XBRL is a language designed for consumption by computers, it is impractical for human users to read and properly understand an entity's financial report in the format of an XBRL instance document. Therefore, the paper or PDF lodgement continues to be required. until the time when XBRL and human readable formats become integrated into one document.

When entities lodge an iXBRL instance document which contains both XBRL tags and HTML document that allows the financial reports to be rendered for human readability in the manner intended by the reporting entities, the paper or PDF financial reports are not required to be lodged.

Although the financial reports may be required to be audited under existing requirements, the XBRL tags in instance documents are not required to be audited.

3   IFRS AU TAXONOMY ARCHITECTURE

3.1   AUSTRALIAN EXTENSION OF THE IFRS TAXONOMY

3.1.1 Background

The overall goal of the SBR Program is to reduce the regulatory reporting burden on business. The integration of the IFRS Taxonomy as part of the IFRS AU Taxonomy represents a practical step in achieving this goal in the area of financial reporting. This approach is considered appropriate not only because of the close alignment of the International Financial Reporting Standards (IFRS) and the Australian Accounting Standards (AASBs) but also because it is anticipated that companies reporting internationally will be able to reuse a significant portion of their instance document prepared using either the IFRS AU Taxonomy or taxonomies in other jurisdictions that are based on the IFRS Taxonomy.

The IFRS AU Taxonomy 2015 is based on the IFRS Taxonomy 2015 as issued by the IFRS Foundation being extended to include Australian specific jurisdictional requirements.

The reference documentation for the IFRS Taxonomy 2015 as issued by the IFRS Foundation (see point 1 of the list in section 1.3) is important in understanding the IFRS AU 2015 Taxonomy, as its architecture follows the architecture designed by the IFRS Foundation and the guidelines for its extension as described in the IFRS Taxonomy 2015 Guide.

The IFRS AU Taxonomy 2015 may also be reused by businesses to meet the requirements of any stakeholders to which the business wants or needs to send instance documents, (e.g. banks) once they are capable of consuming information in this way.

3.1.2 Content

As mentioned in the introduction, AASBs largely mirror the requirements of full IFRSs. Therefore, users should be aware that references to IFRSs in the IFRS AU Taxonomy 2015 for concepts originally belonging to the IFRS Taxonomy 2015 have not been changed for the purpose of its integration into the IFRS AU Taxonomy 2015. Therefore, references to IFRSs, IASs, IFRICs or SICs should be read as representing references to corresponding AASBs or Interpretations. For example, the reference "IFRS 1.24" is identical to "AASB 1.24", "IAS 1.51" is identical to "AASB 101.51". Australian specific concepts arising from additional local requirements (see section 2 above) are created and referenced to relevant authoritative requirement such as AASBs, Act, etc.

The additional Australian requirements have been added as a jurisdictional extension to the IFRS Taxonomy following the IFRS principles for creating extensions (referred to as "AU Extension"). The integration of the IFRS Taxonomy and the AU Extension required the following additions:

- For additional Australian disclosures to existing IFRS requirements, AU Extension concepts are added to the IFRS Taxonomy 2015 concepts within the hierarchical structure contained in the IFRS Taxonomy 2015 Extended Link Roles (ELRs);

- For additional Australian disclosures without corresponding IFRS requirements, AU Extension concepts are grouped within the following new ELRs:
    - o   [105005] – Australian Extension – other jurisdictional disclosures;
    - o   [836505] Notes – General Insurance contracts;
    - o   [836501] Notes – Life Insurance contracts; and
    - o   [833000] Notes – Parent entity disclosure

- ▪ Australian specific references are added to IFRS concepts where appropriate, such as the reference to Reduced Disclosure Requirements and Corporations Regulations. No existing IFRS Taxonomy 2015 references have been removed.

The IFRS AU Taxonomy 2015 file structure follows the SBR file structure and the reportable facts are all defined in the definitional layer of the SBR taxonomy - the "sbr_au" folder – in a specific folder designed to contain taxonomies that are external to the SBR taxonomy but are somehow related to it or leveraged in it. This folder is called "external folder" and the folder name is [extl]. The [extl] folder contains two folders that are relevant for the IFRS AU 2015 taxonomy:

1. ifrs_20150311 which contains schemas and linkbases of the IFRS Taxonomy 2015;
2. ifrs_au_20150618 which contains schemas and linkbases of the IFRS AU Taxonomy 2015. As mentioned above, even though this taxonomy has been developed within the SBR Program, it has been developed consistently with the IFRS Taxonomy Architecture principles and rules. Therefore, it is considered external to the SBR Taxonomy and for this reason it has been placed in the [extl] folder.

The entry points for the report schema are **finrpt.0006.consolidated.request.02.00.report.xsd** and **finrpt.0006.consolidatedandseparate.request.02.00.report.xsd** and they are placed in the [asic/finrpt/finrpt_0006] folder, which is located in the [sbr_au_reports] folder. See Illustration 5 – Folders and Files Structure at section 3.3.1 for more information.

The entry point **"finrpt.0006.consolidated.request.02.00.report.xsd"** ("entry point one") will be used by entities presenting consolidated financial statements only. Other entities, presenting both consolidated and separate financial statements in accordance with ASIC class order 10/654 or by AFS licensees that are reporting entities, will use the entry point **"finrpt.0006.consolidatedandseparate.request.02.00.report.xsd"** ("entry point two").

The entry point "**finrpt.0006.formula.request.02.00.report.xsd"** in the [asic/finrpt/finrpt_0006] folder is used to validate the instance using the IFRS AU Formula linkbase 2015. Refer to the IFRS AU Taxonomy Formula Linkbase Guide 2015 for more information.

3.1.3 Changes to the previous version

The main changes in the IFRS AU Taxonomy 2015 relate to the following:
- ▪ Updates to IFRS Taxonomy 2015 in relation to changes to IFRSs;

- ▪ Inclusion of further common practice elements in the IFRS Taxonomy 2015;

- ▪ Updates to AU Extension taxonomy in relation to changes in AASBs.

We changed the naming convention of element id in the AU Extension taxonomy in this year. The change was implemented to achieve comparability of data elements from year to year and consistency with the naming convention of element id in the IFRS Taxonomy. The name of an AU element id was constructed as follows in the previous years: ifrs_au-cor_YYYYMMDD_ElementName. The AU element id is named as follows from this version of the taxonomy: ifrs_au-full_ElementName

3.1.4 Company extensions

The IFRS AU Taxonomy 2015 has been designed to capture all of the disclosures prescribed in the accounting standards. In some circumstances the accounting standards may require disclosure of certain information at a more detailed level than is currently provided for in the Taxonomy. This detailed information can be different from entity to entity (for example, business segment disclosures) and are not prescribed in the accounting standards. The way in which this kind of detail is usually captured is by creating extensions to the Taxonomy (referred to as "Company extensions").

Currently SBR does not support company extensions to the IFRS AU Taxonomy 2015. Therefore, entities cannot extend the Taxonomy when creating an instance document for the purpose of lodging with ASIC. Instead, the preparer needs to provide the necessary level of detail by block-tagging the information using appropriate [text block] concepts. This is discussed further in section 4.2 below.

When an instance document is prepared in iXBRL format, it can include other content for human readability. This content will not be tagged but is part of the instance document. This feature will reduce the need for company extensions to certain extent.

The use of company extensions may be considered for future releases.

3.1.5 Issue, releases, and effective date

As accounting standards continue to develop and change over time, the Taxonomy will inevitably grow and change as well. Naturally, the number of versions published will increase over time. It is therefore fundamental that consumers of the Taxonomy are able to quickly and effectively determine what is the correct entry point schema to use, because each lodgement period (start and end dates) has only one valid entry point schema. The valid and active entry point schema that must be used is determined by the reporting period for the data being reported in the Financial Reports.

At this point, it is expected that the IFRS AU Taxonomy releases will be aligned with the release of the IFRS Taxonomy. Ordinarily, there would be, at a minimum, a single version of the Taxonomy released each year. However depending on the nature and extent of changes to accounting standards in any given reporting period, there may be additional releases, normally known as "interim releases". The timing of such "interim releases" is dependent on the significance of any changes in each release of the IFRS Taxonomy, together with the AASB's adoption of the underlying accounting standard requirements. In addition, the IFRS AU Taxonomy may also require ongoing updates as and when there are changes to the Australian specific disclosure requirements.

Each taxonomy release is identified by a taxonomy release date which appears in the namespaces, in the file names of schemas and linkbases and in most folder names following the prescriptions of the IFRS Taxonomy Guide. The release date for the IFRS Taxonomy 2015 is 2015-03-11. The release date for the IFRS AU Taxonomy 2015 is 2015-06-18.

3.2 MODELLING OF THE IFRS AU TAXONOMY 2015

The main principles applied when creating the IFRS AU Taxonomy 2015 in accordance with the IFRS Taxonomy 2015 guidelines and the GFM are:

- Reuse of existing IFRS Taxonomy concepts wherever possible

- In cases where a concept is not already defined in the IFRS Taxonomy only then an IFRS AU specific concept has been created

- Each concept (i.e. reportable items, tables, axes or members) that is added includes a number of characteristics consistent with the architecture of the IFRS Taxonomy. Therefore the Concept name, Concept ID, Item type, Period type, Abstract concepts, Axes and Tables and Labels all follow the IFRS Taxonomy architecture

- IFRS Taxonomy relationships are directly copied into Australian extension linkbases becoming the IFRS AU specific linkbases and then modified where appropriate

- Australian specific ELRs have been created only for presentation and definition linkbases (the usedOn attribute indicates the application of an ELR to a specific linkbase)

- Generic labels and references have been created and assigned to each Australian specific ELR, in compliance with the provisions of the IFRS Taxonomy 2015 Guide

- The IFRS AU Taxonomy maintains consistency across and within the presentation, calculation and definition linkbases. In cases where a numeric concept has been added or moved and it forms part of a calculation then both the calculation and presentation linkbase have been updated so that they reflect the change without altering the accounting meaning of the concept

The physical location of the IFRS AU Taxonomy is within the SBR file structure. The source IFRS Taxonomy 2015 has been imported (copied) into the IFRS AU Taxonomy in the folder named External Taxonomies [extl]. Refer to 3.1.2 for more details.

As discussed, the IFRS AU Taxonomy includes all applicable IFRS Taxonomy concepts for disclosure requirements and a number of additional concepts required to meet the Australian specific disclosure requirements. There are a number of reportable items that are not used in the Australian jurisdiction which are available in the IFRS core schema but have not been included in IFRS AU linkbases.

The list of all concepts is included in Appendix A grouped into ELRs mirroring their presentation structure and roles.

The IFRS Taxonomy concepts and the additional Australian concepts are modelled in the IFRS AU Taxonomy in two ways: via hierarchies and/or via axes (dimensions). Any IFRS Taxonomy concept not used in the IFRS AU Taxonomy has not been included in any linkbases.

3.2.1 Hierarchical modelling

The most common modelling technique used in the IFRS AU Taxonomy is hierarchical/list modelling in the presentation, definition and calculation linkbases (or if there are no calculation relationships between the concepts, then only the presentation and definition linkbases are modelled).

The new elements created for the AU Extension are inserted between the IFRS elements at the appropriate place in the presentation, definition and where applicable calculation linkbases.

An example of hierarchical modelling is shown in Illustration (below) in the ELR [822200] Notes – Exploration for and evaluation of mineral resources. Hierarchical modelling is used for most statements and notes in the IFRS AU Taxonomy.

Illustration 1   ELR [822200] Notes – Exploration for and evaluation of mineral resources

	[822200] Notes - Exploration for and evaluation of mineral resources
AU	Disclosure of consolidated and separate financial statements [abstract]
AU	Disclosure of consolidated and separate financial statements [line items]
IFRS	Disclosure of exploration and evaluation assets [text block]
IFRS	Description of accounting policy for exploration and evaluation expenditures [text block]
IFRS	Assets arising from exploration for and evaluation of mineral resources
IFRS	Liabilities arising from exploration for and evaluation of mineral resources
IFRS	Income arising from exploration for and evaluation of mineral resources
IFRS	Expense arising from exploration for and evaluation of mineral resources
IFRS	Cash flows from (used in) exploration for and evaluation of mineral resources, classified as operating activities
IFRS	Cash flows from (used in) exploration for and evaluation of mineral resources, classified as investing activities
AU	Disclosure of additional information about recoverability of exploration and evaluation assets recognised for any of areas of interest
AU	Disclosure of consolidated and separate financial statements [table]
AU	Consolidated and separate financial statements [axis]
AU	Consolidated [member]
AU	Separate [member]

Legend:

IFRS	- IFRS concept integrated into the IFRS AU Taxonomy
AU	- Australian Extension concept integrated into the IFRS AU Taxonomy
AU	- Application of [913000] dimension applicable for entry point two only (see 3.4.2 below)

3.2.2 Axes Modelling

The second modelling technique used in the IFRS AU 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. Consistent with the approach adopted for IFRS Taxonomy architecture, in modelling the IFRS AU Taxonomy negative hypercubes are not used.

Illustrations 2 and 3 provide an example model of the [610000] Statement of Changes in Equity by the means of axes. Line items (reportable concepts) can be reported for various members (domain members) of the axis.

Illustration 2   [610000] Statement of changes in equity – domain members

[610000] Statement of changes in equity – domain members
Consolidated and separate financial statements [axis]
Consolidated [member]
Separate [member]
Components of equity [axis]
Equity [member]
Equity attributable to owners of parent [member]
Issued capital [member]

Share premium [member]
Treasury shares [member]
Other equity interest [member]
Other reserves [member]
Revaluation surplus [member]
Reserve of exchange differences on translation [member]
Reserve of cash flow hedges [member]
Reserve of hedges of net investment in foreign operations [member]
Reserve of gains and losses on remeasuring available-for-sale financial assets [member]
Reserve of share-based payments [member]
Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale [member]
Reserve of gains and losses from investments in equity instruments [member]
Reserve of change in fair value of financial liability attributable to change in credit risk of liability [member]
Reserve for catastrophe [member]
Reserve for equalisation [member]
Reserve of discretionary participation features [member]
Retained earnings [member]
Non-controlling interests [member]
Retrospective application and retrospective restatement [axis]
Currently stated [member]
Previously stated [member]
Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]
Increase (decrease) due to changes in accounting policy [member]
Increase (decrease) due to changes in accounting policy required by IFRSs [member]
Increase (decrease) due to voluntary changes in accounting policy [member]
Increase (decrease) due to corrections of prior period errors [member]

Illustration 3 [610000] Statement of changes in equity – reportable concepts

[610000] Statement of changes in equity- reportable concepts
Statement of changes in equity [line items]
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 |
| Decrease through other distributions to owners |
| Increase (decrease) through transfers and other changes, equity |
| Increase (decrease) through treasury share transactions |
| Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control |
| Increase (decrease) through share-based payment transactions |
| Total increase (decrease) in equity |
| Equity at end of period |

Any reportable concept (line item) can be linked to any domain member via the table Statement of changes in equity [table]. A simplified example is provided below linking all reportable segments to selected domain members within Equity attributable to owners of parent [member].

Illustration 4   Statement of changes in equity [table]

			Equity [member]				
			Equity attributable to owners of parent [member]				
			Issued capital [member]	Revaluation surplus [member]	Other reserves [member]	Retained earnings [member]	
		Statement of changes in equity [abstract]					
		Statement of changes in equity [line items]					
		Equity	X	X	X	X	X	
		Changes in equity [abstract]					
		Comprehensive income [abstract]					
		Profit (loss)	X	X	X	X	X	
		Other comprehensive income	X	X	X	X	X	
		Comprehensive income	X	X	X	X	X	
		Issue of equity	X	X	X	X	X	
		Dividends recognised as distributions to owners	X	X	X	X	X	
		Increase through other contributions by owners	X	X	X	X	X	
Currently stated [member]	Consolidated [member]	Decrease through other distributions to owners	X	X	X	X	X	
		Increase (decrease) through transfers and other changes, equity	X	X	X	X	X	
		Increase (decrease) through treasury share transactions	X	X	X	X	X	
		Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control	X	X	X	X	X	
		Increase (decrease) through share-based payment transactions	X	X	X	X	X	
		Increase (decrease) in equity	X	X	X	X	X	

3.3 STRUCTURE OF THE IFRS AU TAXONOMY 2015

3.3.1 Folders and file structures

Taxonomy structure refers to the general composition of the files and folders within taxonomy. In the IFRS AU Taxonomy 2015, files are placed in a folder structure as shown in Illustration 5 below.

Illustration 5   Folders and files structure
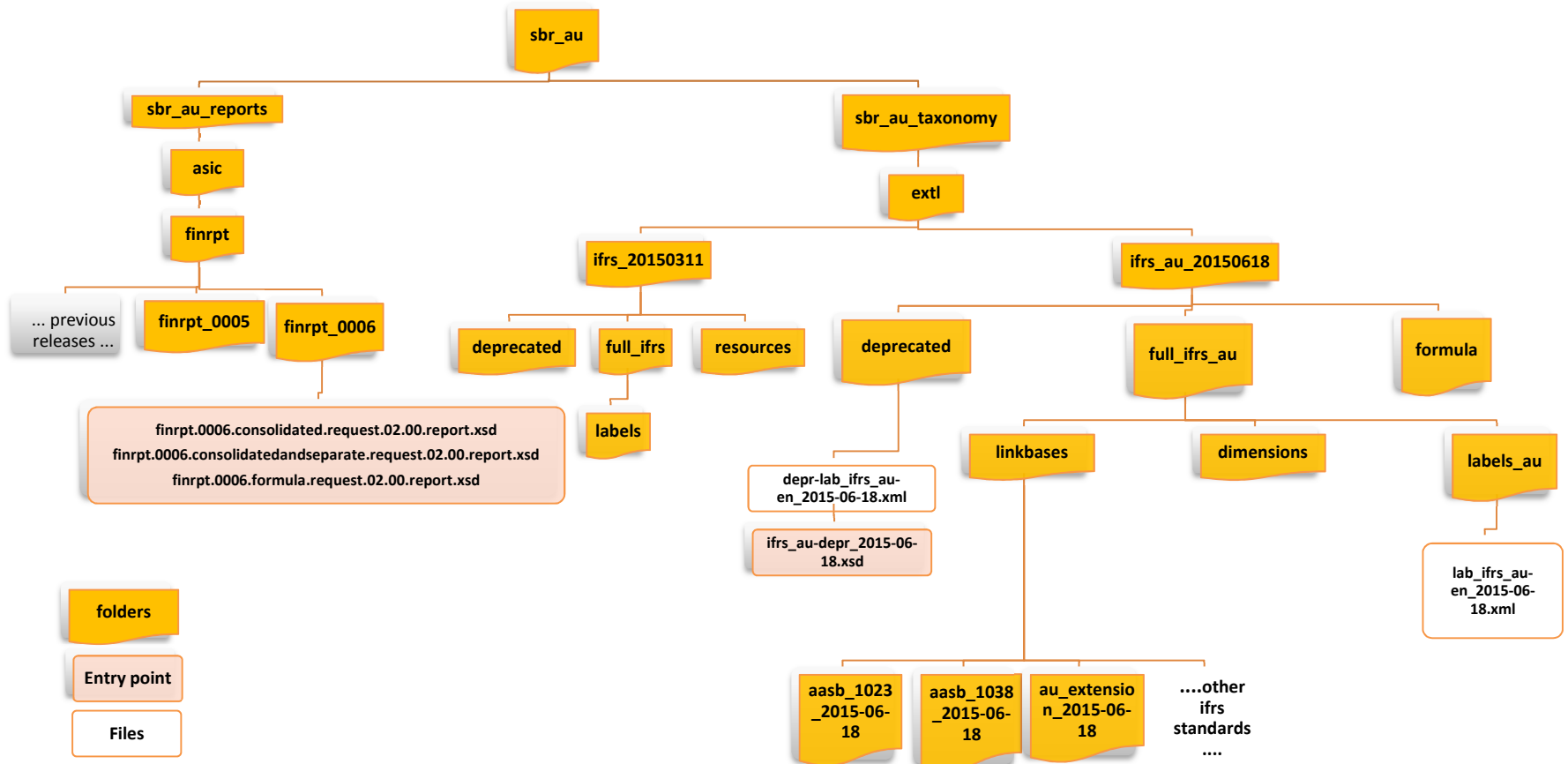
For each taxonomy release, the IFRS Taxonomy release date appears in all taxonomy files.
The folders and their contents, and the guidelines for folder and file names, are as follows (folder names are in bold):

- **sbr_au_taxonomy** is the SBR folder where all SBR reportable facts are defined and classified;
- **extl** – is the folder reserved by SBR for external taxonomies;
- **ifrs_20150311** is the folder where the original IFRS Taxonomy has been copied;
- **ifrs_au_20150618** is the folder where the AU Extension is stored;
- full_ifrs-cor_2015-03-11.xsd is the core schema which contains reportable concepts from IFRS Taxonomy;
- ifrs_au-cor_2015-06-18.xsd is the core schema which contains the additional reportable concepts required for the Australian extension;
- finrpt.0006.lodge.consolidated.02.00.report.xsd is the entry point schema that combines all of the files for IFRS Taxonomy 2015 and the IFRS AU Extension Taxonomy 2015 compiled specifically to present consolidated financial statements only;
- finrpt.0006.lodge.consolidatedandseparate.02.00.report.xsd is the entry point schema that combines all of the files for IFRS Taxonomy 2015 and the IFRS AU Extension Taxonomy 2015 compiled specifically to present consolidated and separate (parent) financial statements;
- **full_ifrs_au** contains folders for standards, references and dimensions;
- {ias | ifrs | ifric | sic | ps_mc}† _{"number"}_2015-03-11 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 | ps_mc}_{"number"}_2015-03-11_role-{"unique role number"}.xml are modular presentation, calculation, definition and reference linkbase files for eachstandard or interpretation;
- {pre | def}_{ias | ifrs | ifric | sic |}_{"number"}_2015-03-11_role-{"unique role number"}_{-2}.xml are modular presentation and definition linkbase files for each standard or interpretation used in both entry point one and entry point two. Those files represent duplicated files saved in the same folders as original files required to facilitate the development of entry point two.
- ref_{ias | ifrs | ifric | sic | ps_mc}_{"number"}_2015-03-11.xml are modular reference linkbase files
- for each standard or interpretation;
- rol_{ias | ifrs | ifric | sic | ps_mc}_{"number"}_2015-03-11.xsd are modular schemas that contain ELRs for the presentation, calculation and definition linkbases for each standard or interpretation;

3.3.2 Absolute and relative paths

The root resource location (URL) of the IFRS AU Taxonomy 2015 are **http://sbr.gov.au/rprt/asic/finrpt/finrpt.0006.consolidated.request.02.00.report** and **http://sbr.gov.au/rprt/asic/finrpt/finrpt.0006.consolidatedandseparate.request.02.00.report**. This is formed according to the file and folder structure set out in section 3.3.1

Table 1 below provides examples of absolute paths to IFRS AU Taxonomy 2015 files.

Table 1   Absolute path to IFRS AU

File	Absolute path
IFRS Core schema	http://sbr.gov.au/taxonomy/sbr_au_taxonomy/extl/ifrs_20150311/full_ifrs/full_ifrs-cor_2015-03-11.xsd
IFRS AU Core schema	http://sbr.gov.au/taxonomy/sbr_au_taxonomy/extl/ifrs_au_20150618/full_ifrs_au/ifrs_au-cor_2015-06-18.xsd
English label linkbase for the IFRS AU Taxonomy additional	http://sbr.gov.au/taxonomy/sbr_au_taxonomy/extl/ifrs_au_20150618/full_ifrs_au/labels_au/lab_ifrs_au-en_2015-06-18.xml

concepts	
IAS 1 presentation linkbase used in entry point one	http://sbr.gov.au/taxonomy/sbr_au_taxonomy/extl/ifrs_au_20150618/full_ifrs_au/linkbases/ias_1/pre_ias_1_2015-03-11_role-210000.xml
IAS 1 presentation linkbase used in entry point two	http://sbr.gov.au/taxonomy/sbr_au_taxonomy/extl/ifrs_au_20150618/full_ifrs_au/linkbases/ias_1/pre_ias_1_2015-03-11_role-210000-2.xml
IAS 36 reference linkbase	http://sbr.gov.au/taxonomy/sbr_au_taxonomy/extl/ifrs_au_20150618/full_ifrs_au/linkbases/ias_36/ref_ias_36_2015-03-11.xml

IFRS AU Taxonomy 2015 files can be referenced using both absolute and relative paths. Software vendors should note that IFRS AU Taxonomy 2015 files should not be amended and should therefore be referenced via absolute paths in order to avoid file changes being made by preparers.

3.3.3 DTS discovery

In IFRS AU Taxonomy 2015 is modularised as described in section 3.3.1 and the entry points are the schemas finrpt.0006.consolidated.request.02.00.report.xsd and
finrpt.0006.consolidatedandseparate.request.02.00.report.xsd.
The discovery process is conducted in accordance with the XBRL 2.1 Specification discovery rules.

3.3.4 Namespaces

The namespaces used by IFRS AU Taxonomy 2015 are aligned and follow the same pattern as the one used in the IFRS Taxonomy 2015. In order to differentiate between concepts (and to modularise the schemas) in subsequent IFRS AU Taxonomy 2015 releases and also to support taxonomy versioning, namespace unique resource identifiers (URIs) are used for each taxonomy release date. The IFRS AU Taxonomy 2015 uses namespaces constructed according to the guidelines presented in Table 2 below.

Table 2   Namespace prefixes

Namespace prefix	Namespace URI	Use
Ifrs	http://xbrl.ifrs.org/taxonomy/2015-03-11/ifrs	Main namespace for all IFRS taxonomy concepts (where YYYY-MM-DD is the taxonomy release date).
ifrs_au	http://sbr.gov.au/extl/ifrs_au-cor_20150618/ifrs_au-cor_2015-06-18	Main namespace for all IFRS AU Taxonomy concepts (where YYYY-MM-DD is the taxonomy release date).
rol_{ias | ifrs | ifric | sic | ps_mc}_{"number"}_YYYY-MM-DD	http://xbrl.ifrs.org/role/ifrs/rol_{ias | ifrs | ifric | sic | ps_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. Example of such role is rol_ias_1_2015-03-11 with URI

		http://xbrl.ifrs.org/role/ifrs/IAS_1_2015-03-11_role-210000
rol_dim	http://xbrl.ifrs.org/role/ifrs/dimensions	Namespace for the dimensional roles schema. This namespace is not used for concepts.

3.3.5 Core, role and entry-point schema

In the IFRS AU Taxonomy 2015, the reportable concepts are contained in two physical files (core schemas):
- full_ifrs-cor_2015-03-11.xsd
- ifrs_au-cor_2015-06-18.xsd

In compliance with the IFRS Taxonomy Guide and the GFM provisions, the AU Extension does not use tuples or typed axes. Items and explicit axes are used instead. The IFRS AU Taxonomy uses three substitution groups defined by XBRL Specifications - item, hypercubeItem and dimensionItem.

As well as the core schema, an additional role schema is placed in each standard (and axes) folder for both IFRS and the AU Extension. These role schemas contain definitions of the presentation, calculation and definition ELRs. Role schemas do not contain concepts, tables, axes or members.

In the IFRS AU Taxonomy, concept names and identifiers (IDs) follow IFRS standards and implicitly 'Camel Case' best practice. For example, a concept that has the label "Accumulated impairment losses of goodwill" has the name "AccumulatedImpairmentLossesOfGoodwill" and the ID "ifrs_AccumulatedImpairmentLossesOfGoodwill". Similar with the IFRS Taxonomy, concept names and IDs are not updated if there are changes in IFRS terminology, IFRS AU 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.

3.3.6 Deprecated schema

In addition to the core schema, the IFRS AU Taxonomy 2015 provides a deprecated schema in similar manner with IFRS Taxonomy. The deprecated schema contains concepts from the previous taxonomy release which are no longer used in the current release. Deprecated concepts use deprecated labels and date label roles to provide information about the deprecation. A deprecated schema uses the namespace URI from the taxonomy that it is deprecating (i.e. the previous core schema namespace). The deprecated schema does not constitute an official IFRS Taxonomy file. The IFRS AU deprecated schema is located in the [deprecated] folder within the [ifrs_au_20150618] folder in the [extl] folder.

3.3.7 Linkbases

The Standard Approach used to develop the IFRS AU Taxonomy (please refer to section 3.1.1) enables linkbases to be organised and viewed in the same way as in the IFRS Taxonomy. The linkbases can be viewed by Standards (when ELRs are sorted by their URIs), or according to financial statements (when ELRs are sorted by their definitions). The IFRS AU Taxonomy includes six-digit numbers in square brackets at the beginning of each ELR definition which provide viewing and sorting functionality (this number is not related to the underlying legislative requirement). IFRS AU Taxonomy contains only ELRs between [100000] and [899999] referring to hierarchies and applied dimensional structures. The ELRs between [900000] and [999999] represent "for application" dimensional components copied from IFRS, with the exception of ELR [913000] which has been applied in IFRS AU Taxonomy. The definition linkbase and the calculation linkbase contain a number of separate ELR that provide modelling in definition linkbase (for isolation of hypercubes) or for conflicts in double calculations that are expressed as a six digit number followed by letter a, b, c etc. The additional letters are not provided in the presentation linkbase ELRs.

The Australian extension has defined five new ELRs that are specific to the jurisdictional requirements as per table 3. In the same time, it is not making use of seven of the IFRS ELRs as per 4 below.

Table 3   Additional ELRs in IFRS AU Taxonomy 2015

IFRS AU Taxonomy 2015 Additional ELR	Explanations
Extended link [105005] Australian Extension - other jurisdictional disclosures	Reportable concepts representing financial reporting requirements provided in Corporations Act, Corporations Regulations, Auditing Standards, ASX Listing Rules and ASX Corporate Governance Principles
Extended link [836505] Notes - General Insurance contracts	Reportable concepts for disclosures required under AASB 1023 General Insurance which does not have a corresponding IFRS standard
Extended link [836501] Notes - Life Insurance Contracts	Reportable concepts for disclosures required under AASB 1038 Life Insurance which does not have a corresponding IFRS standard
Extended link [833000] Notes - Parent entity disclosure	Reportable concepts required only when consolidated financial statements are prepared as required in Corporations Regulations. Therefore, this ELR appears in the entry point one only.

Table 4   Redundant ELRs in IFRS AU Taxonomy 2015

IFRS Taxonomy ELR not used	Explanations
Extended link [710000] - Statement of changes in net assets available for benefits	IAS 26 *Accounting and Reporting by Retirement benefit Plans* is not adopted in Australia.
[901000] Axis - Retrospective application and retrospective restatement	This are 'for application' dimensions which cannot be applied in Australia due to company extensions not being allowed.
[901100] Axis - Departure from requirement of IFRS	
[901500] Axis - Creation date	
[903000] Axis - Continuing and discontinued operations	
[913000] Axis - Consolidated and separate financial statements	This 'for application' dimension has been applied as part of [850000] Consolidated and Separate Financial Statements (see section 3.4.2).

Linkbase modularisation

The IFRS AU Taxonomy uses five types of standard XBRL 2.1 linkbases, as well as generic label and reference linkbases. The linkbase files are referenced via a linkbaseRef from the entry point.
Label linkbases contain only the English labels and are referenced from the entry point via a linkbaseRef.

Presentation, calculation and definition linkbases are modularised according to IFRSs and the additional Australian requirements. 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.

3.3.8 Reference linkbase

The IFRS AU Taxonomy uses the reference roles as listed in Table 5 (below).

Table 5   Reference roles

Reference Role	Use
http://www.xbrl.org/2003/role/disclosureRef	Reference to documentation that details an explanation of the disclosure requirements relating to the concept.
http://www.xbrl.org/2003/role/exampleRef	Reference to documentation that illustrates by example the application of the concept that assists in determining appropriate usage.
http://www.xbrl.org/2009/role/commonPracti	Reference for common practice disclosure relating to the concept.

ceRef	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).

The IFRS AU Taxonomy uses the reference parts listed in Table 6 as defined by XBRL International in the reference schema.

For each IFRS AU reference resource, the IFRS AU Taxonomy provides, in general, the Name, Number, IssueDate, and Paragraph or Section. Generic references provide only the Name, Number and IssueDate.

Table 6   Reference parts

Reference part	IFRS Use (adopted by SBR unchanged)	IFRS AU Use (for AU Extension only)
Note	Empty or "Effective YYYY-MM-DD" or "Expiry date YYYY-MM-DD"	Available to be used but currently empty
Name	{IFRS|IAS|IFRIC|SIC|IFRS for SMEs|MC}	{AASB|ASA|ASRE|ASIC Class Order|Corporations Act| Corporations LegislationsIASX CGC PrinciplesIASX Listing Rules}
Number	Number of the standard or interpretation	Number of the standard or interpretation, ASX CGC principle or Listing rule
IssueDate	Issue date of the standard or interpretation	Applicable date of AASBs, being 1 January 2015.
Section	Not used	Section of the Corporations Act or Corporations Regulations
Subsection	Not used	Sub-section of the Corporations Act or Corporations Regulations
Paragraph	Paragraph (number) in the standard	Paragraph (number) in the standard
Subparagraph	Subparagraph (number) of a paragraph	Subparagraph (number) of a paragraph
Clause	Subcomponent of a subparagraph	Subcomponent of a subparagraph
URI	Link to text of the standard in xIFRS	Not used for AU concepts
URIDate	Validity date of the link in xIFRS	Not used for AU concepts

Generally the IFRS reference linkbases have been used in the IFRS AU Taxonomy "as is" unless additional Australian specific references had been added. The IFRS AU Taxonomy 2015 Illustration (see Appendix A) provides details of the additional Australian references.

3.3.9 Label linkbase

The IFRS AU Taxonomy defines labels (label resources) which are constructed according to the IFRS Style Guide to ensure consistency. Table 7 below presents the label roles introduced in the IFRS Taxonomy. Terse label roles are used at various points in the IFRS Taxonomy to enhance readability. Total and net label roles are used to indicate calculated hierarchies in the presentation linkbase as preferred labels.

The standard label roles are used for all Australian specific elements except for the following elements for which "totalLabel" roles are also applied:
- Total net premium revenue,
- Total net life insurance premium revenue,
- Total underwriting result
- Total life insurance underwriting result

Table 7   Label roles

Label role	Use
http://www.xbrl.org/2009/role/negatedLabel http://www.xbrl.org/2009/role/negatedTotalLabel http://www.xbrl.org/2009/role/negatedTerseLabel	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.
http://www.xbrl.org/2009/role/netLabel	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.
http://www.xbrl.org/2009/role/deprecatedLabel http://www.xbrl.org/2009/role/deprecatedDateLabel	The label for a concept indicating that the concept has been deprecated (used only for deprecated schema).
http://www.xbrl.org/2003/role/label	Standard label role for a concept. The IFRS Taxonomy uses standard labels to guarantee uniqueness of the labels
http://www.xbrl.org/2003/role/totalLabel	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.
http://www.xbrl.org/2003/role/periodStartLabel http://www.xbrl.org/2003/role/periodEndLabel	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.
http://www.xbrl.org/2003/role/terseLabel	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.

3.3.10 Negated labels

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). A processor should multiply the displayed amount by -1 for visualisation purposes only.
The current release of the AU Extension does not use any negated label.

3.3.11 Presentation linkbases

The IFRS AU Taxonomy follows the same rules as the IFRS Taxonomy 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 practicable.

Due to the introduction of the new AU elements, the following IFRS presentation linkbases have been modified for the purpose of entry point one:
[834120] Notes - Share-based payment arrangements
[822200] Notes - Exploration for and evaluation of mineral resources
[822390] Notes - Financial instruments
[210000] Statement of financial position, current/non-current
[220000] Statement of financial position, order of liquidity
[310000] Statement of comprehensive income, profit or loss, by function of expense
[800100] Notes - Subclassifications of assets, liabilities and equities
[800500] Notes - List of notes
[810000] Notes - Corporate information and statement of IFRS compliance
[880000] Notes - Additional information
[826380] Notes – Inventories

[510000] Statement of cash flows, direct method
[851100] Notes - Cash flow statement
[835110] Notes - Income taxes
[818000] Notes - Related party
[825480] Notes - Separate financial statements
[813000] Notes - Interim financial reporting

Due to the application of the "Consolidated and separate financial statements' dimension most of the IFRS presentation linkbases in the entry point two have been further modified with the exception of the following:
[110000] General information about financial statements,
[110105] Australian extensions - other jurisdictional disclosures
[825480] Notes - Separate financial statements,
[800500] Notes - List of notes,
[800600] Notes - List of accounting policies.

Additional presentation linkbases have been created for the additional Australian reporting requirements and are listed in Table 8 below.

Table 8   IFRS AU – Additional presentation linkbases

IFRS AU Taxonomy 2015 additional presentation linkbases	Explanations
pre_au_extension_2015-06-18_role-105005.xml	Includes reportable concepts representing financial reporting requirements provided in Corporations Act, Corporations Regulations, Auditing Standards, ASX Listing Rules and ASX Corporate Governance Principles
pre_aasb_1023_2015-06-18_role-836505.xml	Includes the reportable concepts for disclosures required under AASB 1023 General Insurance which does not have a corresponding IFRS standard
pre_aasb_1038_2015-06-18_role-836501.xml	Includes the reportable concepts for disclosures required under AASB 1038 Life Insurance which does not have a corresponding IFRS standard
pre_au_extension_2015-06-18_role-833000.xml	Includes the reportable concepts required when only consolidated financial statements are prepared as required in Corporations Regulations.

3.3.12 Calculation linkbases

The IFRS AU Taxonomy 2015 uses calculation linkbases in the manner prescribed by the XBRL 2.1 Specification and provides all possible calculations for hierarchies. Some of the calculations linkbases are directly imported from IFRS Taxonomy and some have been substituted with new linkbases that include the new elements introduced by the AU Extension. The list of the modified calculation linkbases is contained in Table 9 below.

Table 9   IFRS AU – Modified calculation linkbases

IFRS AU Taxonomy 2015 modified calculation linkbases	Explanations
cal_ias_1_2015-03-11_role-210000.xml	Inclusion of new reportable concepts required by AASB 1023 and AASB 1038
cal_ias_1_2015-03-11_role-220000.xml	Inclusion of new reportable concepts required by AASB 1023 and AASB 1038
cal_ias_1_2015-03-11_role-310000.xml	Inclusion of new reportable concepts required by AASB 1023 and AASB 1038
cal_ias_7_2015-03-11_role-510000.xml	Inclusion of new reportable concepts required by AASB 1023 and AASB 1038
Cal_ias_1_2015-03-11_role-880000.xml	Inclusion of additional concepts required by AASB 1054.

3.3.13 Definition linkbases

The IFRS AU Taxonomy uses definition linkbases in the same way as the IFRS Taxonomy 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 AU 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 only '*applied'* (to line items) and the axes 'for application' are not provided as they cannot be used.
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 AU Taxonomy.

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_*.

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.

3.3.14 Generic label and reference linkbases

The IFRS AU Taxonomy uses generic labels and references to provide ELR definitions in compliance with the provisions of the IFRS Taxonomy Guide.

3.4   DIMENSIONS SPECIFICATION

The IFRS AU Taxonomy implementation of dimensional hypercubes uses only positive hypercubes for consistency with the approach used in the IFRS Taxonomy design.

The IFRS Taxonomy 2015 contains two types of dimensions – 'applied' dimension/axis, and 'for application' dimensions/axis. All dimensions in the IFRS AU Taxonomy 2015 are 'applied' dimensions. The dimensions 'for application' are not supported in the Australian extension due to the fact that the company extensions are not allowed at this time and therefore it would not be possible to create new tables to apply those dimensions.

3.4.1 "Applied" dimensions

The IFRS AU Taxonomy 2015 has implemented all of the 'applied' dimensions available in the IFRS Taxonomy. However it is recognised that some 'applied' dimensions provided in IFRS Taxonomy 2015 have to be extended by entities in order to be effectively used. Examples of 'applied' dimensions that may require company extensions and the rationale for extending is provided in Table 10 below.

Table 10   Examples of 'applied' dimensions requiring extensions

Extended Link Role	[Member] that requires extending	Reasons for extending
[834120] Notes - Share-based payment arrangements	Share-based payment arrangements [member – default]	Companies will often have more than one arrangement, which need to be identified and for each of those AASB 2.45 requires the disclosure of terms and conditions.
	Ranges [member-default]	AASB 2.45(d) requires that outstanding options be divided into meaningful ranges of outstanding contractual life if the range is too wide.
	Ranges of exercise prices for outstanding share options [member – default]	

Extended Link Role	[Member] that requires extending	Reasons for extending
[817000] Notes - Business Combinations	Business combinations [member]	The information about business combination, reconciliation of changes in goodwill, acquired receivables, acquired contingent liabilities etc is required under AASB 3.B64 for each material business combination.
	Items of contingent liabilities [member]	
[822390] Notes - Financial instruments	External credit grades [member]	AASB 7.IG24(a) and (b) require the disclosure of amounts of credit disclosures for each external and internal credit grade.
	Internal credit grades [member]	
	Transferred financial assets that are not derecognized in their entirety [member]	AASB 7.42D requires this disclosure for each class of such assets.
[871100] Notes - Operating segments	Reportable segments [member]	AASB 8 requires certain disclosure for all reportable segments individually, for each group of similar products and services, by individual foreign countries and significant customers.
	Products and services [member]	
	Foreign countries [member]	
	Customers [member]	
[810000] Notes - Corporate information and statement of IFRS compliance	Reclassified items [member]	AASB 1.41 b requires the disclosure for each item or class of items that is reclassified.
	Capital requirements [member]	AASB 101.136 requires a separate disclosure for each capital requirement if the disclosure of aggregated information would distort user's understanding of an entity's capital resources.
[861200] Notes - Share capital, reserves and other equity interest	Share capital [member]	AASB 101.79(a) specifically requires this disclosure for each class of share capital.
[811000] Notes - Accounting policies, changes in accounting estimates and errors	New IFRSs [member]	AASB 108.31 requires this disclosure for each new accounting standard
[825480] Notes - Consolidated and separate financial statements	Subsidiaries [member]	AASB 127.42 requires that in separate (parent) financial statements specific information be disclosed for each significant investment in controlled entities, joint ventures and associates.
	Jointly controlled entities [member]	
	Associates [member]	
[832410] Notes - Impairment of assets	Individual assets or cash generating units [member]	AASB 136.130 requires this information for each impairment loss, including the disclosure of individual cash-generating units for each material impairment loss.
	Reportable segments [member]	
	Cash-generating units [member]	AASB 136.134 requires this information to be disclosed for each cash-generating unit.
[825700] Notes - Interests in other entities	Subsidiaries [member] Subsidiaries with material non-controlling interests [member] Associates [member] Joint operations [member] Joint ventures [member] Consolidated structured entities [member]	AASB 12 requires specific disclosures for each of its subsidiaries that have material non-controlling interests (paragraph 12), for each material joint arrangement or associate (paragraph 21).
[832800] Notes - Transactions involving legal form of lease	Arrangements involving legal form of lease [member]	Interpretation 127.11 requires specific disclosures for each arrangement or for each class of arrangements with underlying assets of similar nature.
[832900] Notes - Service concession arrangements	Service concession arrangements [member]	Interpretation 129.7 requires specific disclosures for each service concession arrangement or for each class of arrangements with involving services of similar nature.

Given that IFRS AU Taxonomy 2015 cannot be extended by its users (see 3.1.4), when a dimension cannot be effectively used without extension, the users are advised to block-tag the relevant information using appropriate

[text block] concepts provided in the taxonomy. Table 11 below shows the concept to be used using the example of [817000] Notes – Business combinations.

Table 11   Example "[817000] Notes –Business combinations"

Dimension	[Member] that requires extending	Purpose of disclosure	Relevant [text block] concept
[817700] Notes - Business Combinations	Business combinations [member]	To report information about business combinations	All information can be taggedusing the element "Disclosure of detailed information about business combinations [text block]"
	Business combinations [member]	To disclose reconciliation of changes in Goodwill	
	Business combinations [member]	To disclose transactions recognized separately from acquisition of assets	
	Business combinations [member]	Disclosure of acquired receivables	
	Business combinations [member]	Disclosure of contingent liabilities in business combinations	
	Items of contingent liabilities [member]	Disclosure of specific information for individual items of contingent liabilities recognized as part of business combinations	

3.4.2 "For application" dimensions

The IFRS AU Taxonomy 2015 provides an extension for only one 'for application' dimension available in the IFRS Taxonomy 2015: *[913000] Axis – Consolidated and separate financial statements*. After being applied in the IFRS AU Taxonomy 2015, this dimension is assigned the name of: [*850000] Consolidated and Separate Financial Statements*

This dimension is required to be used by entities reporting both consolidated and separate (parent) financial statements. This dimension is applied in the entry point two to all concepts in ELRs that would contain different information depending on whether the information is reported for the consolidated entity or for the parent entity.

The users should note that the information about parent entities required to be disclosed in the consolidated financial statements is grouped in the ELR [833000] Notes - Parent entity disclosure which in addition to Australian specific requirements also reuses concepts from the IFRS Taxonomy listed in the Table 12 below. Required monetary information must be populated using the Separate [member] since the Consolidated [member], although available, should not be used for the purpose of this disclosure. It is important to note that entities reporting only consolidated financial statements must use the entry point one due to the fact that ELR [833000] Notes - Parent entity disclosure is not available in the entry point two.

Table 12 Tagging of monetary information for parent entities

Required information	IFRS AU Concept Id	IFRS AU label
Total current assets of the parent entity	ifrs-full_CurrentAssets	Current assets
Total assets of the parent entity	ifrs-full_Assets	Total assets
Total current liabilities of the parent entity	ifrs-full_CurrentLiabilities	Current liabilities

Total liabilities of the parent entity	ifrs-full_Liabilities	Total liabilities
Shareholders equity of the parent entity separately showing issued capital and each reserve	ifrs-full_Equity	Total equity
Issued capital	ifrs-full_IssuedCapital	Issued capital
Retained earnings	ifrs-full_RetainedEarnings	Retained earnings
Share premium	ifrs-full_SharePremium	Share premium
Treasury shares	ifrs-full_TreasuryShares	Treasury shares
Other equity interest	ifrs-full_otherEquityInterest	Other equity interest
Other reserves	ifrs-full_OtherReserves	Other reserves
Profit (loss)	ifrs-full_ProfitLoss	Profit (loss)
Total comprehensive income	ifrs-full_ComprehensiveIncome	Total comprehensive income
Details of any guarantees entered into by parent entity in relation to debts of its subsidiaries	ifrs_au-full_DisclosureOfDetailsOfAnyGuaranteesEnteredIntoByParentEntityInRelationToDebtsOfIts Subsidiaries	Details of any guarantees entered into by parent entity in relation to debts of its subsidiaries
Details of any contingent liabilities of parent entity	ifrs_au-full_DisclosureOfContingentLiabilitiesOfParentEntity	Details of any contingent liabilities of parent entity
Details of any contractual commitments by parent entity for acquisition of property plant and equipment	ifrs_au-full_DisclosureOfContractualCommitmentsByParentEntityForAcquisitionOfPropertyPlantAnd Equipment	Details of any contractual commitments by parent entity for acquisition of property plant and equipment

The following "for application" dimensions of the IFRS Taxonomy 2015 are not included in the IFRS AU Taxonomy 2015:

- [901000] Axis - Retrospective application and retrospective restatement - any disclosure in relation to retrospective application and retrospective restatement that cannot be tagged using specific elements should be block-tagged using appropriate text block element(s) from relevant ELRs,
- [901100] Axis - Departure from requirement of IFRS - not applicable in Australia,

- [901500] Axis - Creation date - any disclosure of adjustments arising from initial application of AASBs, voluntary change in accounting policies or correction of prior period errors that cannot be tagged using specific elements should be block-tagged using appropriate text block element(s) from relevant ELRs,
- [903000] Axis - Continuing and discontinued operations - any disclosure relating to continuing and discontinuing operations that cannot be tagged using specific elements should be block-tagged using appropriate text block element(s) from relevant ELRs.
- [904000] Axis - Assets and liabilities classified as held for sale - any disclosure relating to liabilities classified as held for sale that cannot be tagged using specific elements should be block-tagged using appropriate text block element(s) from relevant ELRs.

4   PREPARER'S GUIDE

This section outlines how to prepare an instance document in terms of specifics of the IFRS AU contexts and dimensions used, units and facts required to be supplied within the instance document.
 Proposed wording of this intro:

The instance document can be included in two ways:
- For XBRL instances, the document must populate the SBDH, or be included as an attachment.
- For iXBRL instance, the document must be included as an attachment.

For more information regarding the structure of the message please refer to the SBR Web Service Implementation Guide.

4.1   FORMAT OF THE INSTANCE DCOUMENT

Instance documents can be lodged as an attachment of the relevant SBR ASIC forms (Forms 388, 7051, FS70, or 405) in either XBRL (file type: ".xml") or iXBRL (file type: ".xhtml") format.

With the XBRL format, lodgement of the financial reports to ASIC will consist of a generated XBRL instance document along with the PDF version of the financial report. The XBRL tags in the instance document should always be consistent with information provided in the PDF attachments.

With the iXBRL format, lodgement of financial reports to ASIC will only consist of a generated iXBRL instance document. The XBRL tags in the iXBRL instance document and the rendering of the iXBRL instance document for human readability should be consistent with the financial reports prepared by the entities. When images are required to be presented in the iXBRL instance document, these images need to be embedded in the instance document as a single xhtml file to be attached with the above SBR ASIC relevant forms. Multiple image files or reference to external URI for images in the instance document are not supported.

Only one financial report instance should be included with each lodgement, regardless of format used.

The size limit of an attachment to the relevant SBR ASIC forms is 10MB. For security reasons, we reject documents containing encrypted data, active content (e.g. JavaScript, PostScript). CSS is allowed, embedded within the XHTML file.

4.2   MAPPING TO THE IFRS AU TAXONOMY 2015

The first step required for mapping the financial statements to the IFRS AU Taxonomy 2015 is to learn how the IFRS Taxonomy reflects the IFRSs from a financial reporting perspective. One way to learn about the structure and content of the IFRS AU Taxonomy 2015 is to use the IFRS AU Taxonomy 2015 Illustrated – see Appendix A or to navigate the taxonomy using an XBRL tool (preferably one with taxonomy viewing functionalities). All components of the IFRS AU Taxonomy 2015 can be organised and viewed in two ways – either by financial statements or by IFRSs. The illustration in Appendix A shows the presentation linkbase of entry point two highlighting in the last column concepts not included in the corresponding presentation linkbase of entry point one.
During the mapping phase, an entity must choose the line items and axis in accordance with their particular circumstances.

4.3   CONTEXT SPECIFICATIONS

The context must contain entity specific information such as ASIC company identifier, the reporting period, whether the information is consolidated, restated and so forth.

The ASIC Financial Report will contain many context declarations and rather than define each possible context specification as done in other SBR MIGs this section will specify the context elements which are common across all contexts and their permissible values.

When producing the instance document each element is required to have a context assigned which identifies the period and entity that the reported data relates to. The entity is uniquely identified by the combination of the identifier and the scheme. The segment part of a context is not used; the scenario part of it is where all the information regarding the dimensions (axis) and dimension members is contained.

The dimensional features are addressed in instance documents using scenario elements in the context, thereby giving the reported facts a dimensional structure. The IFRS AU Taxonomy 2015 is using only explicit dimensions and the instance document should refer to the members or their combinations defined below.

The IFRS Taxonomy defines default members for each of its axes. When reporting facts for the default member, the scenario element should be empty (the fact should be reported in a base non-dimensional context).

The context elements that must be present across all the possible context instances within the Financial Report are listed in the Table below. The 'Remarks' column provides additional information required some of the dimensions which may not be possible to use due to requirement to extend particular domains and provides the recommended text block element to be used instead (as discussed in section 3.4)

Table 13   Context table

XBRL Instance Context Data Concept	Requirement	Description	Remarks
Context Identifier	Mandatory	This is a unique identifier used to link the data element to a defined XBRL context.	SBR is recommending a four character id starting with 'C' and a three digit sequential number for each context e.g. C001
Entity Identifier	Mandatory	This field must be set to the ACN or ARSN or ARBN or the AFSL Number of the entity submitting the financial reports.	The identifier must have same value as the identifier used for the coversheet form.
Entity Identifier Scheme	Mandatory	This field must be set to one of the following values in accordance with the type of identifier used as the 'entity identifier': http://www.asic.gov.au/ACN http://www.asic.gov.au/ARSN http://www.asic.gov.au/ARBN http://www.asic.gov.au/AFSL	The value selected must match the type of identifier used for 'entity identifier'
Scenario	Mandatory	Consolidated and separate financial statements[axis]	Where only consolidated financial reports are presented, required monetary information for the parent entity must be tagged using "Separate" domain member.
	Optional	Disclosure of objectives, policies and processes for managing capital [table] in ELR [810000]	If " Capital requirements [member]" requires extending (see Table 10) then use "Disclosure of objectives, policies and processes for managing capital [text block]"
	Optional	Disclosure of reclassifications or changes in presentation [table] from ELR [810000]	If " Reclassified items [member]" requires extending (see Table 10), use "Disclosure of reclassifications or changes in presentation [text block]"

XBRL Instance Context Data Concept	Requirement	Description	Remarks
	Optional	Disclosure of classes of share capital [table] from ELR [861200]	If " Share capital [member]" requires extending (see Table 10), use "Disclosure of classes of share capital [text block]"
	Optional	Disclosure of subsidiaries [table]from ELR [825480]	If " Subsidiaries [member]" requires extending (see Table 10), use " Disclosure of subsidiaries [text block]
	Optional	Disclosure of subsidiaries [table] from ELR [825700]	If "Subsidiaries [member]" and/or "Subsidiaries with material non-controlling interests [member]" require extending, use "Disclosure of subsidiaries [text block]"
	Optional	Disclosure of information about consolidated structured entities [table] from ELR [825700]	If "Consolidated structured entities [member]" requires extending, use "Disclosure of information about consolidated structured entities [text block]"
	Optional	Disclosure of associates [table] from ELR [825700]	If "Associates [member]" requires extending, use "Disclosure of associates [text block]"
	Optional	Disclosure of joint operations [table] from ELR [825700]	If "Joint operations [member]" requires extending, use "Disclosure of joint operations [text block]"
	Optional	Disclosure of joint ventures [table] from ELR [825700]	If "Joint ventures [member]" requires extending, use "Disclosure of joint ventures [text block]"
	Optional	Description of expected impact of initial application of new standards or interpretations [table] from ELR [811000]	If " New IFRSs [member]" requires extending (see Table 10), use "Description of expected impact of initial application of new standards or interpretations [text block]"
	Optional	Disclosure of terms and conditions of share-based payment arrangement [table] from ELR [834120]	If "Share-based payment arrangements [member]" requires extending (see Table 10), use "Disclosure of terms and conditions of share-based payment arrangement [text block]"
	Optional	Disclosure of range of exercise prices of outstanding share options [table] from ELR [834120]	If " Ranges [member]" requires extending (see Table 10) use "Disclosure of range of exercise prices of outstanding share options [text block]"

XBRL Instance Context Data Concept	Requirement	Description	Remarks
	Optional	Disclosure of number and weighted average remaining contractual life of outstanding share options [table] from ELR [834120]	If "Ranges of exercise prices for outstanding share options [member]" requires extending (see Table 10) use " Disclosure of number and weighted average remaining contractual life of outstanding share options [text block]"
	Optional	Disclosure of detailed information about business combination [table]; Disclosure of reconciliation of changes in goodwill [table]; Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [table]; Disclosure of acquired receivables [table];' all from ELR [817000]	If " Business combinations [member]" requires extending (see Table 10), use " Disclosure of detailed information about business combinations [text block]]"
	Optional	Disclosure of contingent liabilities in business combination [table] from ELR [817000]	If " Business combinations [member]" and/or "Items of contingent liabilities [member] require extending" (see Table 10), use " Disclosure of detailed information about business combinations [text block]
	Optional	Disclosure of transferred financial assets that are not derecognised in their entirety [table] from ELR [822390]	If " Transferred financial assets that are not derecognized in their entirety [member]" requires extending (see Table 10), use " Disclosure of transferred financial assets that are not derecognised in their entirety [text block]
	Optional	Disclosure of external credit exposures [table] from ELR [822390]	If "External creditor grades [member]" requires extending (see Table 10), use "Disclosure of external credit exposures [text block]"
	Optional	Disclosure of internal credit exposures [table] from ELR [822390]	If " Internal credit grades [member]" requires extending (see Table 10), use "Disclosure of internal credit exposures [text block]"
	Optional	Disclosure of detailed information about arrangements involving legal form of lease [table] from ELR [832800]	If "Arrangements involving legal form of lease [member]" require extending, use "Disclosure of detailed information about arrangements involving legal form of lease [text block]"

XBRL Instance Context Data Concept	Requirement	Description	Remarks
	Optional	Disclosure of detailed information about service concession arrangements [table] from ELR [832900]	If " Service concession arrangements [member]" require extending, use "Disclosure of detailed information about service concession arrangements [text block]"
	Optional	Disclosure of information for each material impairment loss recognised or reversed for individual asset or cash-generating unit [table] from ELR [832410]	If "Individual assets or cash-generating units [member]" requires extending, use "Disclosure of information for each material impairment loss recognised or reversed for individual asset or cash-generating unit [text block]"
	Optional	Disclosure of impairment loss recognised or reversed [table] from ELR [832410]	If "Reportable segments [member]" requires extending, use "Explanation of impairment loss recognised or reversed [text block]"
	Optional	Disclosure of information for cash-generating units [table] from ELR [832410]	If "Cash-generating units [member]" requires extending, use " Disclosure of information for cash-generating units [text block]"
	Optional	Disclosure of operating segments [table] from ELR [871100]	If "Reportable segments [member]" requires extending (see Table 10), use "Disclosure of operating segments [text block]"
	Optional	Disclosure of products and services [table] from ELR [871100]	If " Products and services [member]" requires extending (see Table 10), use "Disclosure of products and services [text block]"
	Optional	Disclosure of geographical areas [table] from ELR [871100]	If " Foreign countries [member]" requires extending (see Table 10), use "Disclosure of geographical areas [text block]"
	Optional	Disclosure of major customers [table] from ELR [871100]	If " Customers [member]" requires extending (see Table 10), use "Disclosure of major customers [text block]"
Period	Mandatory	Must be one of the following: ▪ Duration: Current Period - Start and End Date of the Current Financial Period ▪ Duration: Prior Period- Start and End Date of the Previous Financial Period ▪ Instant: End Date of Current Financial Period ▪ Instant: End Date of Prior Financial Period	

XBRL Instance Context Data Concept	Requirement	Description	Remarks
		▪ Instant: End Date of Financial Period 2 years prior to Current Financial Period . For example if the financial statements are lodged for financial year ending 30 June 2009, then the date would be 30 June 2007.	

Note: Other axis elements not listed in this table are optional to be used if required.

4.4   ADDITIONAL GUIDANCE FOR TAGGING LINE ITEMS PRESENTED IN PRIMARY FINANCIAL STATEMENTS

In a closed reporting environment (i.e. company extensions are not allowed), preparers may face situations when certain monetary line items in the primary financial statements cannot be tagged using the elements provided in the taxonomy. Since block-tagging cannot be a solution in these cases, the following provide additional guidance in relation to tagging the primary financial statements. This additional guidance, which may require some changes to the presentation of financial statements for the purpose of digital financial reporting, is intended to facilitate XBRL tagging of financial statements in the closed business environment and is not meant to affect or change the entities' presentation and disclosure practices in accordance with the accounting standard requirements:

A label of the taxonomy element does not match the description of the line item reported in primary financial statements
Taxonomy element labels are based on descriptions provided in the accounting standards and therefore can be different to descriptions of line items in primary financial statements reported by an entity. When selecting appropriate taxonomy elements to tag reported line items in primary financial statements, preparers are advised to consider the substance of reported line items and tag them choosing the taxonomy elements based on their standard references provided in the taxonomy.

Taxonomy provides different granularity of disclosure in primary financial statements
When an entity reports a line item in a primary financial statement representing aggregated financial information and more granular information is disclosed in the notes, but the taxonomy provides more granular information to be disclosed in the primary financial statement, the preparers are advised to follow the format of disclosure provided by the taxonomy. For example, ELR [210000] *Statement of financial position, current/non-current* provides 2 separate elements for "Goodwill" and "Intangible assets other than goodwill". If an entity reports the goodwill and intangible assets other than goodwill as a single line item in its statement of financial position, both "Goodwill" and "Intangible assets other than goodwill" line items will need to be disclosed and tagged separately in accordance with the format of the taxonomy.

No taxonomy element available to tag specific line items in primary financial statements
When a primary financial statement contains line items which are specific to a company and there are no appropriate taxonomy elements available to tag those line items, the preparers are advised to aggregate those line items within the same classification category. Preparers will tag the aggregated items using the appropriate elements in the table below and disclose descriptions and amounts of individual aggregated line items in the footnote attached to the element used.

Table 14 Taxonomy element for tagging specific line items in primary financial statements

ELR	Classification	Taxonomy elements
[210000] Statement of financial position, current/non-current	Current assets	Other current financial assets Other current non-financial assets
	Non-current assets	Other non-current financial assets

		Other non-current non-financial assets
	Current liabilities	Other current financial liabilities Other current non-financial liabilities
	Non-current liabilities	Other non-current financial liabilities Other non-current non-financial liabilities
	Equity	Other equity interest Other reserves
[220000] Statement of financial position, order of liquidity	Assets [abstract]	Other financial assets Other non-financial assets
	Liabilities [abstract]	Other financial liabilities Other non-financial liabilities
	Equity [abstract]	Other equity interest Other reserves
[310000] Statement of comprehensive income, profit or loss, by function of expense and [320000] Statement of comprehensive income, profit or loss, by nature of expense	Profit (loss) before tax [abstract]	Other income Other expense Other gains (losses)
[410000] Statement of comprehensive income, OCI components presented net of tax	Exchange differences on translation [abstract]	Other comprehensive income, net of tax, exchange differences on translation
	Available-for-sale financial assets [abstract]	Other comprehensive income, net of tax, available-for-sale financial assets
	Cash flow hedges [abstract]	Other comprehensive income, net of tax, cash flow hedges
	Hedges of net investment in foreign operations [abstract]	Other comprehensive income, net of tax, hedges of net investments in foreign operations
[420000] Statement of comprehensive income, OCI components presented before tax	Exchange differences on translation [abstract]	Other comprehensive income, before tax, exchange differences on translation
	Available-for-sale financial assets [abstract]	Other comprehensive income, before tax, available-for-sale financial assets
	Cash flow hedges [abstract]	Other comprehensive income, before tax, cash flow hedges
	Hedges of net investment in foreign operations [abstract]	Other comprehensive income, before tax, hedges of net investments in foreign operations
[610000] Statement of changes in equity	Equity attributable to owners of parent [member]	Other equity interest [member] Other reserves [member]
[510000] Statement of cash flows, direct method	Cash flows from (used in) operating activities [abstract]	Other inflows (outflows) of cash
	Classes of cash receipts from operating activities [abstract]	Other cash receipts from operating activities
	Classes of cash payments from operating activities [abstract]	Other cash payments from operating activities
	Cash flows from (used in) investing activities [abstract]	Other inflows (outflows) of cash
	Cash flows from (used in) financing activities [abstract]	Other inflows (outflows) of cash
[520000] Statement of cash flows, indirect method	Cash flows from (used in) operating activities [abstract]	Other inflows (outflows) of cash
	Adjustments to reconcile profit	Other adjustments for non-cash

	(loss) [abstract]	items Other adjustments for which cash effects are investing or financing cash flow Other adjustments to reconcile profit (loss)
	Cash flows from (used in) investing activities [abstract]	Other inflows (outflows) of cash
	Cash flows from (used in) financing activities [abstract]	Other inflows (outflows) of cash

4.5   UNITS AND DECIMALS

Numerical information within instance documents may include:

- monetary amounts
- share counts
- earnings per share

Numeric facts within an instance document require the indication of two specific properties, the unit of measure and the decimals that apply to the fact value. It should also be considered that the data may be presented as a rounded amount in the financial statements e.g. the financial statements may be represented in thousands.

Instance document preparers will need to consider the presentation of their data to determine the properties to be applied within the instance – the value of the "decimals" attribute in particular.

A summary of the properties required for each category of numerical data is included below.

4.5.1 Monetary Amounts

Monetary amounts are expressed in the presentation currency which can be AUD or any other currency. For financial statements prepared using the Australian Accounting Standards this currency may be Australian Dollars or other currency, whichever is the presentation currency according with the accounting standard.

Monetary amounts are often rounded within financial statements. The decimal property should be used to indicate the level of rounding applied. For example Assets may have a value of $ 53,928 (rounded to thousands) within the financial statements. In the instance document the Assets would be 53928000 with the mandatory "decimals" attribute set to -3. The unit properties for monetary amounts as contained in the XBRL context are listed in Table 15 below.

Table 15   Units – Monetary amounts

XBRL Instance Context Data Concept	Requirement	Instructions/Rules
Unit Identifier (attribute)	Mandatory	This is a unique identifier used to link the data element to a defined XBRL unit. SBR is recommending a 2 character identifier starting with "u" and a single digit sequential number for each unit e.g. u1 1. Must be a valid value.
Unit Measure	Mandatory	This must be a monetary unit type recognized by the International Standards Organization standard ISO 4217 (see **www.iso.org**) e.g. iso4217:AUD for Australian dollars

4.5.2 Share Counts

Some elements within instance document represent a number of shares. These amounts may or may not be rounded within the financial statements and the decimals attribute should be applied appropriately. For example,

"Adjusted weighted average number of shares" may be 13,787,078 shares. In the instance document the value would be 13787078 with a "decimals" attribute set to 0. The unit properties in the XBRL context for share counts are listed in Table 16 below.

Table 16   Units – Share counts

XBRL Instance Context Data Concept	Requirement	Instructions/Rules
Unit Identifier (attribute)	Mandatory	This is a unique identifier used to link the data element to a defined XBRL unit. SBR is recommending a 2 character identifier starting with "u" and a single digit sequential number for each unit e.g. u1 1. Must be a valid value
Unit Measure	Mandatory	Must have the value xbrli:shares where the namespace prefix xbrli is the prefix of the namespace "http://www.xbrl.org/2003/instance"

4.5.3 Earnings Per Share

Monetary amounts are expressed as a currency amount per share. For financial statements prepared using the Australian Accounting Standards this currency will generally be Australian Dollars, and may also be Australian cents or any other currency used for presentation. The properties of the element should be represented appropriately. For example, "Basic earnings (loss) per share from continuing operations" if the amount in the financial statements for was 55.7 cents per share in the financial statements then this could be represented in the instance with a value of 0.557 and a "decimals" attribute of 3.

Earnings per share is a complex unit of measure and therefore requires both a numerator and denominator in its definition. The unit properties for earnings per share elements are listed in Table 17 below.

Table 17   Units – Earnings per share

XBRL Instance Context Data Concept	Requirement	Instructions/Rules
Unit Identifier (attribute)	Mandatory	This is a unique identifier used to link the data element to a defined XBRL unit. SBR is recommending a 2 character identifier starting with "u" and a single digit sequential number for each unit e.g. u1 1. Must be a valid value.
Unit Divide	Mandatory	Contains the unitNumerator and unitDenominator concepts
Unit unitNumerator	Mandatory	Contains the measure concept for the numerator of the unit of measure
Numerator Unit Measure	Mandatory	This must be a monetary unit type recognized by the International Standards Organization standard ISO 4217 (see www.iso.org) e.g. iso4217:AUD for Australian dollars
Unit unitDenominator	Mandatory	Contains the measure concept for the denominator of the unit of measure
Denominator Unit Measure	Mandatory	Must have the value xbrli:shares where the namespace prefix xbrli is the prefix of the namespace "http://www.xbrl.org/2003/instance"

4.6   VALIDATION OF INSTANCE DOCUMENT

ASIC performs two types of validations:
1) Taxonomy / XBRL / iXBRL validation –checks that the instance document is well formatted XBRL file against IFRS AU Taxonomy 2015
2) Validation of business rules as per below table

Table 18   Validation rules

Rule No	Validation Rules	Rule Imp	SBR Msg Code

Rule No	Validation Rules	Rule Imp	SBR Msg Code
1	The Financial Report must contain data for the same reporting period and the same entity as specified in the coversheet instance (i.e. form 388 or FS70 or 7051 or 405)	Schematron	CMN.ASIC.FIN.0000023
2	Entity Identifier Scheme must have one of the following values: http://www.asic.gov.au/ACN http://www.asic.gov.au/ARSN http://www.asic.gov.au/ARBN http://www.asic.gov.au/AFSL	Schematron	CMN.ASIC.GEN.0000052
3	At least one duration context is required for the Financial Report	Schematron	CMN.ASIC.FIN.0000022
4	The correct taxonomy version is used for the reporting period specified in the context duration.	Schematron	CMN.ASIC.FIN.0000020 CMN.ASIC.FIN.0000021

Note that the fact that the IFRS AU Taxonomy 2015 includes ELRs that are alternative in nature – such as "[210000] – Statement of financial position, current/non-current" and "[220000] – Statement of financial position, order of liquidity" – and that the unnecessary ELRs cannot be eliminated due to the fact that company extensions are not allowed will, in general, trigger warnings for calculation inconsistencies, which can be ignored.

In particular, this happens when two alternative ELRs have some common concepts. Consider an entity that decides to use, for example, the "[210000] - Statement of financial position, current/non-current" ELR. The entity will provide facts in the instance document for all the concepts in that ELR, but some of those concepts are also included in the alternative ""[220000] – Statement of financial position, order of liquidity" ELR, which will be, as a consequence, also populated, but only partially.

5   MESSAGING INSTRUCTIONS

This section provides instructions that are relevant for the messages that will contain financial reports as instance documents.

The readers should familiarise themselves with the Web Services Implementation Guide and the implementation of calls to the web services offered by SBR.

When entities choose to lodge iXBRL instance document, a valid lodgement with ASIC via SBR channel must consist of:
1.   XBRL instance document for the relevant SBR ASIC form
2.   The iXBRL instance document for the financial reports (as attachment to the above form)

When entities choose to lodge XBRL instance document, a valid lodgement with ASIC via SBR channel must consist of:
1.   XBRL instance document for the relevant SBR ASIC form
2.   The XBRL instance document for the financial reports (optional)
3.   PDF financial reports

The PDF attachments are electronic versions of the paper financial reports prepared by the reporting entity and not the rendered version of the XBRL instance.

5.1   PREREQUISITES

Before using SBR channel for transacting with ASIC, the following general conditions must be met:

• The Business or the Intermediary must obtain an SBR credential

• The Business or the Intermediary must have an SBR enabled financial package that supports the lodgement of one of the ASIC forms (i.e. 388, 7051, FS70 or 405)

• The financial package must have the financial terms in their accounts mapped to the elements of Financial Statements defined by the SBR Taxonomy or alternatively be able to support the upload of instance documents that may have been generated by a 3rd party product

• An Intermediary must possess a current registration with ASIC as either a Registered Agent or Registered Auditor and their ABN must be recorded within ASIC systems

• A Registered Agent must be appointed to act on behalf of the reporting party

5.2   BUSINESS DOCUMENTS

A maximum of two business documents in the SBDB per message will be accepted for SBR lodgement of any ASIC forms that are accompanied by financial reports in XBRL – one for the coversheet and one for the financial statements and reports.

The Standard Business Document Header will capture the metadata regarding the instance documents in the fields defined in the SBR Web Services Implementation Guide.

The instance documents for the Financial Reports may be included in the Prelodge Request messages (for validation purposes only) and to the Lodge Request message.

The message types currently supported by ASIC that allow the inclusion of the XBRL Financial reports are:
-   f388.0001.prelodge.request

-   f388.0001.lodge.request

-   fs70.0001.prelodge.request

-   fs70.0001.lodge.request

-   f7051.0001.prelodge.request

-   f7051.0001.lodge.request

-   f405.0001.prelodge.request

-   f405.0001.lodge.request

The specifications regarding the Prelodge Request and Lodge request services for the forms 388, 7051 FS70 and 405 can be found in the Message Implementation Guide for the respective form.

When a Lodge Request for the coversheet form and PDF attachments is received and accepted but the instance document for the financial reports fails validation then ASIC will consider the lodgement successful and it will return an error message regarding the invalid data for the financial report instance document. The invalid XBRL instance for the financial report is going to be discarded and it is not stored in ASIC systems.

APPENDIX A – IFRS AU TAXONOMY 2015 ILLUSTRATION

Introduction

This document provides a view of the IFRS AU Taxonomy 2015 (organised according to financial statements). Physically, the IFRS AU Taxonomy 2015 is composed of a set of electronic XBRL files, as a result it can be difficult for those not familiar with XBRL to understand the structure of the Taxonomy without the use of appropriate software. This illustration is prepared in a simplified and visual format to facilitate a review of the Taxonomy's contents and its structure. This illustration includes:

- The hierarchy, elements and standard references of the IFRS Taxonomy. These elements represent IFRS disclosure requirements which are also adopted in Australia.
- The hierarchy, elements and standard references of the Australian extensions to the IFRS Taxonomy 2015. These elements represent additional Australian disclosure requirements in accordance with relevant Australian Accounting Standards (AASB), Act and ASX listing rules.
- The IFRS AU Taxonomy 2015 reflects the requirements from accounting standards issued as at 1 January 2015.
- The illustration is based on the presentation linkbase of the entry point one highlighting in the last column concepts not included in the corresponding presentation linkbase of the entry point two.

How to read this illustration?

Column 1 (IFRS/AU) and Column 2 (Level) **-** Column 1 identifies IFRS taxonomy elements (IFRS) with Australian extension elements (AU). This can also be visualised by the colour code (see explanation below). Column 2 provides the hierarchy of each element in the presentation.

Column 3 (Label) **-** This column provides the name of each element and its presentation hierarchy in the taxonomy.

Column 4 (Type) **-** This column provides the disclosure format of each element such as: text, text block, monetary, date, etc...

Column 5 (IFRS references) **-** This column provides the IFRS reference of each element. These references are equivalent to AASB references because AASB references can be derived from IFRS references. For example, the reference to IAS 7.31 should be equivalent to AASB107.31

Column 6 (Additional AU reference to IFRS elements) - This column provides additional references to IFRS elements which are used for similar disclosure requirements in Australia.

Column 7 (AU Extension reference) **-** This column provides accounting standard or legal references for Australian extension elements.

Column 8 (Not used in IFRS AU Taxonomy 2015) **-** This column identifies IFRS elements which are not used in Australia (i.e. not used in entry point one and entry point two). In most cases, this is due to the situation when other specific Australian extension elements already cover similar disclosure requirements or when IFRS elements are not applicable in Australia (such as: IAS 26 -Accounting and Reporting by Retirement Benefit Plans).

Column 9 (Note for entry point two) – This column identifies elements not used in the entry point two.

Under this column, except for items marked as "not used" in column 8, all other items with no mark are used in both entry point one and entry point two.