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EUROPEAN SECURITIES MARKET AUTHORITY
Mr Eduardo-Javier Moral Prieto, Policy Officer
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XBRL Europe BPTF Comments and recommendations on ESEF guidance

Dear Mr Moral Prieto,

Further to your recent contacts with the XBRL Europe Best Practice Task Force and your suggestion that we provide our comments for the 1st of June 2022, please find hereafter our document "XBRL Europe BPTF Comments and recommendations on ESEF guidance".

Please note that this document and its related comments were prepared in the last 12/18 months and that further comments are under preparation within 2 new sub groups of the XBRL Europe BPTF as described in the introduction of the document.

We will inform you of the progress of these 2 sub groups in the near future and already during the 30th XBRL Europe conference in Paris where you have kindly accepted to speak.

Yours sincerely

Gilles Maguet

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Comments and recommendations on ESEF guidance

Authors: Members of the XBRL Europe ESEF Best Practice Task Force
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Introduction - Call for feedback

This paper has been prepared by the XBRL Europe Best Practice Task Force on ESEF as to gather comments and recommendations on ESEF guidance.

With the first wave of reports created, audited, and submitted in various countries around Europe, the members of the XBRL Europe BPTF are able to gather a large amount of first-hand experience on how preparers, auditors, and authorities work with the current set of validations and recommendations from the Reporting Manual and the Conformance Suite.

In our experience from this reporting period, many users are not familiar with the use of warnings and recommendations common in the XBRL space. A warning is often interpreted in the same way as an error, if any warnings are present the report is not deemed ready. Auditors also tend to take recommendations as requirements. This is further underlined by the fact that Arelle, as the most used free tool for XBRL, does not provide the severity of a failed validation in its output.

It is our recommendation, to minimize and clarify errors, warnings, and recommendations in both the Reporting Manual and the Conformance Suite to allow for a more streamlined reporting process.

In this document, we outline our observations with respect to the items in question and provide a recommendation.

These topics have been discussed in the group and the recommendations have been agreed upon. They were included in a document published on 22-01-2022 and a document published in April 2021.

It aims to provide comments and recommendations on ESEF manual guidance that could lead to various individual interpretations.

We would appreciate feedback on this document with additions and comments, which will contribute to making this paper as valuable as possible.

In this document, we outline our observations **to date** with respect to the items in question and provide a recommendation.

The XBRL Europe Best Practices Task Force, in addition to the points proposed by members for discussion, is undertaking two new projects with the aim of preparing more complete workpapers in the near future, which will complete the present document:

- A sub-group preparing a repository of all issues worked on in various European countries aimed at harmonizing the understanding of the issues and attaining a consensus on best practices (Leader: Bodo Kesselmeyer),

- A sub-group preparing a repository of various validation rules used for ESEF reports aimed at harmonizing the understanding of the rules, standardizing the classification of the rules and their description. It is also our wishes that all the rules be defined in the standard XBRL Formulas language in order to avoid what has already been observed: different validation results when a report is validated with different validation tools. (Leader: Pierre Hamon).

About XBRL EUROPE BPTF

BPTF Europe is the short name for the XBRL Europe Best Practices Task Force, that has been created in 2019 as a subgroup of the XBRL Europe organisation to extend Best Practices initiatives from XBRL International, applied to the ESEF (European Single Electronic Format).

Amongst the BPTF objectives is the publication of guidance or recommendations relating to the implementation of the ESEF / iXBRL reporting format.

The BPTF Europe publishes documents to help European groups use best practices or harmonize way of preparing their ESEF / iXBRL reports. The documents are published on the XBRL Europe web site and are made available to public.

PROCESS FOR THE PUBLICATION OF DOCUMENTS
- The documents are drafted by members of the task force.
- They are shared between all members of the TF for comments or complements.
- They are made ready for publication.
- The document is published as "open for feedback or comments" for a limited period.
- Any feedback or comment are agreed by the TF members for editing of the final document.

The documents could also be published on XII web site under a specific heading: "ESEF / iXBRL guidance.

Contributors

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1.　CLASSIFICATION OF VALIDATIONS [guidance required]

There are several sources of validations of the ESEF reports.

The RTS is "law" and the requirements set by RTS MUST be complied with.

ESMA has issued a compliance suite that includes validation rules that are described in the ESEF reporting manual. The reporting manual and the compliance suite tests either give interpretations of the RTS requirements or describe tests that complement the requirements. The reporting manual guidances are recommendations.

The taxonomy includes XBRL formulas that should also pass validation. The severity of the formulas is either ERROR or WARNING. The compliance suite sends an ERROR or a WARNING message in case one formula send the corresponding message.

ESMA recommends that software firms include appropriate validations in their tools. Some of the validations are of the responsibility of the preparers' software to be compliant with ESEF reporting requirement but the validation errors need to be corrected by the preparers.

Therefore, it is important for preparers to understand the severity of the rules, the reported ERRORS or WARNINGS and their importance relating to:

-　The iXBRL and XBRL compliance,

-　The ESEF reporting rules compliance,

- And the best quality of data.

Observations:

The first major problem is the difference between MUST (error) and SHOULD (warning). Many regulators and filers want a report with NO messages - warnings or errors - and according to the processes adopted could reject reports that have warnings.

It is vitally important that software vendors make a clear distinction between ERRORS and WARNINGS and that it is commonly understood that a report with WARNINGS is valid, and WARNINGS are not a reason for rejection or non-submission.

We observe different classifications of the validation rules by software solutions, OAMs, regulators, and auditors. There are also different interpretations of some of the validations and some inconsistencies in the validation reports provided to preparers.

Recommendation:

We would recommend that the validation results be classified in a standard manner:

- **BLOCKING ERRORS**: errors in the content of .zip package file, errors relating to XBRL, iXBRL and XHTML specifications or their restrictions for ESEF filing purposes.

- **ERRORS** that must be corrected for a compliant ESEF report relating to RTS requirements or ESEF reporting manual interpretations.

- **WARNINGS** that do not necessarily make the ESEF report not compliant and relating to ESEF reporting manual rules.

- **INFORMATION** which describes what the preparers' choices in their report which are in conformity with interpretations of ESEF reporting manual guidance or use of XBRL technical specifications which are not restricted for ESEF filings.

2. BALANCE ATTRIBUTE OF EXTENSIONS [unnecessary warnings]

The guidance in the ESEF reporting manual explains that there are cases where an empty balance attribute is appropriate.

Guidance 1.6.1: It should be noted that there are some limited scenarios where numeric elements need to be defined without a balance attribute, such as for example the tags for basic or diluted Earnings Per Share[7]. ESMA deems that these should be assessed on a case- by-case basis and, provided that the no balance attribute is appropriate, they should be deemed acceptable

There are also cases in the cash flow statement where extensions must not have a balance as the Total cash inflows (outflows) from operating activities has no balance.

Observation

The conformance suite has a rule about appropriate balance of extensions:

Reference	Description	Automatable	Criticality
RTS Annex IV Par 4	Extension elements must be equipped with an appropriate balance attribute	No	MUST

This rule is a MUST, therefore resulting in an error.

It is indicated that it is not automatable, but most validation tools have interpreted this rule as: an extension must be equipped with a debit or a credit balance.

RTS_Annex_IV_Par_4_2 /TC2_invalid.zip	Invalid	Report package contains issuer extension taxonomy with extensions elements of monetary item type without balance attribute set	monetaryConcept WithoutBalance

For example: AMF validation of a sub-total in the Cash flows from operating activities

Block ing	RTS.Annex.IV.Par.4.2.monetaryConc eptWithoutBalance	Monetary extension concepts MUST specify the "balance" attribute. Concepts concerned: xxx:CashFlowsFromUsedInOperationsAfterCostOfNet DebtAndIncomeTaxExpense, xxx:CapacityOfautofinanceBeforeCoutOfLendetteNetE tImpot.

This is a wrong interpretation as no balance is also an appropriate balance attribute.

Our recommendation:

- To accept debit, credit, and no balance as valid balance attributes,

- Or to remove the rule as no other value of the balance attribute is valid.

- **Or change the severity to INFORMATION as a NIL balance is a valid balance according to XBRL specification and is used in the base IFRS/ESEF taxonomy.**

3. ROLE 999999 – LINE ITEMS NOT DIMENSIONNALLY QUALIFIED [unnecessary warnings]

Guidance 3.4.2 in the reporting manual and the corresponding test case

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Line items that do not require any dimensional information to tag data MUST be linked to the dedicated "Line items not dimensionally qualified" hypercube in http://www.esma.europa.eu/xbrl/role/cor/esef_role-999999 declared in esef_cor.xsd.

Our view:

Preparers do not understand the reason for adding non-dimensional elements to the 99999-role. This role contains a hypercube with the axis *"Consolidated and separate financial statements"* which in turn has the default member *"Consolidated"*. This member is applied to all concepts present in this role per default.

The software usually does that, but on some occasions, confusion is introduced by validation tools that apply the conformance suite rules:

- If a non-dimensional concept is missing in that role,

- have a warning when there is no need for the line items to be in that role: for example, the line items of the Statement of changes in equity.

Adding elements regardless does not decrease the quality of the taxonomy, the warning on the other hand creates a lot of uncertainty.

Furthermore, ensuring dimensional validity of items is already part of the XBRL specification and thus validated in any case. Hypercubes are "or" conditions for fact validity, so a line item can be a member of the 999999 hypercube as well as a member of a dimensionally qualified hypercube (allowing a fact to be non-dimensional or dimensionally qualified).

This is also what the reporting manual states:
*Furthermore, each line item used in the report to tag data should be valid according to **at least one hypercube** in the extension taxonomy's definition linkbase.*

But it is not what the conformance suite checks - which is where the problems lie.

Our recommendation:

The Guidance itself and the recommendation can be beneficial.

We do recommend removing the test cases from the Conformance suite as well as the recommended rules for software firms from the guidance, as we see no added value for those.

Perhaps renaming of this hypercube and role would be clearer. If this role were *"Reportable Elements"* (or something similar) then it would be obvious that it contains all the concepts that appear in the report and that may, optionally, appear in other dimensional roles.

This would make it clear that every reportable concept – apart from those used in anchoring and not appearing in the report – can and must be found here. Elements such as members, hypercubes, axes, and line items would not be affected as they only appear in dimensional constructs – as we have today.

A subsequent validation rule could verify that all reportable items (non-abstract) in any other dimensional definition role appear in this role.

4. UNREPORTED MANDATORY MARK-UPS [unnecessary warnings]

*"Annex II, paragraph 3 of the RTS on ESEF sets out the so called "block tagging" requirement, whereby issuers shall mark up all disclosures that correspond to the elements in Table 2 of Annex II **if those disclosures are present** in the issuer's financial statement."*

"Issuers shall mark up **all disclosures made** in IFRS consolidated financial statements."

Our view:

There is a disconnect between the wording in the Guidance and the RTS and the recommended technical validation rules.

To our understanding the mark-ups in question only must be tagged if those are present in the report. There is no need to create for example hidden values for those tags or specifically add them to the report just for this purpose of tagging.

The auditor's recent opinion about this rule is that *"In order to avoid the technical validation error, the best practice is to create the tag in the extension taxonomy and incorporate "Not Applicable" if the information is not applicable."*

Preparers and auditors do interpret the presence of the validation rule, even when it is only a warning, as a requirement for these tags to be present.

Our recommendation:

The Guidance itself and the recommendation can be beneficial.

We do recommend removing the test cases from the Conformance suite as well as the recommended rules for software firms from the guidance.

We further recommend making the wording in the Reporting Manual clearer, especially as there is not distinction between those ten mandatory mark-ups and the list of accounting policies and disclosures which all are place in the role: "esef_cor:NotesAccountingPoliciesAndMandatoryTags"

5. L3C rule [unnecessary warnings]

Guidance 3.2.1: Extension taxonomy element names should represent the standard label of this element in the Label CamelCase Concatenation [LC3] convention23 unless it violates XML element naming rules.

Guidance 1.1.1: The labels of the elements used for marking up the annual financial report including the issuers' extension taxonomy elements should be in the same language in which the annual financial report is prepared. Issuers are not required to provide labels in other languages. However, ESMA encourages issuers to provide, for the extension taxonomy elements, labels in a language customary in the sphere of international finance, as it would be highly beneficial for users.

Our view:

Many warnings

This rule creates many warnings in the validation of all extended taxonomies.

The main question is: What purpose does this rule serve? If it is intended as a style guide for creating element names it should be specified as such and not have a validation rule based on this guide.

Furthermore, the LC3-Convention is very underspecified if used on other languages than English, especially with regards to:

- accents and other diacritical marks

- letters that may change form depending upon position or the presence of other letters.

- word separators that are not spaces

- importance of capitalisation

Subject to individual interpretations.
The rule used for the test is not defined by any standard setter therefore subject to individual interpretations.

The implementation between software vendors differs so much that it is almost impossible to create a version of a report that does not have this warning in at least one vendor's software. If this is to be enforced there needs to be a conformance suite alongside it.

There is further confusion amongst preparers and auditors whether names should be created based on English labels or local language labels (the English label being often an approximate translation of the local language line item in the report).

Reports in more than one language
In cases the same report is files in two languages, the extension elements names are in one language, therefore all element extensions in the other language produce warnings!
The enforced relation to existing labels is also questionable, for example in a German report a line item is called *"Veränderungen der sonstigen Rückstellen"*, which is modelled as a taxonomy extension with the technical element name *"AdjustmentsForOtherProvisions"*, which is a perfect LC3 name, but in English. Of course, the extension item is also equipped with an appropriate German standard label. According to the rule this is allowed because there is no standard label which resembles the technical name.

Our recommendation:

LC3 could be a style guide recommendation. As there is no ESEF style guide and the ESEF taxonomy in local languages does not follow the IFRS taxonomy style guide, there should not be a validation rule. A validation rule (even as a warning) should only be based on a detailed style guide: well-defined specification, with all European languages and their particularities in mind.

This automated LC3 validation rules should be removed to avoid the unnecessary warnings as they do not have an impact either on the correctness of the report or the audit opinion
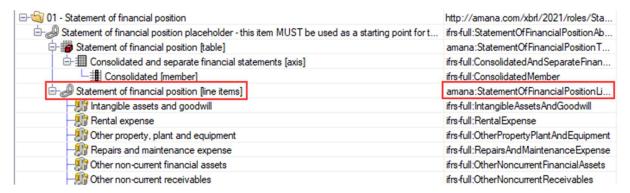
6. EXTENDED ABSTRACT CONCEPTS [needs guidance update]

Guidance 3.2.5: Definition of abstract concepts in extension taxonomies

"In general, it is not required and ESMA therefore discourages issuers to define abstract concepts in their extension taxonomy. The abstract concepts included in the applicable taxonomy should be sufficient to structure the relationships in the presentation or definition linkbases. Nevertheless, should another grouping item be needed to better reflect the structures of elements used to tag information in the annual financial report, **issuers might define abstract headers** *in the extension taxonomy."*

Our view:

It is necessary and/helpful to create abstract elements for example as a line-item group for statements that have dimensions in the filer's taxonomy extensions but not in the base ESEF taxonomy. For example:

This is explicitly allowed by the guidance as it is phrased, but often not understood correctly.

Our recommendation:

The Guidance itself and the recommendation can be beneficial.

Nonetheless this led to a lot of discussions in the past, because the content of the guidance was either not read at all or misunderstood.

This should be downgraded from WARNING to INFORMATION.

7. LABELS [unnecessary warnings]

There are several guidance relating to labelling of elements in the extension taxonomies:

RTS ANNEX 1 8. In their extension taxonomies, issuers shall not replace the labels or references of core taxonomy elements. Issuer specific labels may be added to the core taxonomy elements.

Guidance 3.4.6: The presentation linkbase shall mirror the structure of the human-readable layer of the issuer's report.

This is explained as follows:

- A line item must only appear in the presentation linkbase if it is associated with a reported value in the year of reference (i.e., it must not appear, for example, if it was used in the past but it is no longer used)

- The order of elements in the extension taxonomy should be identical to the order in the human readable layer of the report.

- To the contrary, the labels defined in the extension taxonomy for existing IFRS concepts need **not be identical to the line item used in the human readable layer of the report**.

Guidance 3.4.4: Extension taxonomies should apply preferred labels on presentation links when applicable. This concerns in particular total and period start and end labels. Labels defined in other label roles (e.g., terse, net, negated etc.) may be assigned to preferred labels. Extension concepts may be defined with and assigned to preferred labels.

Guidance 3.4.5: It is possible for an element in the extension taxonomy of an issuer to be assigned with multiple label resources defined with different 'xlink:role' attributes, as listed by the XBRL 2.1 specification29 or Link Role Registry30.

- *Each element in an issuer's extension taxonomy shall be defined with at most one label for any combination of 'xlink:role' and 'xml:lang' attribute.*

- *ESMA recommends applying at least one label defined in the standard label role, i.e., http://www.xbrl.org/2003/role/label, for each taxonomy extension element.*

Guidance 3.2.1: Extension taxonomy element names should represent the standard label of this element in the Label CamelCase Concatenation [LC3] convention23 unless it violates XML element naming rules.

- *If multiple standard labels exist for extension taxonomy elements (i.e., in various languages), then any of those labels may be used as the basis for constructing the extension taxonomy element name. This is to follow the conventions applied in the ESEF taxonomy and the underlying IFRS Taxonomy.*

Observation:

These three guidances give raise to interpretations. Due to lack of precise recommendation, the labelling of the elements in the extended taxonomies is treated differently by different software. This creates confusion between audit firms on what is the expected result. It also impairs the comparability of the ESEF reports.

In the guidance 3.4.6, the word **mirror,** notwithstanding the detailed explanations, is often interpreted as an exact match between the presentation linkbase and the human readable document in terms of labelling.

For the core taxonomy elements, either the standard label of the core taxonomy elements or a specific standard label that reproduces the human readable label is sometimes included in the extension taxonomy label linkbase (as required by the SEC).

For the extension elements, a standard label is defined, usually in the report language, reproducing the human readable label and therefore used to name the extension element. If an English standard label is not provided, there is no way of understanding the accounting meaning of the extension (either by name or label).

Our recommendations:

- Labelling of the base ESEF taxonomy elements: the standard label should not be overridden. This means that in cases where the standard labels of the core taxonomy are used, no standard label for the core elements used should be present in the extended label linkbases (as these labels would have a higher priority than the base taxonomy standard labels).

- Labelling of the extension elements: we would recommend that the extension elements standard labels are defined in English, in accordance with the ESEF/IFRS style guide to provide the accounting meaning of the extension (the name of the extension will therefore be created in English). A verbose label may reproduce the human readable label in the language of the report.

- Specific labels added to the core taxonomy elements: specific labels may be added to the standard labels either for core taxonomy elements and/or for extension elements. These labels would have a "preferred label" attribute and use the "verbose role."

- Preferred labels: the core taxonomy has preferred labels translated in the various country's languages. These preferred labels are not "standard" and can be overridden by the human readable labels.

- **For all ESEF reports to be consistent and comparable, we would recommend that a custom label role be registered in the standard linkrole registry and defined in the ESEF taxonomy which would be called, for example, "as reported" or "issuer label." This role would be used to reproduce the label of the human readable document and would not interfere with either the standard or the preferred labels of the taxonomy (Periodstart, Periodend, Totallabel or Netlabel).**

8. NARROWER ANCHORS [needs guidance update]

RTS ANNEX III, 9b: Where the extension taxonomy element combines a number of core taxonomy elements, the issuer shall anchor that extension taxonomy element to each of those core taxonomy elements except any such core taxonomy element or elements, which are reasonably deemed to be insignificant.

The guidance on narrower anchoring is as follows:

Guidance 1.4.2 Anchoring of extension elements that are combinations *[last updated: July 2021]*

Annex IV of the RTS on ESEF sets out that where an extension taxonomy element combines a number of elements of the ESEF taxonomy, issuers shall anchor that extension taxonomy element to each of

the elements in the ESEF taxonomy it combines, except where these elements are reasonably deemed insignificant.

This principle is best illustrated with an example. An issuer discloses in its IFRS statement of financial position an item 'issued capital and share premium.' The ESEF taxonomy does not include such an item. Therefore, it is necessary to create an extension taxonomy element. However, the taxonomy includes the elements 'issued capital' and 'share premium.' The extension taxonomy element represents a combination of the two elements that are available in the ESEF taxonomy. The extension taxonomy element 'issued capital and share premium' shall be anchored to these two elements, indicating that it is wider in scope than these two elements.

The obligation to anchor to "narrower" elements exists not only where the extension is exclusively a combination of core taxonomy, but rather whenever there is a combination of two or more taxonomy elements. For instance, if the issuer needs to create an extension for 'Share capital, Share Premium and [other entity specific reserve for which there is no tag available in the core taxonomy]', it is mandatory to anchor that extension to 'Issued capital' and 'Share premium'.

Note that there is no test relating to this guidance in the conformance suite.

Interpretation: We have noted in an auditor review the following comment: "combinations must consist of at least two narrow anchors. If the taxonomy has only one narrow anchor, setting (of only one narrower anchor) is not permitted."

Our recommendation:

The guidance is more restrictive than the RTS and therefore, there should not be any restriction or permission on the number of narrower anchors.

9. TAXONOMY TO BE USED [guidance needed]

Guidance 3.1.2

The issuer's extension taxonomies must import the entry point of the taxonomy files prepared by ESMA.

In the validation tests, the taxonomy to be used are dated but they are not related to the reporting date. It needs precision.

10.   BLOCKTAGGING [guidance needed]

The block tagging is required for Disclosures in Financial statements for financial years beginning on or after 1 January 2022.

RTS – ANNEX II – par 3:

"Issuers shall mark up all disclosures made in IFRS consolidated financial statements or made by cross-reference therein to other parts of the annual financial reports for financial years beginning on or after 1 January 2022 that correspond to the elements in Table 2 of this Annex."

The table 2 in the RTS is titled "Mandatory elements of the core taxonomy to be marked up for financial years beginning on or after 1 January 2022"

These elements are listed in the ESEF taxonomy in role [000000] which is labelled as: "Tags that must be applied if corresponding information is present in a report." The tags are listed under the abstract labelled: "NotesAccountingPoliciesAndMandatoryTags."
The list includes:

- 10 mandatory tags for 2021 reports,
- 13 tags made mandatory for ESEF,
- 122 disclosures (also included in the role [800600] of the IFRS taxonomy),
- 96 accounting policies (also included in the role [800500] of the IFRS taxonomy).

There are 11 mandatory tags that are listed in the RTS which are not included in the role [000000].

DividendsProposedOrDeclaredBeforeFinancialStatementsAuthorisedForIssueButNotRecognisedAsDistributionToOwners
DividendsProposedOrDeclaredBeforeFinancialStatementsAuthorisedForIssueButNotRecognisedAsDistributionToOwnersPerShare
DisclosureOfBorrowingCostsExplanatory
DisclosureOfConsolidatedAndSeparateFinancialStatementsExplanatory
DisclosureOfHyperinflationaryReportingExplanatory
DisclosureOfInterestsInOtherEntitiesExplanatory
DisclosureOfInterimFinancialReportingExplanatory
DisclosureOfNotesAndOtherExplanatoryInformationExplanatory
DisclosureOfOtherProvisionsContingentLiabilitiesAndContingentAssetsExplanatory
DisclosureOfRegulatoryDeferralAccountsExplanatory
DisclosureOfRevenueFromContractsWithCustomersExplanatory

Observations:

There is no hierarchy in the list of mandatory block tags. This leads to different interpretations of this requirement:

- Some consider that, as it is mandatory tagging, any information that relates to a mandatory block text should be tagged.

- Some consider that only the block tag that has the closest scope to the disclosure should be used,

- Other consider that only the title of the note should be associated to the corresponding block tag.

The two elements: "Disclosure of significant accounting policies explanatory" (The entire disclosure for significant accounting policies applied by the entity) and "Disclosure of notes and other explanatory information)" (The disclosure of notes and other explanatory information as part of a complete set of financial statements.) seem to be the groupings of all other accounting policies or disclosures. There also is an uncertainty on how they should be used:

- Should they be used as double tagging on all other disclosures, or

- Should they be used as tagging of all disclosures which cannot be tagged with a more specific element, or

- Should they be used an anchor for extensions of disclosures which cannot be tagged with a more specific element?

There are questions about:

- the use of dimensions on block tags,

- extension of block tags: a disclosure present with no corresponding blockage in the taxonomy should be an extension or may not be tagged.

- Extension of block tags: should they be anchored?

The validation rule has in some cases be extended to all tags in the role [000000], which will create an awfully extensive list of warnings.

Recommendation:

Precision should be given in the ESEF reporting manual on how this requirement should be applied and principally:

- on the granularity of the tagging,
- the multiple and/or embedded tagging,
- the possible dimensioning of the block text disclosures.

There is a need for more precise guidance.

11. OTHER MATTERS

- **The group suggest that the ESEF manual be available in HTML format to ease navigation and referencing.**

- **Guidance 1.6.1:** Would it be possible to add in the ESEF reporting annual that these sign agreements are also descibed in Section 5 of the IASB's "IFRS Taxonomy - Preparer's guide" to show that it is a convention well endorsed by ESMA and the IASB. https://www.ifrs.org/content/dam/ifrs/resources-for-preparers/xbrl-using-the-ifrs-taxonomy-a-preparers-guide-january-2019.pdf?la=en

- **Applicability date:** Some members of the XBRL community, in particular those representing issuers, have proposed the idea to provide sufficient implementation time for taking into account some

changes in the reporting manual which may be difficult to set up immediately. When made available, the ESEF regulation, the taxonomy and the conformance suite should indicate their application date. Similarly, some of the Reporting Manual changes could be required after an application date, instead of immediately.

- **There is a lack of synchronization between the dates of the RTS, the taxonomy to be used, and the applicable reporting manual and conformance suite.**