



October 17, 2017

## SEC Announces XBRL Taxonomy for Foreign Private Issuers Reporting under IFRS

The SEC announced on March 1, 2017 that foreign private issuers reporting under IFRS must file their financial statements in XBRL, an interactive data format, beginning fiscal years ending on or after December 15, 2017.

Click on the below resources for further information of this rule covering XBRL taxonomy for foreign issuers:

- <u>SEC Posts Notice of Availability of IFRS Taxonomy</u> Source: SEC
- <u>SEC Announces XBRL Taxonomy for Foreign Private Issuers Reporting under IFRS; Implementation Required for Fiscal Years Ending December 31, 2017.</u>
  Source: Cleary Gottlieb Steen & Hamilton LLP, 2017

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