**Financial Reporting Standards (FRS101, FRS102, IFRS) (Ireland)**

**Public Working Draft 01 December 2016**

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**This version:**

FRS101

<http://www.xbrl-ie.net/fr/FRS-101/2016-12-01/FRS-101-ie-2016-12-01.xsd>

FRS102

<http://www.xbrl-ie.net/fr/FRS-102/2016-12-01/FRS-102-ie-2016-12-01.xsd>

IFRS

<http://www.xbrl-ie.net/fr/IFRS/2016-12-01/IFRS-ie-2016-12-01.xsd>

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**Status**

Circulation of this Public Working Draft is unrestricted. This document is normative. Other documents may supersede this document. Recipients are invited to submit comments to xbrl@charteredaccountants.ie, and to submit notification of any relevant patent rights of which they are aware and provide supporting documentation.

**Abstract**

The status of this release is a Public Working Draft (PWD). It is intended to provide interested parties (in particular reporting entities and solution providers) early information on modelling applied to resemble the financial reporting requiremments for the Republic of Ireland under FRS101, FSR102 and International Financial Reporting Standards (IFRS) and the technical reflection of same in the XBRL format.

This PWD covers all information requirements and no modifications are expected for the final release apart from the fixes of issues discovered during the consultation period.

**Relationship to Other Work**

The authors acknowledge the work delivered by the Financial Reporting Council (FRC) in the production in UK based FRS101, FRS102 and IFRS taxonomies upon which these Irish extensions are based. The basis of that work can be ascertained from the FRC website <https://www.frc.org.uk/Our-Work/Corporate-Governance-Reporting/Accounting-and-Reporting-Policy/XBRL.aspx>

**Consultation period and feedback**

Interested parties are invited to review this Public Working Draft and provide feedback before 24:00hours UTC 28th February 2017. Feedback should be in writing or email to XBRL Ireland at the contact details below;

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