
Changes to legislation: There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

ANNEX I

Annex I to Delegated Regulation (EU) 2019/815 is amended as follows:

- (1) the definition of `esef_cor` is replaced by the following:

prefix applied in the Tables of Annex IV and VI for elements defined in the namespace “http://www.esma.europa.eu/taxonomy/2020-03-16/esef_cor” ;
- (2) the definition of `esef_all` is replaced by the following:

prefix applied in the Table of Annex VI for elements defined in the namespace “http://www.esma.europa.eu/taxonomy/2020-03-16/esef_all” ;
- (3) the definition of `ifrs-full` is replaced by the following:

prefix applied in the Tables of Annexes IV and VI for elements defined in the namespace “<http://xbrl.ifrs.org/taxonomy/2020-03-16/ifrs-full>” .
- (4) the following copyright notice is added:

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Changes and effects yet to be applied to :

- Regulation power to modify conferred by [2023 c. 29 s. 3 Sch. 1 Pt. 3](#)
- Regulation revoked by [2023 c. 29 Sch. 1 Pt. 3](#)