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SEC Confirms IFRS Filers Will Not be Required to Provide Interactive Data Until SEC Specifies Taxonomy

April 12, 2011 | Client Update

The U.S. SEC has issued a no-action letter confirming that non-U.S. issuers that file financial statements in IFRS as issued by the IASB will not be required to provide financial statements in interactive data format (often referred to as "XBRL") until the SEC provides certain information needed for this purpose.

If you have any questions regarding the matters covered in this publication, please reach out to any of the lawyers listed below or your usual Davis Polk contact.

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