

24 December 2019

European Single Electronic Format (ESEF) – 2019 XBRL Taxonomy

Background

Reference is made to the [Circular](#) dated 26 March 2019, whereby the industry had been informed that ESMA had published the ESEF XBRL taxonomy files to support issuers in the implementation of the requirements of ESEF. The aim of this Circular is to inform the industry that the 2019 ESEF XBRL Taxonomy files have been published on ESMA's website in order to reflect the 2019 update of the ESEF Regulation. Preparers can access the taxonomy in the form of a set of electronic XBRL files that are available in a machine-readable and freely downloadable format from the following link:

<https://www.esma.europa.eu/document/esma-esef-taxonomy-2019>

With this publication, ESMA aims to facilitate the implementation of the ESEF Regulation by providing XBRL taxonomy files that are compliant with all relevant technical and legal requirements in the updated ESEF Regulation.

Contacts

Should you have any queries relating to the above, kindly contact the Authority on esef@mfsa.com.mt.