Interactive Data CFIs

Question 101.08

~~**Question:** What is the applicable phase-in period for compliance with the Inline XBRL requirements for foreign private issuers?~~

~~**Answer:** Foreign private issuers will be required to comply with the Inline XBRL requirements based on their filer status and basis of accounting. For a foreign private issuer that prepares its financial statements in accordance with U.S. GAAP, the phase-in of the Inline XBRL requirements is determined based on its filer status. Large accelerated filers, including foreign private issuers, that prepare their financial statements in accordance with U.S. GAAP will be required to comply with Inline XBRL for financial statements for fiscal periods ending on or after June 15, 2019. Accelerated filers, including foreign private issuers, that prepare their financial statements in accordance with U.S. GAAP will be required to comply with Inline XBRL for financial statements for fiscal periods ending on or after June 15, 2020. All other filers, including foreign private issuers that prepare their financial statements in accordance with IFRS, will be required to comply with Inline XBRL for financial statements for fiscal periods ending on or after June 15, 2021. [Aug. 20, 2019]~~

[Withdrawn September 25, 2026]