

Annex

In this Annex, underlining indicates new text and striking through indicates deleted text.

**COMMISSION DELEGATED REGULATION (EU) 2019/815 of 17 December 2018
supplementing Directive 2004/109/EC of the European Parliament and of the Council
with regard to regulatory technical standards on the specification of a single electronic
reporting format**

...

Article 8

Entry into force and application

...

It shall apply to annual financial reports containing financial statements for financial years beginning on or after ~~1 January 2020~~ 1 January 2021.

...

ANNEX II

Mandatory markups

...

2. Issuers shall mark up all disclosures made in IFRS consolidated financial statements or made by cross-reference therein to other parts of the annual financial reports for financial years beginning on or after ~~1 January 2020~~ 1 January 2021 that correspond to the elements in Table 1 of this Annex.

...

Table 1

**Mandatory elements of the core taxonomy to be marked up for financial years
beginning on or after ~~1 January 2020~~ 1 January 2021**

...