ONESOURCE™
Statutory Reporting

TAIWAN CORPORATE TEMPLATE RELEASE NOTES

Content Version:	14.0
Release Notes:	November 2024
Period Ended:	December 2024
Update Type:	Major (Legislative, Feature and Corrections)

Document Version 1

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CONTENTS LIST

RELEASE HISTORY

CONTENT	PLATFORM	PERIOD END	RELEASE DATE
V 14.0	P 6.28.9259	December 2024	November 2024
V 13.0	P 6.28.9259	December 2023	June 2024
V 12.0	P 6.28.9259	December 2023	February 2024
V 11.0	P 6.28.9259	December 2022	April 2023
V 10.0	P 6.28.9259	December 2022	October 2022

OVERVIEW

This **Taiwan** Corporate Template Content Version **14.0** is a **Major** release that includes important legislative updates along with a feature and corrections.

Key legislative updates in this version are effective for annual periods beginning on or after **January 2024**. These updates include: **• 'Classification of Liabilities as Current or Non-current – Amendments to IAS 1', • 'Lease Liability in a Sale and Leaseback – Amendments to IFRS 16', • 'Non-current Liabilities with Covenants – Amendments to IAS 1' and • 'Supplier Finance Arrangements – Amendments to IAS 7 and IFRS 7'.**

This Version **14.0** release has been made available on Platform 6.28.9259.

RELEASE SCHEDULE

DISTRIBUTION

This Template Version **14.0** will be provided on the **"Thomson Reuters Statutory Reporting Help and Support"** Click here to download latest release pack.

For information on other template versions, please check the previous release notes.

XBRL

There is no XBRL for this template.

LEGISLATIVE UPDATE INFORMATION

For any high-level legislative changes please refer to the **LEGISLATIVE** section below.

For detailed and specific changes, kindly consult the document named **“TW Corporate Template (11.2024) (P 6.28.9259 C 14.0 - Content Change List (Full Version))”** which contains the complete list of content updates.

LEGISLATIVE

Accounting Reference Number	Details
Amendments to IAS 1	**Classification of Liabilities as Current or Non-current** The amendments clarify the criteria for determining whether to classify a liability as current or non-current. The amendments specify that the conditions which exist at the end of the reporting period are those which will be used to determine if a right to defer settlement of a liability exists. The amendments clarify the situations that are considered settlement of a liability. These are the amendments to paragraphs 69-76 of IAS 1 Presentation of Financial statements and the amended paragraphs related to the classification of liabilities as current or non-current. Effective for annual periods beginning on or after 1 January 2024. Early adoption is permitted.
Amendments to IFRS 16	**Lease Liability in a Sale and Leaseback** The amendments specify how a seller-lessee measures the lease liability arising in a sale and leaseback transaction in a way that it does not recognize any amount of the gain or loss that relates to the right of use retained. The amendments do not change the accounting for leases unrelated to sale and leaseback transactions. Effective for annual periods beginning on or after 1 January 2024. Early adoption is permitted.
Amendments to IAS 1	**Non-current Liabilities with Covenants** The amendments improved the information companies provide about long-term debt with covenants. The amendments specify that covenants to be complied within twelve months after the reporting period do not affect the classification of debt as current or non-current at the end of the reporting period. Effective for annual periods beginning on or after 1 January 2024. Early adoption is permitted.
Amendments to IAS 7 and IFRS 7	**Supplier Finance Arrangements** The amendments introduce additional information of supplier finance arrangements and add disclosure requirements for such arrangements. Effective for annual periods beginning on or after 1 January 2024. Early adoption is permitted.

CORRECTIONS

ITEM ID	TITLE	DETAILS AND LIMITATIONS
2597548	Minor defect in the "Account Listing Report (Category Name, Description and Amount)" report	Fixed Total column header to be bold.

FEATURES

ITEM ID	TITLE	DETAILS AND LIMITATIONS
2597551	Creation of unused category storage location	Created a No Longer Used Categories (NLUC) storage location with the year as a sub-category so that categories that are no longer relevant to the current legislation are moved into this location.

CONTENT CHANGES

ITEM ID	TITLE	DETAILS AND LIMITATIONS
2624286	Balance Sheet	Changed 1 note reference and 21 line items. 18 Categories listed below have been moved to NLUC along with related percentage line items in the table to keep the content up-to-dated. NLUC.FY24 - Pre 2024 [to be deleted YE 2029] BS.A.NCA.AVAILFORSALEFINASSETS - 備供出售金融資產－非流動 BS.A.NCA.FINASSMEASUREDATCOST - 以成本衡量之金融資產－非流動 BS.L.NCL.LEASEPAYABLE - 應付租賃-非流動 BS.A.CA.AVAILFORSALEFINASSETS - 備供出售金融資產－流動 BS.A.CA.HEDGINGFINASS - 避險之金融資產－流動 BS.L.NCL.FINLIABILITIESATFAIRVALUE - 透過損益按公允價值衡量之金融負債－非流動 BS.L.NCL.DERIVATIVEFINLIABILITIES - 避險之衍生金融負債－非流動 BS.A.CA.HELDTOMATURITYFINASSETS - 持有至到期日金融資產－流動 BS.L.NCL.FINLIABMEASUREDATCOST - 以成本衡量之金融負債－非流動 BS.A.CA.DERIVATIVEFINASSFORHEDGING - 避險之衍生金融資產－流動 BS.L.NCL.OTHERS - 其他非流動負債 BS.A.NCA.HELDFORSALE - 待出售非流動資產 BS.A.NCA.FINASSETSATFAIRVALUE - 透過損益按公允價值衡量之金融資產－非流動 BS.A.CA.FINASSMEASUREDATCOST - 以成本衡量之金融資產－流動 BS.A.NCA.HELDTOMATURITYFINASSETS - 持有至到期日金融資產－非流動 BS.A.NCA.DERIVATIVEFINASSFORHEDGING - 避險之衍生金融資產－非流動 BS.A.CA.DTA - 本期所得稅資產 BS.A.NCA.DEBTINVESWITHOUTACTIVEMKT - 無活絡市場之債務工具投資－非流動
2624289	Profit & Loss statement, Cash Flow statement and Statement of Change in Equity	Changed 1 note reference 2 line items in Profit & Loss statement, 3 line items in Cash Flow statement.
2624290	Note 1 公司沿革 to Note 3 新發布及修訂準則及解釋之適用	Changed 1 manual table & 1 paragraph changes in Note 3.2; 1 manual table & 22 paragraphs in Note 3.3
2624291	Note 4 重大會計政策之彙總說明	Changed 1 paragraph in Note 4.6, 2 paragraphs in Note 4.8, 1 paragraph in Note 4.16, 2 paragraphs in Note 4.17, 2 paragraphs in Note 4.19 and 3 paragraphs in Note 4.26.

2624294	Note 5 重大會計判斷、估計及假設不確定性之主要來源 to Note 6.14 短期借款	Changed 1 paragraph in Note 6.7, 1 column and 1 paragraph in Note 6.8, 1 paragraph in Note 6.11 and 1 paragraph in Note 6.14.
2624302	Note 6.15 應付公司債 to Note 6.21 預期信用減損損失(利益)	Changed 8 paragraphs in Note 6.15, 1 paragraph and 4 line items in Note 6.16, 3 paragraphs in Note 6.18, 7 paragraphs in Note 6.19, 5 paragraphs in Note 6.20, 6 paragraphs in Note 6.21.
2624303	Note 6.22 租賃 to Note 11 重大之期後事項	Changed 6 paragraphs in Note 6.22, 2 paragraphs in Note 6.23, 2 line items in Note 6.24, 3 paragraphs in Note 6.25, 3 paragraphs in Note 6.26, 1 paragraph in Note 6.29 and 1 paragraph in Note 9.
2624304	Note 12 其他	Changed 3 line items in Note 12.1, 5 paragraphs in Note 12.3, 1 paragraph in Note 12.4, 1 line item in Note 12.5, 3 paragraphs in Note 12.6, 6 paragraphs and 4 line items in Note 12.9.

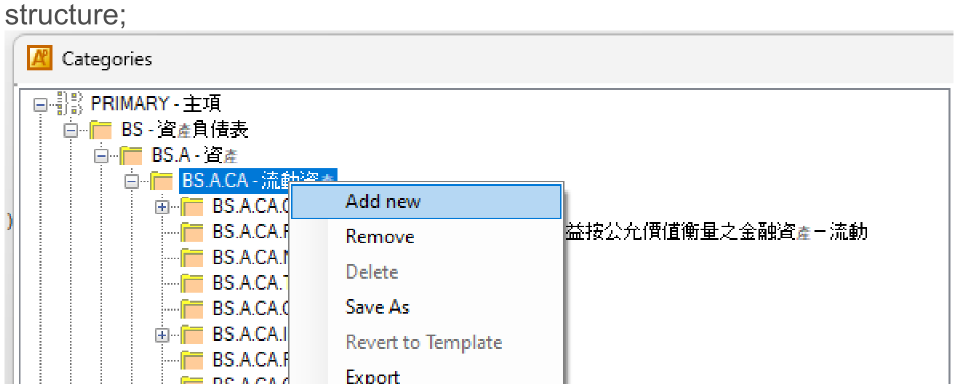
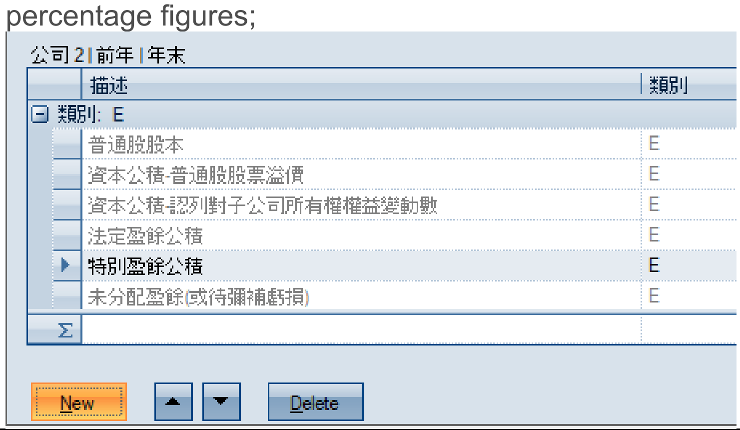
XBRL CHANGES

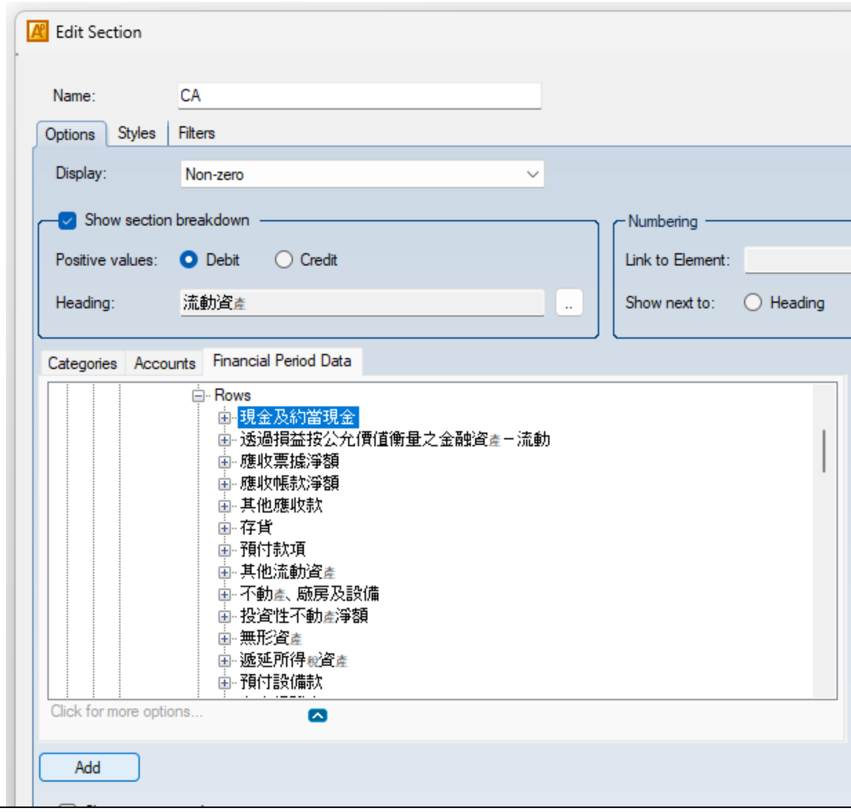
ITEM ID	DETAILS AND LIMITATIONS
There are no XBRL changes for this template.	

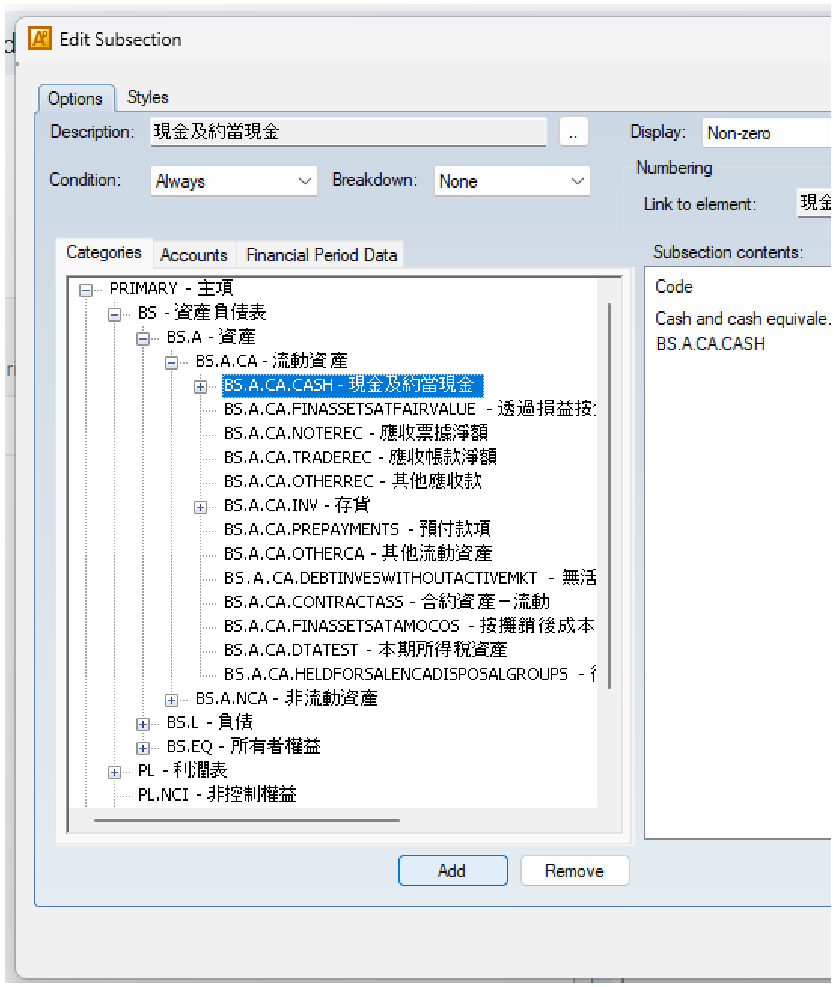
KNOWN ISSUES

ITEM ID	DETAILS AND LIMITATIONS
1	There is a character limitation in grid column headers, headers can take up to 60 characters only.

ADDITIONAL INFORMATION

ITEM ID	DETAILS AND LIMITATIONS
1	If any clients intent to keep those NLUC in the report, please do the following steps (Demonstrated in the sprint video as well): 1. duplicate or add the category in the relevant location in the Categories structure;  2. click the Edit Data in the smart table and then click 'New' to add a row for percentage figures; 

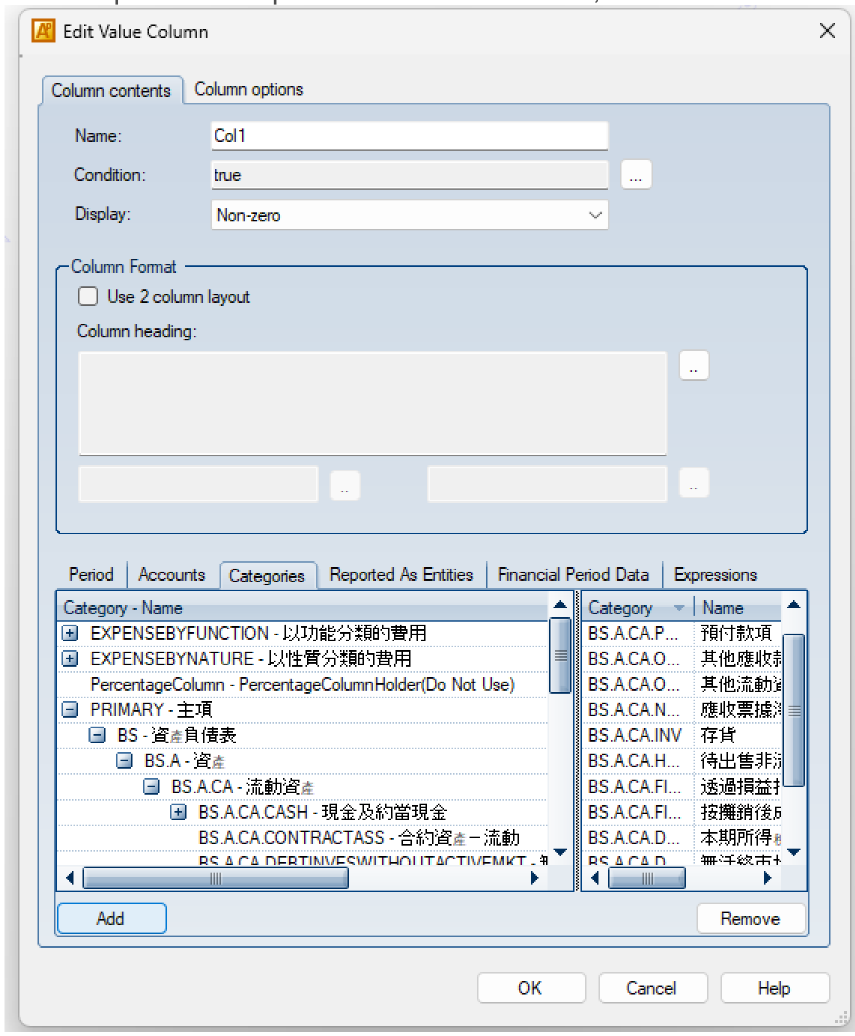
	3. once the percentage row has been added, go 'Edit section', click 'Add' to add this row into Section contents; 

4. double click newly added row, find the category which created in the step 1 and then click 

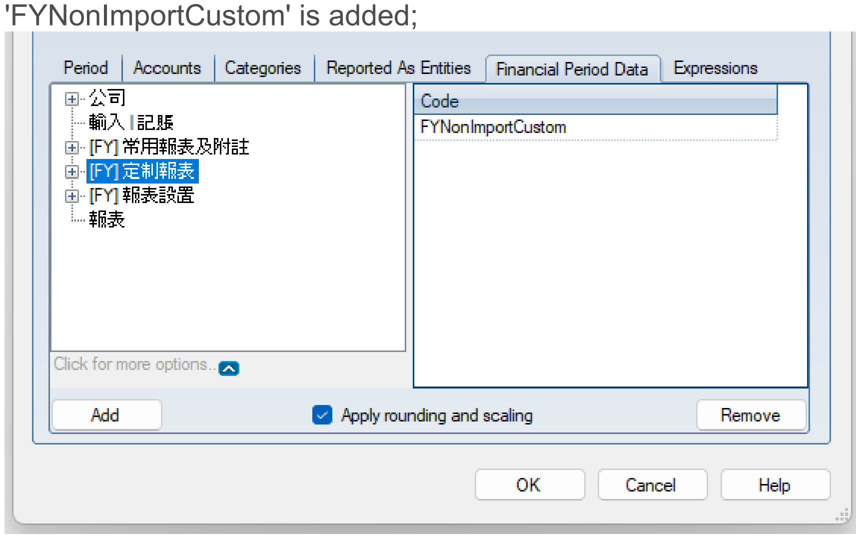
'Add';

5. go to each 'Amount' Column and right click, click 'Edit Column', click 'Categories', find the category which created in the step 1 and then click

'Add' Repeat this step for 3 'Amount' columns;



6. in the same place, make sure in 'Financial Period Data', the 'FYNonImportCustom' is added;



IMPACT ON EXISTING CLIENTS

ITEM ID	DETAILS AND LIMITATIONS
There are no impacts identified for this release.	

DEVIATIONS FROM STANDARD CONFIGURATION

ITEM ID	DETAILS AND LIMITATIONS
There are no deviations identified for this release.	

APPENDIX

ITEM ID	DETAILS AND LIMITATIONS
There are no appendix items for this release.	