

26 August 2005

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Norman Walsh (norman.walsh@sun.com)  
Co-Chairs  
W3C XML Core WG

RE: Comments on XLink 1.1 Last Call Working Draft

Dear Messrs. Grosso and Walsh:

XBRL International ("XII") and its XBRL Specification Working Group ("Spec WG") are grateful to you for requesting our review and, accordingly, respectfully submit the following written comments on the XLink 1.1 Last Call Working Draft (<http://www.w3.org/TR/2005/WD-xlink11-20050707/>).

XII is a global consortium of over 350 of the world's leading technology, accounting, financial services and regulatory organizations devoted to developing and promoting the adoption of the eXtensible Business Reporting Language ("XBRL") as a global standard.

XBRL is a royalty-free, open specification. It is designed to benefit everyone involved in the preparation or collection of business information by utilizing a platform independent, standards-based method with which users can prepare, publish in a variety of formats, exchange and analyze business reports and the information they contain. It can be used to express a wide range of reports and disclosures for both internal and external reporting purposes. Business reporting includes, but is not limited to, financial statements, financial information, non-financial information, general ledger transactions and regulatory filings such as annual and quarterly accounting, tax and industry reports.

The members of the XBRL consortium recognize the importance of working with interoperable XML (Extensible Markup Language) standards, as do many of the groups which intend to use the XBRL standard if it fits their requirements. Since XLink is a critical component of the XBRL Specification it is of particular interest to us.

Members of the XBRL Specification Working Group have reviewed the effect on XBRL of the changes from the 1.0 specification as well as the requirements (<http://www.w3.org/TR/xlink10-ext/>) that led to the creation of this draft. The following is a summary of their comments:

1) Use of IRI rather than URI

By referencing the IRI spec, XLink 1.1 indirectly references the new URI spec RFC 3986 rather than RFC 2396. In a couple of areas RFC 3986 isn't strictly backwards compatible with 2396; some things that would have been valid under 2396 won't be under 3986 and vice-versa. It seems likely that XML Schema 1.1 will be doing the

same thing here. For common usage this should have almost no impact, since the areas of change are all edge cases, but for the purposes of strict conformance it will mean that implementers will need to have updated URI parsers to be strictly correct (e.g. not the one that ships with current versions of Java). By the time this becomes a RECOMMENDATION it seems likely that the tools support will be reasonably good anyway.

Otherwise the use of IRIs rather than URIs shouldn't actually have any impact. This is a formality rather than a substantive change, because the escaping routine previously defined in XLINK 1.0 was essentially the same as the escaping routine now used to translate an IRI to a URI. As a result, all conformant implementations of XLINK 1.0 (and Schema 1.0 for that matter) should already be able to process IRIs that appear in XML documents (which was, of course, the forward-thinking point of including the escaping routine in the original spec in the first place).

## 2) Schema

We understand that a member of the XBRL Specification WG, Dr. Walter Hamscher, has commented separately on the schema proposed in Appendix C. We are pleased to offer the schemas that XBRL has been using successfully for a number of years as input. These schemas are available for download from <http://www.xbrl.org/2003/xlink-2003-12-31.xsd> and <http://www.xbrl.org/2003/xl-2003-12-31.xsd>.

We also note a typographical error in the <documentation> element for the complexType declaration for "simple" which should probably read "Intended for use as the type of user-declared elements to make them simple links." (rather than "...extended links.")

## 3) General

While not official commentary from XBRL International we would remind the W3C XML Core WG of the posting made by another of our WG members, David van Kannon, at <http://norman.walsh.name/2005/01/31/xlink> on 2005-02-09 which we feel will provide useful input to further development of the XLink and related specifications.

### **Liaison with W3C XML Core WG:**

The XBRL Specification WG is eager to maintain a liaison with the W3C XML Core WG to ensure requirements are mutually understood and met in future development work. If the W3C XML Core WG wishes we would be pleased to provide additional commentary on the points mentioned above as well as on any other areas that arise. We would be pleased to conduct joint meetings with members of the W3C XML Core WG to do so if it were felt appropriate.

Sincerely,

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Chair

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