# SVS - Superintendencia de Valores y Seguros de chile

# General purpose financial reporting for profit-oriented entities according to international financial reporting standards of 2008 and chilean laws

# Taxonomy summary

**Summary Information**

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| **Terms of Use** | **By downloading the SVS CL-CI taxonomy and/or its supporting documentation you agree to abide by the SVS's** [**Terms of Use**](http://www.svs.cl/sitio/mercados/ifrs_xbrl/terminos_de_uso.pdf) **and** [**XBRL IP Policy**](http://xbrl.org/Legal2/XBRL-IP-Policy-2007-02-20.pdf)**.** |

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| **Name:** | **Superintendencia de Valores y Seguros de Chile (SVS), General Purpose Financial Reporting for Profit-Oriented Entities according to International Financial Reporting Standards of 2008 and Chilean Laws.** |
| **Description:** | **This Taxonomy is intended to allow Profit-Oriented entities to prepare XBRL-based interim and annual financial statements according to IFRS. This includes, but is not limited to, consolidated publicly listed entities, parent entity financial statements, and non-consolidated entities.**  |
| **Purpose and scope:** | **The primary purpose of this taxonomy is the submission of instance documents to the Superintendencia de Valores y Seguros de Chile (SVS). XBRL filing according to this taxonomy will be mandatory in January 2009.****The secondary purpose is to serve as the base taxonomy to facilitate de development of taxonomy extensions for other institutions in Chile or any other country.** |
| **Owners:** | **Superintendencia de Valores y Seguros de Chile (SVS)** |
| **Contact Information:** | **ASepulveda at svs.cl** |
| **Status:** | **Final.** |
| **Release type:** | **This taxonomy has been sent for "Acknowledged" under the XBRL International Taxonomy Recognition Process (2008-12-05).** |
| **Date issued:** | **2008-10-31** |
| **XBRL version:** | **XBRL Specification 2.1 dated 2003-12-31 (Recommendation)** |
| **Issued by:** | **Superintendencia de Valores y Seguros de Chile (SVS)** |
| **Acknowledgments:** | **Ana Cristina Sepúlveda Palavecinos SVS (DGP Department)****Héctor Guillermo Cárcamo Bonta SVS (DGP Department)****Christian Baer Flores SVS (DGP Department)****Pablo Carrion SVS (DCFV Department)****Isabel Vergara SVS (DCFV Department)****Fernando Domange SVS (DCFV Department)****Mauricio Vera SVS (DCFV Department)****Claudia Ortiz SVS (DCFV Department)****Rodrigo Valencia SVS (DCFV Department)****Sonia Belmar Daza SVS (IT Department)****Ignacio Hernández-Ros Kirkpatrick Reporting Standard S.L.****Mateusz Hojda BR-AG****Bartosz Ochocki BR-AG****Michal Piechocki BR-AG** |
| **Namespace**[[1]](#footnote-2)**:** | [**http://www.svs.cl/cl/fr/ci/2008-10-31/**](http://www.svs.cl/cl/fr/ci/2008-10-31/) |
| **Suggested prefix:** | **cl-ci** |
| **Relation to Other XBRL DTS's:** | **This taxonomy is an extension of IFRS Taxonomy 2006.**[**http://xbrl.iasb.org/int/fr/ifrs/gp/2006-08-15/**](http://xbrl.iasb.org/int/fr/ifrs/gp/2006-08-15/) |
| **Incompatible taxonomies:** | **None** |
| **Taxonomy Overview Diagram:** | **To see the overview diagram of the taxonomy file architecture** [**Click Here.**](http://www.svs.cl/sitio/mercados/ifrs_xbrl/arquitectura_taxonomia.pdf) |
| **Physical Location of DTS Package:** |

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| **All files for local use:**  |
| All files |
|   | [ZIP file containing all official taxonomy files (svs-cl-ci-2008-10-31.zip)](http://www.svs.cl/sitio/mercados/ifrs_xbrl/svs-cl-ci-2008-10-31.zip) |
| Basic Schema (The DTS includes concept definitions, labels and reference linkbases) |
|  | <http://www.svs.cl/cl/fr/ci/2008-10-31/cl-ci_cor_2008-10-31.xsd> |
| Usable entry points |
| List of independent entry points defined. Each one of the entry points incorporates concepts, labels, reference, presentation and calculation linkbases.XBRL Reports created by the industry will select the required entry points from this list according to the report content. |
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| **Description** | **Entry Point** |
| **IAS1 Consolidated statement of financial position, current/noncurrent classification** | cl-ci\_ias-1\_2007-09/cl-ci\_ias-1\_2007-09\_role-210000.xsd |
| **IAS1 Consolidated statement of financial position, order of liquidity** | cl-ci\_ias-1\_2007-09/cl-ci\_ias-1\_2007-09\_role-220000.xsd |
| **IAS1 Consolidated income statement, by function of expense** | cl-ci\_ias-1\_2007-09/cl-ci\_ias-1\_2007-09\_role-310000.xsd |
| **IAS1 Consolidated income statement, by nature of expense** | cl-ci\_ias-1\_2007-09/cl-ci\_ias-1\_2007-09\_role-320000.xsd |
| **IAS1 Consolidated statement of changes in equity [by classes]** | cl-ci\_ias-1\_2007-09/cl-ci\_ias-1\_2007-09\_role-610000.xsd |
| **IAS7 Consolidated statement of cash flows, direct method** | cl-ci\_ias-7\_2006-11-01/cl-ci\_ias-7\_2006-11-01\_role-510000.xsd |
| **IAS7 Consolidated statement of cash flows, indirect method** | cl-ci\_ias-7\_2006-11-01/cl-ci\_ias-7\_2006-11-01\_role-520000.xsd |
| **IAS1 Notes - Corporate information and statement of IFRS compliance** | cl-ci\_ias-1\_2007-09/cl-ci\_ias-1\_2007-09\_role-810000.xsd |
| **IAS2 Notes - Inventories** | cl-ci\_ias-2\_2006-11-01/cl-ci\_ias-2\_2006-11-01.xsd |
| **IAS7 Cash and Cash Equivalents** | cl-ci\_ias-7\_2006-11-01/cl-ci\_ias-7\_2006-11-01.xsd |
| **IAS8 Notes – Accounting policies, change in accounting estimates and errors** | cl-ci\_ias-8\_2003-12-01/cl-ci\_ias-8\_2003-12-01.xsd |
| **IAS10 Notes - Events after reporting period** | cl-ci\_ias-10\_2004-03-01/cl-ci\_ias-10\_2004-03-01.xsd |
| **IAS11 Notes – Construction contracts** | cl-ci\_ias-11\_1999-05-01/cl-ci\_ias-11\_1999-05-01.xsd |
| **IAS12 Notes - Income taxes** | cl-ci\_ias-12\_2004-03-01/cl-ci\_ias-12\_2004-03-01.xsd |
| **IAS16 Notes - Property, plant and equipment** | cl-ci\_ias-16\_2004-12-09/cl-ci\_ias-16\_2004-12-09.xsd |
| **IAS17 Notes – Leases** | cl-ci\_ias-17\_2005-08-18/cl-ci\_ias-17\_2005-08-18.xsd |
| **IAS18 Notes - Revenue** | cl-ci\_ias-18\_2004-03-31/cl-ci\_ias-18\_2004-03-31.xsd |
| **IAS19 Notes - Employee benefits**  | cl-ci\_ias-19\_2004-03-31/cl-ci\_ias-19\_2004-03-31.xsd |
| **IAS20 Notes – Accounting for government grants and disclosure of government assistance** | cl-ci\_ias-20\_2004-03-31/cl-ci\_ias-20\_2004-03-31.xsd |
| **IAS21 Notes – The effects of changes in foreign exchange rates** | cl-ci\_ias-21\_2005-12-15/cl-ci\_ias-21\_2005-12-15.xsd |
| **IAS23 Notes - Borrowing costs** | cl-ci\_ias-23\_2007-03-29/cl-ci\_ias-23\_2007-03-29.xsd |
| **IAS24 Notes - Related party** | cl-ci\_ias-24\_2004-12-16/cl-ci\_ias-24\_2004-12-16.xsd |
| **IAS27 Notes – Consolidated and separate financial statements** | cl-ci\_ias-27\_2004-12-31/cl-ci\_ias-27\_2004-03-31.xsd |
| **IAS28 Notes - Investments in associates** | cl-ci\_ias-28\_2004-03-31/cl-ci\_ias-28\_2004-03-31.xsd |
| **IAS29 Notes – Financial reporting in hyperinflationary economies** | cl-ci\_ias-29\_2004-03-31/cl-ci\_ias-29\_2004-03-31.xsd |
| **IAS31 Notes - Interests in joint ventures** | cl-ci\_ias-31\_2004-03-31/cl-ci\_ias-31\_2004-03-31.xsd |
| **IAS33 Notes - Earnings per share** | cl-ci\_ias-33\_2005-08-18/cl-ci\_ias-33\_2005-08-18.xsd |
| **IAS36 Notes - Impairment of assets** | cl-ci\_ias-36\_2004-03-31/cl-ci\_ias-36\_2004-03-31.xsd |
| **IAS37 Notes – Provisions, contingent liabilities and contingent assets** | cl-ci\_ias-37\_2005-08-01/cl-ci\_ias-37\_2005-08-01.xsd |
| **IAS38 Notes - Intangible assets** | cl-ci\_ias-38\_2004-12-01/cl-ci\_ias-38\_2004-12-01.xsd |
| **IAS40 Notes - Investment property** | cl-ci\_ias-40\_2004-03-01/cl-ci\_ias-40\_2004-03-01.xsd |
| **IAS41 Notes - Agriculture** | cl-ci\_ias-41\_2004-03-01/cl-ci\_ias-41\_2004-03-01.xsd |
| **IFRS1 Notes - First time adoption of IFRS** | cl-ci\_ifrs-1\_2006-11-01/cl-ci\_ifrs-1\_2006-11-01.xsd |
| **IFRS2 Notes - Share-based payment**  | cl-ci\_ifrs-2\_2004-02-01/cl-ci\_ifrs-2\_2004-02-01.xsd |
| **IFRS3 Notes – Business Combinations** | cl-ci\_ifrs-3\_2004-03-01/cl-ci\_ifrs-3\_2004-03-01.xsd |
| **IFRS4 Notes - Insurance contracts** | cl-ci\_ifrs-4\_2005-12-15/cl-ci\_ifrs-4\_2005-12-15.xsd |
| **IFRS5 Notes - Non-current assets held for sale and discontinued operations** | cl-ci\_ifrs-5\_2004-03-31/cl-ci\_ifrs-5\_2004-03-31.xsd |
| **IFRS6 Notes - Exploration for and evaluation of mineral resources** | cl-ci\_ifrs-6\_2005-06-30/cl-ci\_ifrs-6\_2005-06-30.xsd |
| **IFRS7 Notes - Financial instruments** | cl-ci\_ifrs-7\_2005-08-01/cl-ci\_ifrs-7\_2005-08-01.xsd |
| **IFRS8 Notes – Operating segments** | cl-ci\_ifrs-8\_2006-11-30/cl-ci\_ifrs-8\_2006-11-30.xsd |
| **SIC29 Disclosure – Service Concession Arrangements** | cl-ci\_sic-29\_2006-11-30/cl-ci\_sic-29\_2006-11-30.xsd |
| **IFRIC5 Notes – Rights to interests arising from decommissioning, restoration and environmental rehabilitation funds** | cl-ci\_ifric-5\_2004-12-16/cl-ci\_ifric-5\_2004-12-16.xsd |
| **CL CIRC 1901 environmental notes** | cl-ci\_circ-1901\_2008-10-30/cl-ci\_circ-1901\_2008-10-30\_role-999030.xsd |
| **CL CIRC 1901 other notes** | cl-ci\_circ-1901\_2008-10-30/cl-ci\_circ-1901\_2008-10-30\_role-999050.xsd |

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| **Errors and Clarifications:** | **There are no errors at this time.** |
| **Extras:** | **To view additional documents, enhancements, links etc.** [**Click Here.**](http://www.svs.cl/sitio/mercados/ifrs_xbrl.php) |

1. All concepts that belong to this Taxonomy have been created in this namespace. Other schemas in the DTS may have different namespaces but no XBRL concept definitions. [↑](#footnote-ref-2)