XBRL Taxonomy Recognition Process

Approved Version of 2007-10-17

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Abstract

This document describes the process followed by XBRL International for formal recognition of a taxonomy. Formal recognition leads to the public listing of a taxonomy on the XBRL web site.

The process establishes two levels of recognition:

> ***Acknowledged*** – An "Acknowledged" taxonomy is recognised as being in compliance with the XBRL Specification.

> ***Approved*** – An "Approved" taxonomy is recognised as complying with the published guidelines for similar taxonomies, for example that a reporting taxonomy is formed and behaves like other reporting taxonomies, and that it conforms with the XBRL Specification.

A recognised taxonomy must meet certain standards of documentation and hosting as detailed in this process document.

A taxonomy is either a schema that imports and uses definitions from namespace http://www.xbrl.org/2003/instance, or a linkbase that imports and uses elements from namespace http://www.xbrl.org/2003/linkbase, any combination thereof, and the DTS of such files, net of any taxonomies (sets of files) already approved or acknowledged.

The TRTF is responsible to the XBRL International Steering Committee (ISC) through the XBRL International Standards Board (XSB), exercising the powers delegated to it by the ISC for operating the taxonomy recognition process in respect of a particular taxonomy. It pertains only to taxonomies recognised by XBRL International, and not to jurisdictions of XBRL International. Such jurisdictions may have their own recognition processes which may or may not be modelled on these, at their discretion. Recognition by any such jurisdiction does not imply recognition by XBRL International. (See section 2 below)

The process applies to any taxonomy submitted to XBRL International after the date of publication of this document and which is subsequently listed on the XBRL International website. Taxonomies that were recognised under previous versions of this process retain the recognition status previously accorded to them under that version of the process.

Status

This document is an Approved Version that incorporates revisions pursuant to comments received from members of XBRL International. It was accepted by the XBRL International Standards Board (XSB) on 2007-11-14 as an approved process of the consortium. This means that it represents official XBRL International policy. Circulation of this Approved Version is unrestricted. Recipients are invited to submit comments to the editors, and to submit notification of any relevant patent rights of which they are aware and to provide supporting documentation.

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1. Goals

The goals of the process of recognition and the publication of a taxonomy on the XBRL web site are:

1. **Support of Taxonomy Development:** Encourage the creation of taxonomies by establishing an efficient process for recognition and dissemination.

2. **Quality of Taxonomy Development:** Establish and promote standards of good practice in taxonomy development. Encourage and recognise the production of quality taxonomies.

3. **Clarity:** Provide a recognition process which is easily understood.

4. **Access:** Provide an efficient means of informing members and the public about the availability and status of XBRL taxonomies. Provide easy access to recognised taxonomies.

5. **Practicality:** Demand only those resources which it is practical for XBRL members, jurisdictions and working groups to provide.

2. Levels of Taxonomy Recognition

There are two formal levels of Taxonomy recognition under this process, **Acknowledged** and **Approved**.

These levels of recognition apply to any taxonomy that is available for public release. The TRTF may, at its discretion, but is not obliged to, recognise privately held taxonomies. It is expected that it will do so only in unusual circumstances.

This recognition process does not apply to any stage of development of a taxonomy prior to its submission to XBRL International for consideration as Acknowledged or Approved. It is separate from any process prescribed by an XBRL jurisdiction for its own internal purposes of taxonomy recognition. An XBRL jurisdiction MAY incorporate any parts of the taxonomy recognition process prescribed in this document into its own process.

For conciseness, in the rest of this document, whenever the term "XBRL Specification" is used it shall be taken to mean "XBRL Specification or any modular extension to the XBRL Specification (depending on the nature of the taxonomy), with errata corrections as appropriate"

A taxonomy constructed according to the most recent RECOMMENDED version of the XBRL Specification at the time recognition is applied for MAY be granted an Acknowledged or Approved status.

A taxonomy constructed in accordance with any previous RECOMMENDED version of the XBRL Specification MAY be granted Acknowledged status only.

Upon request, the TRTF SHALL make known the earliest RECOMMENDED version of the XBRL Specification for which it is prepared to provide Acknowledged status.

A taxonomy which gains Acknowledged or Approved status will be publicly listed on the XBRL International web site. The site will make clear the meaning of these levels of recognition and the status of each taxonomy.

Any taxonomy that includes files in its DTS that are not owned by the submitter (e.g. extension taxonomies) are eligible to receive only the lowest level of recognition that has already been granted to taxonomies constituting or containing the included files (or which is contemporaneously being sought for said files).

3. Acknowledged Taxonomies

The primary purpose of the Acknowledged level of recognition is to ensure awareness, efficient dissemination of valid XBRL taxonomies and minimise redundancy of taxonomies developed for the same target audience.

An Acknowledged taxonomy MAY be either a draft, on which feedback is being actively sought, or a final taxonomy which the owners see as complete. The web site SHALL identify whether a taxonomy is a draft or final version. It SHALL also identify the version of the XBRL Specification on which the taxonomy is based.

It is likely that the TRTF will decline to recognise any taxonomy that it believes does not contribute to the goals of the recognition process and of XBRL International (e.g. trivial taxonomies, those related to illegal activities etc.)

3.1. Criteria for grant of Acknowledged status

When establishing a taxonomy's eligibility for Acknowledged status a reviewer MUST determine that it meets the following criteria.

a. **Technical Validity**: The taxonomy MUST comply with the appropriate version of the XBRL Specification for which the taxonomy is written. This requires testing by a defined set of validation tools. The set of tools and validity tests which will be used by the TRTF will be published on the XBRL International website.

b. **Documentation:** The taxonomy MUST have at least a minimum set of documentation which identifies key facts about the taxonomy and includes certain statements on copyright and other legal issues.

The requirements for this documentation are described in detail in Section 5: Documentation. Templates and standard statements for inclusion in Documentation are provided in Appendix A - Documentation Details.

3.2. Process of granting Acknowledged status

A taxonomy intended for Acknowledged status MUST be e-mailed directly to the TRTF at TRTF@xbrl.org, who SHALL promptly acknowledge receipt of the submission. The TRTF is responsible for ensuring that a taxonomy meets the criteria set. Once it is satisfied on these points, the TRTF MUST confirm Acknowledged status.

The detailed steps involved in the process of granting Acknowledged status process are set out in Appendix C - Workflow.

If the TRTF declines an application for Acknowledged status, it MUST state reasons for doing so. The taxonomy owners MAY appeal against the decision to the XSB.

If the owners of a taxonomy do not receive a response indicating that the application has been accepted or declined from the TRTF within 30 days of an application for Acknowledged status, they MAY appeal to the XSB for a decision. The TRTF expects to respond to all applications for Acknowledged status in less than 30 days. Non receipt of any response at all within this time period shall be construed as the application having been declined. It is not the policy of the TRTF to be non-responsive, however.

The TRTF SHALL decide from time-to-time on which versions of the XBRL Specification the official list of taxonomies with Acknowledged status should be based. It MAY, at its discretion, suspend the Acknowledged status of taxonomies based on old, superseded criteria (including old versions of the XBRL Specification for which Acknowledged status is no longer granted) and remove references to them from the XBRL International web site, after a notice period to owners of at least 90 days. Any such taxonomy that is hosted on the XBRL International web site MUST continue to be archived on the site on its URLs.

4. Approved Taxonomies

The primary purpose of the Approved level of recognition is to encourage high standards in taxonomy development and to support the dissemination of high quality taxonomies and minimise redundancy of taxonomies developed for the same target audience. It is likely that the TRTF will decline to recognise any taxonomy that it believes does not contribute to the goals of the recognition process and of XBRL International (e.g. trivial taxonomies, those related to illegal activities etc.)

Each taxonomy MUST be tested against a particular, dated, set of criteria. These criteria MAY be revised from time-to-time at the discretion of the TRTF, in the light of XBRL progress and developing standards. The web site MUST make clear on which dated set of criteria a taxonomy is approved.

A taxonomy with Approved status MUST be in its final, not draft, form, and it MUST previously have been granted Acknowledged status.

4.1. Criteria for grant of Approved status

When establishing a taxonomy's eligibility for Approved status a reviewer MUST determine that it meets the following criteria.

a. ***Official Guidelines:*** The taxonomy MUST be in compliance with all the 'MUST' requirements in official XBRL guidelines which are in force for that type of taxonomy at the time that Approved status is sought. For a financial reporting taxonomy, the guidelines document concerned is the most recent edition of Financial Reporting Taxonomies Architecture (FRTA). If no RECOMMENDED guidelines are in effect for a taxonomy type, then the most recent CANDIDATE RECOMMENDATION or PROPOSED RECOMMENDATION guidelines will apply. If the submitter believes it is necessary to deviate from these guidelines it MUST include an explanation with its submission. The TRTF shall have discretion as to whether it accepts such deviation or not. Where no official guidelines exist, the TRTF MUST

take steps to satisfy itself that the taxonomy has been constructed according to satisfactory design principles.

b. **Quality Assurance and Testing:** The taxonomy MUST be used to create a number of instance documents which in the opinion of the TRTF sufficiently reflect the type and range of data for which the taxonomy will typically be used. The instances MUST accurately represent the data they are intended to describe, as determined by subjective evaluation performed by the TRTF.

c. **Open Review:** The taxonomy MUST have been through open review (i.e. must have been published for such review without limiting those to whom it is published) by users or prospective users after receiving Acknowledged status. This review period MUST be for a minimum of 30 days. Depending on the complexity and scope of the taxonomy, the TRTF may request that such review be for a longer period. It is therefore suggested that continuing dialogue take place between the submitter and the TRTF on this matter during the preparation of the submission to ensure a satisfactory result. All comments received MUST be evaluated, cleared, resolved or rejected through a documented process. The taxonomy MUST be adjudged by its owners to be complete and to have finished the working draft stage. A report describing the review process and the handling of all comments MUST be submitted to the TRTF as part of the application for Approved status. If significant changes are made to a taxonomy during review, it SHOULD recommence the minimum review period at the discretion of the TRTF.

d. **Documentation:** The taxonomy MUST have documentation which:

-   Meets any standards of documentation set out in the official XBRL guidelines for that type of taxonomy, AND

-   Identifies key facts about the taxonomy and includes the statements on copyright and other legal issues described in section 5.2.

The requirements for this documentation are described in detail in Section 5: Documentation. Templates and standard statements for inclusion in Documentation are provided in Appendix A - Documentation Details.

4.2. Process of granting Approved status

A taxonomy intended for Approved status MUST be e-mailed directly to the TRTF at TRTF@xbrl.org, who SHALL promptly acknowledge receipt of the submission.

The TRTF is responsible for ensuring that all testing and review of taxonomies and their accompanying documentation is completed. It SHALL advise any Jurisdictions and / or other working groups or committees within XBRL International to which the taxonomy is directly relevant of the application for Approved status. It MAY seek help from these groups in tasks involved in granting Approved status – for example, it may request assistance in reviewing different language labels.

Compliance with the XBRL guidelines which are in force for that type of taxonomy at the time that Approved status is sought will be judged at three levels: (a) the taxonomy developers' own statement that they have complied with the guidelines, (b) checks by software, in so far as these are possible, (c)

checks of particular aspects of the taxonomy by human reviewers. Compliance with other criteria on Quality Assurance and Open Review will be determined by a review of documentation provided as part of an application for Approved status. This documentation will have to be produced as part of the process of testing and review, so it does not impose a significant additional burden on taxonomy owners.

The steps involved in the process to grant Approved status are set out in Appendix C - Workflow. The tests by software and the nature of checks by reviewers will be prescribed by the TRTF in specific documents for each type of taxonomy. These will be published on the XBRL International website, as explained in Appendix C - Workflow.

Once it is satisfied that the relevant criteria are met, the TRTF MUST request the ISC, via the XSB, to grant the taxonomy Approved status at the earliest possible opportunity.

If the TRTF declines an application for Approved status, it MUST state reasons for doing so. The taxonomy owners MAY appeal against the decision to the ISC.

If the owners of a taxonomy do not receive a response indicating that the application has been accepted or declined from the TRTF within 120 days of an application for Approved status, they MAY appeal to the ISC for a decision. The TRTF expects to respond to all applications for Approved status in less than 120 days. Non receipt of any response at all within this time period shall be construed as the application having been declined. It is not the policy of the TRTF to be non-responsive, however.

The TRTF MAY, at its discretion, suspend the Approved status of a taxonomy if it is based on old, superseded criteria (including superseded versions of the XBRL Specification or superseded official XBRL guidelines for that taxonomy type) and remove references to the taxonomy from the XBRL International web site, after a notice period to owners of at least 90 days. Any such taxonomy that is hosted on the XBRL International web site MUST continue to be archived on the site on its URLs.

5. Documentation

Any taxonomy submitted for recognition MUST have accompanying documentation which meets the minimum standards set out in this section. The documentation accompanying a taxonomy submitted for Approved status MUST ALSO meet any requirements set out in the official guidelines for that type of taxonomy.

Documentation MUST include a summary document in English, the standard language of XBRL International. All other documentation MAY be in languages determined by the taxonomy owners.

The information requirements in this section are a minimum for recognition - not a recommendation on the desirable level of documentation. In general, taxonomy users will benefit from additional explanatory documentation, including printouts of elements and sample instance documents.

5.1. Summary Document and Taxonomy Information

A summary document for the taxonomy MUST at least state:

- Official name of the taxonomy.

- Purpose and scope of the taxonomy.

- Owners of the taxonomy.

- Date of issue.

- Status of the taxonomy (valid values are draft or final).

- The version of the specification on which the taxonomy is based.

- The recognition level sought from XBRL International (valid values are XII Approved or XII Acknowledged).

- Contact details for further information on the taxonomy.

- Namespace(s)

- Suggested Namespace Prefix(es)

- URLs of the location of the taxonomy files.

- Description of references to other taxonomies, if any.

A sample template showing a layout of this summary information is included in Appendix A - Documentation Details. Taxonomy owners SHOULD NOT include the URLs of taxonomy files in other taxonomy documentation; instead they should cross-reference to the summary document.

5.2. Statements on Intellectual Property Status

The summary document MUST also contain statements that are agreed by their owners and which govern various aspects of the use of taxonomies.

a. **Royalty-free use:** A statement that the taxonomy is provided for use without licence fees or similar restrictions, in accordance with the Intellectual Property policy of XBRL International.

b. **Copyright:** A statement that XBRL International accepts no responsibility for ensuring that the taxonomy does not infringe on the copyrights of others and that it does not accept any liability for any infringement.

c. **Liability:** A statement that the taxonomy is provided without warranty and that neither the owners nor XBRL International accept any liability for any damages to any third party which arise in any way from its use.

Each individual file comprising a taxonomy must contain at a minimum an indication of the copyright owner, and either: (1) a URL where a the ownership and use of the taxonomy is stated, or (2) the full text of such statement. This applies to all files owned by the submitter. This recognises that the submitter might be submitting a taxonomy that is an extension of one or more taxonomies that already have (or are contemporaneously applying for) the same level of recognition.

6. Taxonomy Naming and Availability on the Internet

The authoritative version of any taxonomy recognised by XBRL MUST be publicly available on the Internet. The owners MAY choose to have a taxonomy hosted either by XBRL International or an alternative site. A recognised taxonomy will be listed on

the XBRL International site, as already described in this document, with an appropriate link to its summary document, which will in turn provide the URLs of its taxonomy files.

All taxonomies hosted by XBRL International MUST follow the XBRL International namespace and file naming convention. This is set out in Appendix B - Taxonomy Naming Rules.

A taxonomy hosted by XBRL International MUST ALSO follow any requirements for the structure or format of documentation which may be set for the XBRL International website. These will be published on the website. A taxonomy hosted elsewhere SHOULD follow these requirements.

In linking to a taxonomy hosted on an alternative site, XBRL International will use the following path naming convention:

```
{taxonomyURI}/{taxonomyDocumentFileName)
```

Additional rules apply to a taxonomy which is hosted on a site other than the XBRL International website:

6.1. Linking to a recognised taxonomy not hosted by XBRL International

If the owners choose to have a taxonomy hosted elsewhere, the owners MUST permit a link on the XBRL International website to point to the location of the taxonomy. The owners MUST provide the XBRL International webmaster with 30 days notice of any changes necessary to this link. If the taxonomy is no longer available at this link and the required notice has not been given, the recognised status of the taxonomy SHALL be suspended until either a correct new address has been supplied to the XBRL International webmaster or the taxonomy is again available at the link concerned.

6.2. Ongoing verification of an externally hosted, recognised taxonomy

XBRL International will keep a definitive copy of all taxonomies that it recognises. It will make such a copy available to the public upon demand, as far as is practical. If, at any time, the version that the taxonomy owners have elected to host externally from the XBRL International web site differs from the definitive copy kept by XBRL International, the recognised status of the taxonomy SHALL *de facto* be suspended, regardless of whether XBRL International is aware of the difference. Upon XBRL International becoming aware of any such difference, it SHALL inform the taxonomy owners of the discrepancy as soon as practical and suspend the listing of the taxonomy on the XBRL International website. Once the taxonomy owners have satisfied the TRTF that the situation has been rectified, then the recognition status SHALL be reinstated and the XBRL International website updated accordingly as soon as practical thereafter.

7. Other Process Details

7.1. Submission of taxonomies by non-members of XBRL

Taxonomies owned by non-XBRL members MAY be submitted for Acknowledged status and Approved status.

7.2. Payment of fees for recognition

The ISC MAY establish and publish a scale of fees for determining eligibility for and granting Acknowledged and Approved status of taxonomies. It MAY amend these from time-to-time. Fees for the process levied on non-members MAY differ from any fees levied on members.

7.3. Process for recognition of periodic updates to recognized taxonomies

Taxonomy owners may wish to issue periodic updates to recognized taxonomies. The nature of taxonomy updates will vary and may range from minor corrections of content, for example updating reference links or editing documentation labels, to more substantive changes to content or structure.

Where a submission represents an update to an already recognized taxonomy, the recognition process will consider the volume and nature of updates that have been made. Where changes are minor, isolated or part of a structured maintenance plan, reviews may be focused on the changes made. In such cases the resubmission and testing of the full taxonomy may not be required.

As best practices for the structured maintenance and periodic update of taxonomies are adopted this process document will be updated to more formally address the process for recognition of periodic updates to recognized taxonomies.

Diagrammatic Overview of Process

Note that in this diagram the terms "Acknowledgement" and "Approval" are shorthand for "grant of Acknowledged status" and "grant of Approved status" respectively.

```
                    ┌─────────────────┐
                    │  Request to TRTF │
                    │       for        │
                    │ Acknowledgement  │
                    └────────┬─────────┘
                             │
                             ▼
┌──────────────┐    no    ◇─────────◇    yes   ┌──────────────────┐
│ Refer back   │◄─────────│ Taxonomy │─────────►│       TRTF       │
│ to owners    │          │validation│          │ Acknowledgement  │
└──────────────┘          ◇─────────◇          └────────┬─────────┘
                                                         │
                                                         ▼
                    ┌─────────────┐          ┌──────────────────┐
                    │   Request   │◄─────────│  Public Review   │
                    │   Approval  │          └──────────────────┘
                    └──────┬──────┘
                           │
                           ▼
┌──────────────┐    no    ◇─────────◇
│ Refer back   │◄─────────│   TRTF   │
│ to owners    │          │ Approval │
└──────┬───────┘          ◇─────────◇
       │                ISC  ▲  │ yes
       │ Appeal       rejects│  ▼
       │ to ISC              │
       │               ◇──────────◇   yes   ┌──────────────────┐
       └──────────────►│ Review by │───────►│       ISC        │
                       │    XSB    │        │     Approval     │
                       ◇──────────◇        └──────────────────┘
```
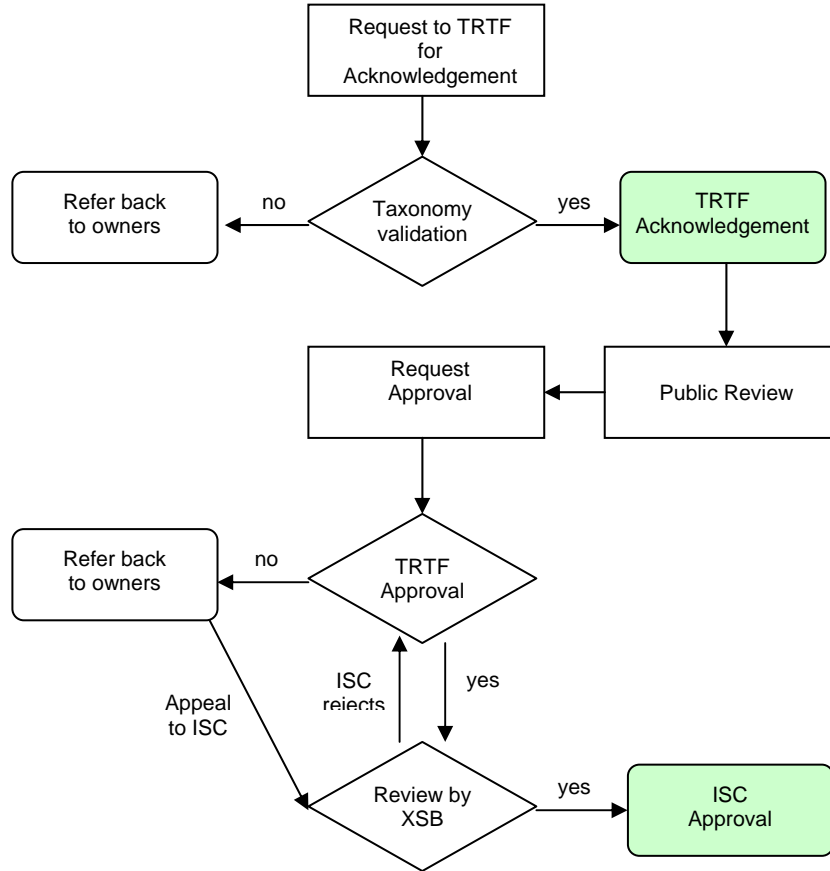
8. Acknowledgements

Initial drafts of this document were developed in a Domain WG sub-group comprising Jeff Naumann (chair), George Farkas, Campbell Pryde, Tom Taylor, Alan Teixeira, Josef Macdonald and Peter Calvert.

Later additions and amendments were proposed in particular by Marisa Chung, John Turner and Hugh Wallis.

Following initial experience with the original process, input was solicited to effect updates to the process and received from Dominik Elgg, George Farkas, Bradford Homer, Ignacio Hernández-Ros, Louis Matherne, Marc van Hilvoorde, Peter Calvert, Rob Blake, Tom Taylor, Walter Hamscher *et al.* and taken into account in the preparation of an updated version of the process.

Following on from these prior efforts and the establishment of the TRTF task force input and updates were received from Peter Calvert, Richard Day, Gianluca Garbellotto,

Walter Hamscher, Hugh Wallis, Campbell Pryde, Paul Snijders, Yossi Newman, Eric Cohen, Rene van Egmond and Ignacio Hernández-Ros

9. References

1. FRTA - *Financial Reporting Taxonomies Architecture 1.0.,* Recommendation dated 2005-04-25 with corrected errata dated 20 March 2006 (`http://www.xbrl.org/TaxonomyGuidance`).

Appendix A - Documentation Details

A sample template showing the layout of taxonomy summary information is shown below. The format is purely for illustration. Other examples from recognised taxonomies can be seen on the XBRL International website or on websites to which it links. Additional information, for example printouts of elements, is also desirable, as explained in Section 5: Documentation.

Name of Taxonomy

Purpose and Scope	Brief description of taxonomy: e.g. "Represents UK Generally Accepted Accounting Principles (GAAP) as of 31 December 2005."
Owner(s)	e.g. XBRL UK Limited
Date	ccyy-mm-dd (ISO 8601 format) e.g. 2005-12-31
Status	Public Working Draft *or* Final
Recognition Level	XBRL International "Acknowledged" *or* "Approved"
Specification version	e.g. XBRL Specification Version 2.1, dated 2003-12-31 with errata corrections to 2005-04-25
References to other XBRL Modules	e.g. Link Role Registry entries, Dimensions, Functions, Formulas.
Contact	E-mail contact is mandatory; phone optional
Comments	Example of additional optional information: e.g. "This is a draft for initial implementation trials."
Namespace	e.g. http://www.xbrl.org/etc.
Namespace prefix	According to Naming Requirements in Appendix B
Physical location of taxonomy files	e.g. http://www.xbrl.org/.......xsd (Schema) http://www.xbrl.org/.............-labels.xml (Label linkbase) Etc. for other files
Summary document	e.g. http://www.xbrl.org/.....doc **URL of this document. The XBRL International website entry for the taxonomy will point to this URL.**
References to other taxonomies	e.g. "None." *or* names and URLs of taxonomies concerned.
Legal statements	Statements indicating royalty free use, warranties, disclaimer of liability etc.

The www.xbrl.org hyperlinks assume the taxonomy is hosted on the XBRL International website.

Red represents alternative text. Green text is just for example.

Appendix B - Taxonomy Naming Rules

As stated in Section 6, a taxonomy hosted by XBRL International MUST follow the XBRL International namespace and file naming convention. The convention is set out below. A taxonomy hosted elsewhere SHOULD follow these rules. An Approved taxonomy MUST also follow any additional rules imposed by official guidelines for that type of taxonomy. Where the submitter believes it is necessary to deviate from these rules it MUST include an explanation with its submission. The TRTF shall have discretion as to whether it accepts such deviation or not.

1. **Taxonomy owners MUST use a targetNamespace (or namespaces) that is (are) an XBRL International style URI for the final version of their taxonomy.**

    The target namespace(s) MUST be an absolute URI representing a hierarchy having at least these levels:

    - Jurisdiction;
    - Reporting type;
    - Accounting type (if appropriate);
    - Industry (if appropriate);
    - Version date.

    This may either be a URN or a *generic URI*; generic URI syntax describes a URI as:

        <scheme>://<authority><path>?<query>

    Because all components except scheme may be absent from a particular URI, in BNF this becomes:

        scheme '://' {authority}? {path}? {'?' query}?

    The restrictions imposed by this rule when the target namespace is a generic URI are as follows:

    The scheme MAY be any widely recognised generic URI scheme such as http, https or ftp.

    There MUST be an authority component. The authority MUST be server-based. URI syntax describes a server-based authority as:

        <userinfo>@<host>:<port>

    Or in BNF,

        {userinfo '@'}? host {':' port}?

    The host MUST be a domain name controlled by the authority issuing the taxonomy; the userinfo and port parts are optional.

    Examples of authorities and controlled names are:

Name	Authority
www.xbrl.org	XBRL International
xbrl.iasb.org	IASC Foundation

    The path MUST be present and MUST follow this pattern:

        /jurisdiction/reportingType/accountingType/industry/{qualifier/}*versionDate

In BNF:

```
'/' jurisdiction '/' reportingType '/'accountingType '/' industry '/'
{qualifier '/'}* versionDate
```

The components are defined as follows.

Component	Definition	Non-normative Examples
jurisdiction	Indicates the jurisdiction abbreviation. Jurisdictions SHOULD use the ISO 3166 country code of the jurisdiction where possible.	• `int` – International • `us` – United States • `de` – Germany
reportingType	The report type.	• `br` – Business Reporting • `fr` – Financial Reporting
accountingType	The type of accounting.	• `ifrs` – International Financial Reporting Standards • `gaap` – Generally Accepted Accounting Principles • `tax` – Tax based reporting
industry	The industry scope of the taxonomy.	• `ci` – Commercial and Industrial entities • `basi` – Banking and Savings Institutions • `gp` – General Purpose • `nfp` – Not-for-Profits
qualifier	Any other qualifier more granular than jurisdiction, etc.	• Language codes (`en`, `fr-ca`) • Regulatory form identifier (`ffiec031`, `ct600`)
versionDate	The release date of the taxonomy in ISO8601 format (CCYY-MM-DD).	• `2004-10-19`

The "`?<query>`" part MUST NOT be present.

When the target namespace is a URN the same hierarchical components MUST be present in the same order.

2. **Each unique taxonomy schema target namespace MUST have a namespace prefix of one to twelve characters, which will be its recommended namespace prefix.**

The recommended namespace prefix SHOULD suggest the distinct scope and purpose of the concepts defined within that namespace. For example:

Example	Meaning
`int-gcd`	International Global Common Document concepts
`ifrs-gp`	IFRS General Purpose concepts
`us-gaap-ci`	US GAAP Commercial and Industrial concepts
`au-ifrs-gp`	Australian IFRS extensions
`au-gcd`	Australian Common Document concepts

The default prefix MUST be the only prefix used in any importing taxonomy schema which is compliant with these requirements.

3. **A taxonomy that supersedes an existing version of itself MUST use the date portion of its namespace URI to identify the new version.**

    The date may be the date of anticipated publication, date of the end of the comment period, or any other significant date which disambiguates the version in question from prior and subsequent versions. At this time, there is no taxonomy element to express the linkage between two versions of a taxonomy other than this naming convention.

4. **Taxonomy file names MUST use the recommended namespace prefix and identifying date in their names.**

    Taxonomy file names MUST follow the pattern:

Schema files	`{recommendedNamespacePrefix}-{date}.xsd`
Linkbase files	`{recommendedNamespacePrefix}-{date}-{linkbasetype}{-qualifier}*.xml`
Label Linkbase files	`{recommendedNamespacePrefix}-{date}-label{-language}{-qualifier}*.xml`

    If the file architecture of the taxonomy requires it, the `{recommendedNamespacePrefix}` in any of the above may be extended as appropriate with a qualifier such as `"-content"`.

    The `{-qualifier}` MUST NOT be used for any linkbase which is the "default" linkbase, as for example a presentation linkbase intended for use in presenting the taxonomy.

    Examples of filenames with qualifiers:

Filename	Meaning
`ifrs-gp-2004-06-15.xsd`	IFRS-GP schema
`us-gaap-ci-2002-10-15.xsd`	US-GAAP-CI schema
`us-gaap-ci-2002-10-15-label.xml`	US-GAAP-CI (default English) label linkbase
`us-gaap-ci-2003-12-25-label-es.xml`	US-GAAP-CI Spanish label linkbase
`gl-cor-2005-07-12.xsd` `gl-cor-content-2005-07-12.xsd`	Two files which, together, contain the schema that defines the XBRL GL COR module elements

    A linkbase MAY have an existence distinct from the other taxonomy schemas and linkbases in its DTS. For example, the Spanish labels linkbase of a US-GAAP-CI taxonomy may have an independent publication date from the schemas it refers to, and new versions of the Spanish labels may be published at any time. Such a Spanish labels linkbase MUST nevertheless have a file name following the convention described in this rule.

Appendix C - Workflow

The following are the main steps involved in the Acknowledged and Approved status granting processes. Information on the process is published on the XBRL International website at http://www.xbrl.org/TaxonomyRecognition/. Questions on the process may be directed to TRTF@xbrl.org.

C1   *Acknowledged status*

1. The specific tests for validity, which will involve confirming validity in a number of named validators, will be set out on the XBRL International website at http://www.xbrl.org/TaxonomyRecognition/. The details of the validators and other aspects of the tests MAY be updated from time-to-time.

2. Taxonomy owners MUST ensure the taxonomy meets the criteria for Acknowledged status set out in this document BEFORE submitting it to XBRL International. This means:

    - Ensuring namespaces and filenames are correctly set for the intended hosting environment.

    - Testing for validity in the required number of validators. The test reports confirming validity should be saved for submitting to XBRL International.

    - Ensuring documentation meets requirements.

3. Taxonomy owners seeking Acknowledged status MUST send a zip file containing all the taxonomy files and test reports confirming validity to TRTF@xbrl.org., If owners are submitting further information such as printouts of elements and instance documents for publication on the XBRL International website, the zip files MUST be separated as follows:

    - Zip containing taxonomy files, summary document and explanatory taxonomy documentation only.

    - Zip containing any printouts of taxonomy elements (in HTML or PDF etc).

    - Zip(s) containing instance documents.

    This separation of zip files is to enable efficient management and review.

4. If the taxonomy owners do not receive a message confirming receipt of the file within seven working days, the owners SHOULD follow up with an e-mail to info@xbrl.org.

5. The TRTF MUST review the taxonomy in accordance with the criteria set out in this document. If the TRTF refuses to grant Acknowledged status, it MUST advise the taxonomy owners, giving reasons. If the TRTF grants Acknowledged status, it MUST advise the owners. The taxonomy will then be listed on the appropriate XBRL International website pages and, if it is being hosted by XBRL International, it will be added to the appropriate XBRL International URLs. The TRTF MUST keep the ISC informed of its decisions on Acknowledged status.

6. Taxonomy owners MAY appeal to the XSB (via the e-mail address XSB@xbrl.org) against a refusal to grant Acknowledged status or over any

failure of the TRTF to respond to an application for Acknowledged within 30 days, as described in Section 3.2 above.

C2   Approved Status

1.   The specific tests for Approved status, comprising tests by software and checks by reviewers, will be prescribed by the TRTF in specific documents for each type of taxonomy. These MAY be updated from time-to-time. They will be published on the XBRL International website at http://www.xbrl.org/TaxonomyRecognition/.

2.   Taxonomy owners MUST ensure as far as practical that the taxonomy and accompanying documentation meet the criteria for Approved status set out in this document BEFORE submitting them to XBRL International.

3.   Taxonomy owners seeking Approved status MUST send zip files containing the taxonomy and other information to TRTF@xbrl.org. The zip files MUST be separated as follows:

- Zip containing taxonomy files, summary document and explanatory taxonomy documentation only.

- Zip containing any printouts of taxonomy elements (in HTML or PDF etc).

- Zip(s) containing instance documents.

- Zip containing test reports and reports on the review process.

This separation of zip files is to enable efficient management and review.

4.   If the taxonomy owners do not receive a message confirming receipt of the files within seven working days, they SHOULD follow up with an e-mail to info@xbrl.org.

5.   The TRTF MUST review the taxonomy in accordance with the criteria set out in this document. If the TRTF refuses to request the ISC (through the XSB) to grant Approved status, it MUST advise the taxonomy owners, giving reasons, and also inform the ISC. If the TRTF believes that Approved status should be granted, it MUST request the ISC (through the XSB) to do so. When the ISC decides on the grant (or otherwise) of Approved status, it MUST inform the TRTF, which MUST in turn inform the taxonomy owners. If the ISC refuses to grant Approved status, it MUST give reasons to the TRTF to pass on to the owners.

If Approved status is granted, the taxonomy will be listed on the appropriate XBRL International website pages and, if it is being hosted by XBRL International, it will be added to the appropriate XBRL International URLs.

6.   Taxonomy owners MAY appeal to the ISC against a refusal to grant Approved status or over any failure of the TRTF to respond within 120 days to an application for the grant of Approved status, as described in 4.2 above.

Revision History

Date	Editors	
2003-12-30	Calvert	Draft for discussion circulated to full DWG. This was version 0.5 of drafts produced by the DWG sub-group on Taxonomy Approval as part of its own discussions.
2004-01-22	Calvert, Macdonald	Draft for review by the DWG and prospective submission to the ISC. Incorporated amendments agreed in discussion in the DWG. These included the removal of maintenance requirements for approved taxonomies, the inclusion of the role of the ISC in confirming approval of taxonomies, and a number of clarifications.
2004-01-30	Calvert, Macdonald	Candidate Recommendation for approval by ISC. Incorporated statements that taxonomy owners may appeal to the ISC if they do not obtain a response from the DWG to their submissions within 120 days.
2004-02-26	Macdonald	Incorporate changes to Candidate Recommendation requested by ISC as captured by Blake, Wallis, Calvert and Chung. Incorporated statements that explain relationship of XBRL International taxonomy approval process to jurisdictional approval processes, statuses of approval obtainable under different versions of the XBRL specification and inclusion of a diagrammatic explanation of the taxonomy approval process.
2004-03-01	Wallis	Added sections relating to externally hosted taxonomies. Clarified language in sections 2, 3.2, 4.1a, 4.2. Changed document format to UK English and made various editorial grammatical alterations.
2004-07-11	Calvert	Accepted Wallis draft changes with some minor editorial modifications. Added section 5 on Documentation, section 6 on Naming and Availability on the Internet, and Appendices A, B, C on Documentation, Naming and Workflow respectively. Some editing changes in other sections to clarify and tighten definitions.
2004-10-14	Calvert	Updated Appendices to reflect changes in FRTA candidate release 3, discussions on FRTA approval testing in Domain sub-group, and to include draft wording for legal statements based on existing XBRL International legal documents. Minor editing to main body of document for consistency with changes to Appendices, but no changes of substance to main body of document.
2004-10-24	Calvert	Changed name of document to 'Taxonomy Recognition Process'. Changed status to Candidate Recommendation ready for DWG approval. Amalgamated detailed editing changes proposed by Jim Richards which centred on consistent use of singular for 'taxonomy'.
2004-11-04	Calvert	Updated references and Appendix B on Naming Rules for consistency with FRTA Candidate Recommendation

Date	Editors	
		4.
2004-11-19	Calvert	Status changed to Recommendation and document date changed to 19 Nov 2004 to reflect approval by International Steering Committee.
2005-08-18	Wallis	Initial edits to update the process based on experience and feedback from early uses of the process, generalising the approval body from "DWG" to "any appropriate WG" and introducing the notion of "Recommended" status. Editorial changes also incorporated.
2007-01-04	Hamscher	Edits to update indicating the role of the Taxonomy Recognition Task Force, removal of obsolete material and comments.
2007-03-08	Hamscher	Edits to remove references to Recommended status.
2007-03-11	Hamscher	Further edits
2007-03-29	Wallis	Edits to reflect process changes, updates and clarifications agreed upon by the TRTF
2007-04-23	Wallis/Pryde	Edits to reflect process changes, updates and clarifications agreed upon by the TRTF
2007-09-10	Wallis	Edits to reflect feedback received on previous version.
2007-10-17	Wallis	Further edits to reflect comments received from Peter Calvert