

**Canadian Financial Reporting
Primary Financial Statements (PFS) Taxonomy
According to Canadian GAAP**

Purpose and Scope	<p>This taxonomy provides accounting terms that are used in general purpose financial statements that are prepared in accordance with Canadian Generally Accepted Accounting Principles (GAAP).</p> <p>XBRL Canada does not claim that this taxonomy is comprehensive. Organizations using this taxonomy may need to add an extension taxonomy.</p>
Owner(s)	XBRL Canada
Date of the taxonomy	2007-01-19
Status	<p>XBRL Canada Acknowledged on 2007-01-19, issued in accordance with XBRL Canada Internal Approval Process.</p> <p>XBRL International Acknowledged on 2007-?-?, issued in accordance with XBRL International Taxonomy Recognition Process.</p> <p>This taxonomy is an update of the previously acknowledged Canadian PFS Taxonomy of 2004-11-20 to incorporate changes in accounting standards in the intervening period and to improve documentation.</p>
Approval Level	XBRL International Acknowledged
Specification version	XBRL Specification Version 2.1, dated 2003-12-31 plus errata corrections dated 2006-12-18
Contacts	<p>Gerald Trites (gtrites@zorba.ca)</p> <p>Chantal Rassart (crassart@deloitte.ca)</p>
Comments	The XBRL Canada Domain workgroup accepted this taxonomy 2007-01-08 and sent it to the Canadian Steering Committee (CSC). The CSC acknowledged it on 2007-01-19 and sent it to the XBRL International Inc for International acknowledgement. XBRL International acknowledged it on 2007-01-24.
Namespace	http://www.xbrl.org/ca/fr/gaap/pfs/2007-01-19
Namespace prefix	ca-gaap-pfs
Physical location of taxonomy files	<p>http://www.xbrl.org/ca/fr/gaap/pfs/2007-01-19/ca-gaap-pfs-2007-01-19.xsd (Schema)</p> <p>http://www.xbrl.org/ca/fr/gaap/pfs/2007-01-19/ca-gaap-pfs-2007-01-19-reference.xml (Reference linkbase)</p> <p>http://www.xbrl.org/ca/fr/gaap/pfs/2007-01-19/ca-gaap-pfs-</p>

	<p>2007-01-19-label.xml (Label linkbase)</p> <p>http://www.xbrl.org/ca/fr/gaap/pfs/2007-01-19/ca-gaap-pfs-2007-01-19-presentation.xml (Presentation linkbase)</p> <p>http://www.xbrl.org/ca/fr/gaap/pfs/2007-01-19/ca-gaap-pfs-2007-01-19-calculation.xml (Calculation linkbase)</p> <p>http://www.xbrl.org/ca/fr/gaap/pfs/2007-01-19/ca-gaap-pfs-2007-01-19-definition.xml (Definition linkbase)</p>
Summary document	<p>http://www.xbrl.org/ca/fr/gaap/pfs/2007-01-19/ca-gaap-pfs-2007-01-19.pdf (Adobe Acrobat PDF format)</p>
Zip files	<p>http://www.xbrl.org/ca/fr/gaap/pfs/2007-01-19/ca-gaap-pfs-2007-01-19.zip (zip file containing taxonomy and documentation only)</p>
Physical location of copy of taxonomy files on www.xbrl.ca	<p>A copy of all the taxonomy files will also be available on the XBRL Canada website at www.xbrl.ca.</p> <p>http://www.xbrl.ca/fr/gaap/pfs/2007-01-19/ca-gaap-pfs-2007-01-19.xsd (Schema)</p> <p>http://www.xbrl.ca/fr/gaap/pfs/2007-01-19/ca-gaap-pfs-2007-01-19-reference.xml (Reference linkbase)</p> <p>http://www.xbrl.ca/fr/gaap/pfs/2007-01-19/ca-gaap-pfs-2007-01-19-label.xml (Label linkbase)</p> <p>http://www.xbrl.ca/fr/gaap/pfs/2007-01-19/ca-gaap-pfs-2007-01-19-presentation.xml (Presentation linkbase)</p> <p>http://www.xbrl.ca/fr/gaap/pfs/2007-01-19/ca-gaap-pfs-2007-01-19-calculation.xml (Calculation linkbase)</p> <p>http://www.xbrl.ca/fr/gaap/pfs/2007-01-19/ca-gaap-pfs-2007-01-19-definition.xml (Definition linkbase)</p>
Physical location of copy of Summary document on www.xbrl.ca	<p>A copy of the summary document files will also be available on the XBRL Canada website at www.xbrl.ca.</p> <p>http://www.xbrl.ca/fr/gaap/pfs/2007-01-19/ca-gaap-pfs-2007-01-19.pdf (Adobe Acrobat PDF format)</p>
Physical location of copy of Zip file on www.xbrl.ca	<p>A copy of a zip file containing the taxonomy and documentation will also be available on the XBRL Canada website at www.xbrl.ca.</p> <p>http://www.xbrl.ca/fr/gaap/pfs/2007-01-19/ca-gaap-pfs-2007-01-19.zip (zip file)</p>
References to other taxonomies	None.

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Acknowledgements

Editor of this document

Gerald Trites, XBRL Canada

Principal editors of the taxonomy (listed alphabetically)

Eric E. Cohen, CPA, PricewaterhouseCoopers LLP
Grace Lang, CA, Canadian Institute of Chartered Accountants
Chantal Rassart, Deloitte Touche
Gerald Trites, XBRL Canada
Hugh Wallis, Standard Dimensions
Andrew Webber, World Wide Webbers Incorporated

Taxonomy builder software and help provided

Fujitsu Taxonomy Editor and Instance Developer

Taxonomy validation tools and help provided

Fujitsu Taxonomy Editor and Instance Developer
Semansys Taxonomy Viewer
DecisionSoft True North
UBmatrix validator

Abstract

This taxonomy provides accounting terms that are used in the Primary Financial Statements (PFS) prepared according to Canadian Generally Accepted Accounting Principles (GAAP). This taxonomy is an update of the taxonomy acknowledged in 2004-11-20, which was initially developed from the US GAAP CI taxonomy and uses common element names. The CA-GAAP-PFS Taxonomy has been prepared by the XBRL CA Domain Working Group, with help from other contributors, including other members of XBRL International and XBRL US.

This taxonomy is compliant with the XBRL Specification Version 2.1. (<http://www.xbrl.org/resourcecenter/>). This taxonomy is to be used in conjunction with other taxonomies to create XBRL instance documents compliant with Canadian GAAP dealing with financial reporting data. Specifically, the CA-GAAP-PFS taxonomy presents the basic concepts used in the Balance Sheet, the Statement of Changes in Equity, the Income Statement, the Statement of Comprehensive Income and the Statement of Cash Flows.

This document assumes a general understanding of accounting and XBRL. Anyone desiring additional information relating to XBRL should consult the XBRL Canada website (<http://www.xbrl.ca>) and the XBRL International website (<http://www.xbrl.org>).

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Authority

This taxonomy was prepared by XBRL Canada on behalf of the CICA and the Canadian Accounting Standards Board (AcSB). It is not the intent of this taxonomy to create an accounting standard, but to record the semantics for the Canadian standard (GAAP) in XBRL. However, there has been no examination of the taxonomy by either of the above organizations nor has such an examination been requested and approval or publishing of this taxonomy by XBRL Canada does not indicate or imply any declaration or guarantee of comprehensiveness by XBRL Canada nor any guarantee by the CICA, the Canadian Accounting Standards Board or any of the members of XBRL Canada. (See Disclaimer in documentation summary.)

XBRL Specification version

This taxonomy has been created to be compliant with XBRL Specification Version 2.1. This taxonomy has been made compliant with FRTA (Financial Reporting Taxonomy Architecture).

Status

This taxonomy has been Acknowledged by the Canadian Steering Committee on 2007-01-19 after extensive work by the XBRL Canada's Domain Workgroup. It was acknowledged by the XBRL International Inc. on 2007-01-24. This taxonomy will be used primarily in conjunction with other taxonomies under development and to be developed, the Canadian Notes taxonomy and the Canadian MD&A (Management's Discussion and Analysis) taxonomy. While this is an Acknowledged taxonomy, any errata reported will be corrected, comments addressed and any important gaps filled. The authoritative references are primarily to the CICA handbook.

Terminology

The terminology used in this document frequently overlaps with terminology from other disciplines. The following definitions are provided to help explain the use of basic XBRL terms:

Taxonomy	An XBRL Taxonomy typically consists of an XML Schema-compliant .xsd file that contains XBRL elements (XML elements that are defined by XBRL-specific attributes) and its connected linkbases (.xml files).
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Schema	A schema is a map of the logical data structure of information.
Element	An XBRL element is the XBRL name of a “fact” or piece of information described in an XBRL taxonomy.
Linkbase	A linkbase provides additional information about XBRL elements, in particular, relationships between them. Linkbases used by XBRL are compliant with the World Wide Web Consortium’s (W3C) XML Linking Language (XLink) Recommendation.
Instance document	An instance document is an XML file that includes at least one XBRL element.
DTS (Discoverable Taxonomy Set)	A DTS consists of several XBRL taxonomies (consisting of schemas and/or linkbases – .xsd and .xml files), which together enable an organization to create a financial or other business report. It is likely that any extensive financial or other business report will use a DTS or combination of taxonomies rather than a single taxonomy alone.
Extension Taxonomy	An extension taxonomy is one that extends an XBRL taxonomy by adding new schemas containing elements or linkbases containing additional information about the XBRL elements.

Overview

This taxonomy should be used by those who prepare Primary Financial Statements according to Canadian Generally Accepted Accounting Principles (GAAP).

Objectives

The goal of XBRL Canada is to develop a set of taxonomies to enable organisations to create a comprehensive set of XBRL financial reports in Canada. This will include the ability to create financial statements reports according to Canadian GAAP. The current workplan is to:

1. Update the Primary Financial Statements (PFS) taxonomy according to Canadian GAAP. Primary Financial Statements consist of the Balance Sheet, Statement of Changes in Equity, Income Statement and Statement of Cash Flows.
2. Create a taxonomy for Notes to the Financial Statements according to Canadian GAAP
3. Create a taxonomy for Management’s Discussion and Analysis (MD&A)

The goal in developing the PFS taxonomy, published here, is to build a taxonomy that captures the most commonly used elements in Primary Financial Statements. This is not meant to be a comprehensive set of elements.

With the publication of this taxonomy, XBRL Canada aims to support efforts of the Canadian financial community to report using XBRL. As more organisations report in XBRL, the demand for XBRL reports will expand, more XBRL software will be built, and more financial software will become XBRL-compliant. Preparing documents using this taxonomy will facilitate the understanding, exchange and transparency of financial statements.

Commonality with US GAAP Taxonomy

This taxonomy was originally based on the US GAAP CI taxonomy. It uses many

common element names. Common element names are used when the Canadian and US concepts were deemed to be substantially the same by Canadian domain experts. Notwithstanding the above, use of the same element name does not imply any assertion, declaration or guarantee that the concepts are the same. At times, Canadian labels (names of XBRL elements as used by people) differ from those in the US. This should not be taken to indicate that the accounting concepts are different. In cases when the Canadian taxonomy uses concepts that are not the same as those used in the US, the XBRL naming convention was used to create the element names.

History

The first Internal Working Draft was issued on August 27, 2003. After substantial improvements to the taxonomy, the Domain/Taxonomy workgroup of XBRL Canada requested the Canadian Steering Committee to issue a second Internal Working Draft. At its meeting of October 22, 2003, the Canadian Steering Committee concurred and a Second Internal Working Draft was issued on October 27, 2003. Upon the recommendation of the Canadian Domain/Taxonomy workgroup, the Canadian Steering Committee agreed to publish this as an XBRL Canada Public Working Draft on December 4, 2003. After an extensive Public Working Draft period, revisions were made to the taxonomy. Upon the recommendation of the Canadian Domain/Taxonomy workgroup, it was approved by the Canadian Steering Committee on February 18, 2004. On March 17, 2004, after passing the validation tests set by the Specification workgroup, this PFS taxonomy was granted Acknowledged status by XBRL International. This taxonomy was converted to be compliant with specification 2.1, errors were addressed and the label linkbase was expanded to include both English and French labels and documentation. The original taxonomy was sent to the the Canadian Steering Committee by the Domain workgroup on November 23, 2004, was acknowledged by the CSC on November 25, 2004 and acknowledged by XBRL International Inc on November 29, 2004.

Namespace and location

This taxonomy is using the namespace, <http://www.xbrl.org/ca/fr/gaap/pfs/ca-gaap-pfs-2007-01-19> and ca-gaap-pfs as the recommended namespace prefix. The authoritative copy of this taxonomy is located on the XBRL International website at <http://www.xbrl.org/ca/fr/gaap/pfs/2007-01-19/ca-gaap-pfs-2007-01-19.xsd>. An exact copy is available on XBRL Canada's website at <http://www.xbrl.ca/fr/gaap/pfs/2007-01-19/ca-gaap-pfs-2007-01-19.xsd>.

Language

This Canadian taxonomy has labels and annotations in both of Canada's official languages, in English and in French.

Errata

Errata in the taxonomy will be published as and when necessary. Corrections will be made to the spec 2.1 version of this taxonomy to be Approved.

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