



## **Guide to Starting an XBRL Jurisdiction**

Published by XII Membership Development Committee

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## Introduction

Jurisdictions representing countries or regions are crucial to the success of XBRL International (XII). They promote the use of XBRL in their area, support the efforts of filers, regulators and other stakeholders to advance adoption and ensure alignment with XII's global strategy. Through representation on XII's Member Assembly, Jurisdictions also play a vital role in governing XII.

This document is a resource that explains to interested parties the steps involved in setting up a local jurisdiction. Including:

- What is a jurisdiction?
- What are the benefits of forming a jurisdiction?
- Guidelines on forming a jurisdiction.
- Success factors for creating a provisional jurisdiction.
- How XBRL International supports new jurisdictions.

The document is also helpful for Provisional Jurisdictions that are planning to elevate their status to an Established Jurisdiction.

This document is a product of the XBRL International Membership Development Committee (hereafter: committee), which exists to encourage and support the creation of new XBRL International Jurisdictions, the recruitment and retention of Direct Members and the overall health and sustainability of XII membership.

Please note that this document does not substitute for direct contact with XBRL International and the guidance and support of the Membership Development Committee.

## What is a Jurisdiction?

Per the Bylaws of XBRL International, a Jurisdiction is a geography-based<sup>1</sup>, XII approved entity that promotes, advocates and supports the adoption of XBRL within a specific geography.<sup>2</sup> There may only be one Jurisdiction per geographical area.

Jurisdictions:

1. Create the structure and the environment for organisations and individuals in that country or region to collaborate on promoting adoption of XBRL and implementation as necessary.
2. Support and encourage the development and maintenance of taxonomies.
3. Provide an important education and marketing role; explaining the benefits of XBRL to those in their local business reporting supply chain.

In most cases, an XII Jurisdiction represents the interests of a country. XII may also recognize certain groups of interested members and stakeholders in order to further the mission of XII and promote the XBRL Standard in specific geographic regions<sup>3</sup>.

Regional Collaborations may be created by a group of members or stakeholders (such as Jurisdictions, XII Direct Members or other organisations) to coordinate pan-regional XBRL initiatives and to serve as a central liaison point to regulatory authorities and other stakeholders in the region. If there are regional collaborations in your area (currently Europe, Latin America and Asia) you are strongly encouraged to participate in those groups as they can provide valuable guidance and contacts.

There are two different types of jurisdictions, Provisional and Established, described below. Both Provisional and Established Jurisdictions are considered XII Members, although they enjoy different rights and responsibilities as outlined in the Membership Policy & Procedures.

### ***Provisional Jurisdiction***

A Provisional Jurisdiction is typically a small local working group focused on increasing interests in its region by organising public events and seminars, encouraging XBRL pilot projects and developing taxonomies (either for local accounting standards or as extensions to the International Financial Reporting Standards taxonomy). Provisional Jurisdictions can be considered as start-up organisations.

Provisional Jurisdiction status is limited to a period of two years; afterwards it **must** either become an Established Jurisdiction or disband and stop using the XBRL brand name.

A Provisional Jurisdiction may appoint a non-voting representative to the XII Member Assembly. Provisional membership is a first step to becoming a fully entitled member of XBRL International. The goal for Provisional Jurisdictions is to meet the requirements to become an Established Jurisdiction as soon as possible.

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<sup>1</sup> XII recognizes geographical areas as defined by the United Nations list of member countries found at <http://www.un.org/en/members/>

<sup>2</sup> Article 2 Section 2.1.1 XII Revised Bylaws 2011-09-14

<sup>3</sup> Article 2 Section 2.1.5 XII Revised Bylaws 2011-09-14

## ***Established Jurisdiction***

Established Jurisdictions have proven financial stability, a solid base of members, consistent output of technical material, a record of contribution at the international level and have made significant progress on the promotion and adoption of XBRL in their region. Established Jurisdictions have a seat and voting rights on the XII Member Assembly.

## **Benefits of Creating a Jurisdiction**

Stakeholders with a common interest and geography are encouraged to form jurisdictions in order to more effectively leverage the power of the XBRL global community to promote adoption and initiate projects. Individuals and organisations that are not yet collaborating in the region can gain understanding and involvement in XBRL through Direct Membership. This can lead to a jurisdiction as more entities in the geography become involved and start to work together on a common goal to grow the adoption of XBRL and to support local stakeholders and other interested parties.

Experience around the world shows that as soon as organisations begin to collaborate together in a jurisdiction they can:

- Efficiently encourage the adoption of XBRL in the area by combining their knowledge, skills and contacts to influence government and business.
- Perform a much more effective marketing and educational role, joining together to arrange marketing information, seminars and events.
- Identify opportunities for business collaboration on XBRL projects, benefiting both XBRL progress and the business interests of the organisations concerned.
- Gain a much better understanding of XBRL and its potential in the area from sharing knowledge.
- Increase the country or region's voice and influence in XBRL International, ensuring that local interests are reflected in international plans and developments.

As jurisdictions expand and develop their resources they will also be eligible to host regional and international conferences, gaining revenue and marketing advantages.

Once a jurisdiction is approved by XII, it will be recognised as the only official XBRL organisation representing the area concerned and will have a seat and voting rights on the XII Member Assembly.

**For a complete description of the rights and responsibilities of an XII Jurisdiction, please download and carefully read the XII Membership Policies & Procedures, approved by the XII Board of Directors on 14 April 2013 and found on the XII website at: [http://www.xbrl.org/sites/xbrl.org/files/imce/membership\\_policies\\_2013.pdf](http://www.xbrl.org/sites/xbrl.org/files/imce/membership_policies_2013.pdf)**

## Getting Started

The idea to form a Jurisdiction often finds its inspiration with a single organisation or even individual. The foremost principle of a Jurisdiction, however, is one of collaboration. Therefore:

- Interested parties must first identify a facilitator and form a steering committee to liaise with the Membership Development Committee, construct a business plan, recruit potential Jurisdiction members and define the scope of work (taxonomy development, adoption advocacy etc.). The Membership Development Committee and local stakeholders will agree in writing on a suitable timeline for the application process.
- Until such time as sufficient parties have come together to form a Jurisdiction, individuals or organisations with the goal of launching a Jurisdiction are advised to join XII as Direct Members during the jurisdiction application process. Joining as a Direct Member allows applicants to participate immediately in the activities of XII, leading direct access to the global XBRL network community, direct access to the development of the XBRL specification and better access to resources that can help to accelerate the adoption process.
- The number of parties participating in the application process from a specific geography should be sufficient to sustain a Jurisdiction before an application is submitted.
- As part of the business plan for initiating a provisional jurisdiction, parties are advised to include a proposal to facilitate XII direct members located in their geography to join the jurisdiction.

Submitted applications and business plans will first be reviewed by XII staff and the chair of the Membership Development Committee. The committee will usually appoint a committee member to act as a resource to the applicant.

Some of the criteria used to evaluate Jurisdiction applications include:

- The quality of the three year business plan and budget
- The breadth and depth of stakeholder participation. Does the proposed Jurisdiction include regulators, professional societies, and other interested parties?
- The number of members committed to the Jurisdiction prior to launch.
- A realistic assessment of the market opportunity for XBRL in the region.

Following revisions, the materials will be reviewed by the committee as a whole. At this time, the application and business plan may be either sent back for further revisions or advanced to the XII Board of Directors with a motion that the application be accepted.

While the XII staff and Membership Development Committee make every effort to act as quickly as possible, applicants should plan for a lead time of several months from initial application to final approval; determined by the commitment level of local stakeholders, the number of revisions requested and how quickly they can be resolved.

## Criteria for Becoming a Provisional Jurisdiction

The provisions that a local group must meet in order to be approved as a provisional jurisdiction are outlined in the XII Membership Policy & Procedures<sup>4</sup>. These requirements ensure that the Provisional Jurisdiction is positioned to act for the benefit of its members and has the resources necessary to have the best chance of success.

The criteria considered for Provisional Jurisdiction applications include, but are not limited to:

- **Committed Facilitator(s)** – Identify a Neutral Facilitator or facilitating organisation that will take responsibility for organizing, coordinating and leading the formation of the jurisdiction.
- **Committed Members Organisations**- the applicant must identify at least 5 Direct Member organizations in good standing in the specific geography who are committed to the formation of and participation in the proposed jurisdiction
- **Corporate Identity** – The jurisdiction should ideally be an independent tax-exempt or comparable organisation. Jurisdictions must maintain a mission, Bylaws and operating policies which do not conflict with those of XII.
- **Membership Dues Structure and Benefit Statement** – The applicant must detail its proposed membership structure, eligibility, pricing and membership benefits for each proposed membership category or class.
- **Jurisdictional Membership fee** – The first year membership fee must be submitted with the Jurisdiction application and is payable to XII.
- **Jurisdiction Contact** – The Provisional Jurisdiction applicant must identify a contact person(s) for operational activities and communication with XII.
- **Business Plan** –The applicant must provide a detailed business plan spanning a minimum of three years. This business plan must include a projection of financial position and activities for a minimum of three years and list the relevant assumptions used to produce the business plan and statements.
- **Policies and Procedures Document** – The applicant should provide a document setting out its proposed policies and procedures. This document should detail membership approvals, accounting, billing and other operational considerations. The policies and procedures of a jurisdiction must not be in conflict with XII and a statement to this effect is required.
- **Working Group(s)** – The applicant is expected to establish working group(s) of its members to be responsible for coordinating jurisdiction activities and programs.
- **Communications and the Internet** – The applicant should have a plan and resources to facilitate efficient communications on the web and via e-mail with its members.

## Provisional Jurisdictions can expect the following assistance:

- Access to the XBRL International community of members, and especially peers, to learn similar experience from others
- Technical staff and working groups are available for assistance with taxonomy development
- Technical and content assistance with websites
- Access to online resources such as model applications and business plans
- Assistance in marketing and assistance in attracting new members
- XII has an extensive network to provide assistance in sharing best practices in similar organizations and/or countries.

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<sup>4</sup> Section 5.1.2 XII Membership Policy & Procedures 2012

- Guidance from XII members and staff regarding lessons learned and knowledge gained through assisting other jurisdictions from Provisional through Established stages
- XII staff and members are available to speak and assist in promotion and planning for conferences, events and other marketing materials to promote XBRL awareness to both the public and government organizations.

## Criteria for Becoming an Established Jurisdiction

A provisional jurisdiction must meet the following criteria if it is to be approved by the XII Board of Directors as an established jurisdiction and become a full participant in XBRL International. These criteria are intended to ensure that a provisional jurisdiction is ready to play an expanded role in XII.

- **Be a member in good standing** as defined by the XII Membership Policy & Procedures and be able to demonstrate the successful development and implementation of all Provisional Jurisdiction Criteria plus:
- **Membership and sustainability** – Demonstrate a broad representation of members across the supply chain, member categories for inclusion and a pricing strategy to effectively represent a broad local stakeholder community.
- **Jurisdiction Membership Development Resources** – Demonstrate sufficient resources and/or prospects to support its mission and to meet its financial and program obligations to its members and to XII.
- **Jurisdiction Administrative Resources** – The Jurisdiction applicant shall identify a contact person(s) for operational activities and communication with XII.
- **Jurisdictional Membership fee** – The first year membership fee shall be submitted with the Jurisdiction application and is payable to XII.
- **Business Plan** – Provide a detailed business plan for a minimum of two years. This business plan must include a projection of financial position and activities for a minimum of two years and list the relevant assumptions used to produce the business plan and statements.
- **Governance** – Have a governance plan open to the membership with a clear and open process for elections.
- **Working Group(s)** – In addition to demonstrating the sustainability and expansion of jurisdiction working group activities within its governance, the applicant is expected to show evidence that the jurisdiction is providing resources to the XII working groups and activities.

## Steps for transition from Provisional to an Established Jurisdiction

At any time during the two-year period, the Provisional Jurisdiction's Steering Committee shall utilize/form an appropriate committee – with the assistance, if desired, of the Membership Development Committee – to aid in the preparation for and application process to become an Established Jurisdiction. The following steps are part of the application/qualification process for each Provisional Jurisdiction to be approved by the XII Board of Directors as an Established Jurisdiction.

- The Applicant must be a Provisional Jurisdiction in good standing as defined by the XII Membership Policies & Procedures.
- The applying Provisional Jurisdiction must have a functioning governance structure in place, administered by a neutral third-party organization; an established base of membership and be able to clearly demonstrate successful implementation of their business plan as filed with their original application.
- Submit an application through the XII Membership Development Committee that includes an updated current, realistic and thorough business plan. At a minimum the plan should

include:

1. Summary business case for XBRL within the geographic area
  2. Competitive analysis including assessment of market demand
  3. Details regarding current and future XBRL taxonomy development
  4. An analysis of current market adoption
  5. List of members and prospective members
  6. How the jurisdiction will be resourced with a detailed budget for the next 36 months.
- The Applicant represents that it has established a Steering Committee or Board of Directors (if it is a corporate entity dedicated to XBRL) that will be responsible for directing the XBRL jurisdictional efforts and maintaining the relationship with XII. The committee or Board shall appoint a representative to the Member Assembly.
  - An XII Member must have and maintain a critical mass of Participants. Final judgment on this requirement is left to the Membership Development Committee. The overriding principle is that participation drives adoption and the first goal is adoption.
  - The “initial term” of this application shall begin the day it is approved by the XII Board of Directors and shall continue for one full year plus the period ending with the applicant’s next fiscal year end. Depending on the applicant’s fiscal year end, this initial term will be in the range of twelve to twenty-three months. This initial term will automatically be renewed on an annual basis subject to the Bylaws of XII.

## Membership Fee & Financials

### Membership Fee Structure

XII employees a tiered<sup>5</sup> fee structure depending on the development level of a country’s economy:

- **Tier One: GDP Rank 1-30 or PPP Rank 1-40**
  - Provisional Jurisdiction: \$10000 year one; \$15000 year two (two year maximum)
  - Established Jurisdiction: \$25000 or 1/3 collected dues, whichever is greater
- **Tier Two: GDP Rank 31+ with PPP Rank 41-70**
  - Provisional Jurisdiction: \$5000 year one; \$7500 year two (two year maximum)
  - Established Jurisdiction: \$10000 or 1/3 collected dues, whichever is greater
- **Tier Three: GDP Rank 31+ with PPP Rank 71+**
  - Provisional Jurisdiction: \$5000 per year (two year maximum)
  - Established Jurisdiction: \$7500 or 1/3 collected dues, whichever is greater

A jurisdiction’s tier is determined at the time Provisional status is granted and will be reviewed every three years thereafter.

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<sup>5</sup> GDP is the market value of all final goods and services from a nation in a given year. PPP is the value of all final goods and services produced within a country in a given year divided by the average (or mid-year) population for the same year. Tiers are determined by World Bank rankings.



Dues payable are calculated based on the initial term of this agreement as set out above. Applicants agree to submit 50% of their applicable dues with their application for established status. The remainder is due six months following acceptance of the application with any remaining balance due on a payment schedule agreed upon with XBRL staff. All other applicants must pay their first year Jurisdiction dues with their application. Subsequent annual payments shall be made as outlined in the Membership Policies & Procedures.

At the end of this initial term and each year-end thereafter, the Member shall submit a report in English detailing total Participant fees collected for the initial term or year-end. If total fees collected exceed 3x the minimum fee, the Member shall remit the additional appropriate amount for the prior period. The fees for the succeeding year will be based on the same formula with any adjustments due at the end of the year.

The Jurisdiction shall submit to XII, on an annual basis, annual financial statements prepared in accordance with your relevant national GAAP or IFRS, participant list, participant structure, and membership fees.

All Provisional and Established Jurisdictions are required to report their financials to XII each year, including a list of members and total dues paid. For a complete description, please refer to the [XII Membership Policies & Procedures](#).<sup>6</sup>

## XBRL Jurisdiction Activities

This section describes the functions and activities of a jurisdiction, driving to XBRL adoption. These points apply to both Provisional and Established jurisdictions.

### Taxonomy Development

Fostering the development of XBRL taxonomies is one of the essential collaborative tasks of a jurisdiction. A jurisdiction does not have to develop the taxonomy itself, but it needs to ensure that effort is available from suitable sources for taxonomy creation. It should also guide taxonomy developers through the process of obtaining recognition of the taxonomy by XBRL International. In many cases, the jurisdiction will be the initial coordinator of the taxonomy development process, in which many interested parties may take part. Some jurisdictions may form a number of working groups to work on different taxonomies, reflecting local requirements. These may be arranged by reporting requirement (for example, local GAAP, IFRS, Basel II), by sector (financial services, industrial companies) or by filing requirement (securities regulation, banking supervision, tax...)

For more information on taxonomy development and taxonomy recognition, please visit <http://www.xbri.org/Taxonomies/>.

### Marketing & Communication

An XBRL jurisdiction must aim to become self-supporting as a non-for-profit organisation. This means attracting members and the fees they provide, as well as organising activities such as conferences or seminars which may bring it funds. Some jurisdictions may be awarded a government grant, but typically such grants cannot be relied upon for sustained funding, so even these jurisdictions will need to develop ways of ensuring a continue inflow

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<sup>6</sup> Section 4.4

of adequate funds. Jurisdictions must thus ensure a committed, ongoing revenue stream from participants.

Initial targeting of potential participants of a jurisdiction is often made through the facilitator. Additionally, any organisation that must collect, store and analyse many business reports, such as financial service regulators, taxation authorities and stock exchanges, are easy to approach and often interested in becoming involved and offering financial support. Banks are considered to be significant beneficiaries of XBRL in some jurisdictions and so may be a first sector to target for participation. Industry bodies representing supply chain communities may also be a source of potential participants. Sometimes the industry body itself may be a potential participant. However this could mean a loss of possible participants, who would be able to be involved through the industry body, rather than joining as separate members.

It is easier to approach others in the business community when there are well-known entities involved. For example, jurisdictions that have developed relationships with Big Four accounting firms, large software vendors, local regulatory bodies, stock exchanges and the like have been able to leverage those relationships to increase their membership.

The following sections describe basic marketing activities which can boost membership and interest in XBRL. Public relations assistance is available from XII Communications and Marketing staff and volunteers

### ***Public Awareness Sessions and Presentations***

The aim of public awareness sessions and presentations is to increase visibility of XBRL and to identify possible members. Presentations should be made to:

- Conferences on technology developments.
- Groups of target members, target liaison groups and individual target members.
- Attendees at annual conferences of the facilitator or target industry bodies.
- Private groups of people, e.g. industry body executives.

Presentations should be held in neutral venues and should involve a variety of participants, including competing organisations and/or appropriate supply chain communities.

Experience has shown that demonstrations of XBRL functionality, such as a real demonstration of importing XBRL financial data into a spreadsheet or producing XBRL instance files are well received. The use of local company financial data provides more relevant local flavour and improves the acceptability of the demonstration.

Clearly, a good presentation will not be successful without the right attendees. Leveraging personal local contacts and XII networks will lead to strong attendance rates. XII and the Membership Development Committee will support the potential jurisdiction in any way possible. Potential jurisdictions should reach out to XII for such help. In many cases, an XII volunteer or staff member can be present at an awareness session if adequate notice is provided. *Please contact the Membership Development staff liaison at [daven@xbml.org](mailto:daven@xbml.org) for more information.*

### ***Business Cases for Participation***

Since participants have to pay membership fees, jurisdictions should strongly consider crafting a business case to “sell” the benefits of joining the XBRL organisation. The case

varies depending on the participant's industry. Participation rights and privileges are decided the local Steering Committee. Typically, the case for joining the jurisdiction will demonstrate the benefits of belonging to the XBRL community, such as:

- Competitive Advantage – i.e. Access to tools, specifications and information on the development of taxonomies before these are publicly available may result in time to market advantages over non-participants;
- Networking – access to local and international experts in XBRL; and
- Marketing – raise the member's own profile through involvement (including presentations) on XBRL or being acknowledged as an expert/leader in business reporting as part of the consortium.

The Membership Benefits page at <http://www.xbrl.org/howtojoin> on the XII website sets out benefits in more detail.

### ***Communication Strategy (Mailing List & Collaboration Space)***

To the extent that is possible, new jurisdictions should align their communications activities with those of XBRL International, including participation in listserve and e-mail groups, social media such as Facebook, Twitter, Yahoo and LinkedIn. Jurisdictions are encouraged to utilize existing XII online resources where possible to ensure united messaging and content on a global scale.

### ***Jurisdiction Website***

All XBRL jurisdictions are required to have a website – either an XII provided template or one of their own design. Jurisdictions should attempt to have their websites share as much functionality with the XBRL International site at [www.xbrl.org](http://www.xbrl.org) as possible, with some content tailored to local requirements. .

You may want to consider having the following pages as a part of a basic jurisdiction website:

- Home page setting out the objectives of your jurisdiction, with a link to [www.xbrl.org](http://www.xbrl.org).
- A “News” or “What’s New” page updated at least monthly to describe recent local activities.
- A “Participants” page to list local participants, plus information on how to join.
- A “Contacts” page listing the contact details by phone, fax, email and post of all those who are available to answer enquiries or discuss XBRL.

### ***Use of the XBRL logo and trademark***

The use of the XBRL logo and trademark are strictly controlled to ensure that strong branding is maintained by XBRL around the world. The permitted use of the logo by jurisdictions and others is defined in the trademark licensing guidelines as found at <http://www.xbrl.org/GoverningDocuments>.

## How to Set Up a New Jurisdiction

XBRL International stresses the importance of communicating with the Membership Development Committee during all phases of jurisdiction development. This **MUST BE** the first action taken when the decision has been made to set up a jurisdiction. Potential jurisdictions should remember that this document is just a guide and cannot take the place of the knowledge and experience which the XII community can provide.

The XBRL International Membership Development Committee will provide assistance during all stages of development.

Getting the first participants is the initial challenge. The proven method for engaging local representatives is to use business contacts of multinational accounting firms to hold one-on-one meetings with decision makers.

### Provisional Jurisdiction Set-up

Several steps need to be undertaken to set-up a provisional jurisdiction. Here is a short “roadmap” for these steps:

1. First, reach out to the Membership Development Committee staff liaison at [daven@xbrl.org](mailto:daven@xbrl.org).
2. Jurisdictions need to identify all the local key players – supervisors, regulators and federations of potential XBRL users, such as banks, accountants and industry groupings.
3. Identify one or two potential facilitators that can guide the development of the jurisdiction in a neutral and agreed upon way.
4. With the help of these facilitators, participants should increase and leverage local and national contacts and start to prepare an initial public event.
5. Form an initial Steering Committee of interested parties and set out the objectives for the jurisdiction.
6. Work towards meeting the criteria for a provisional jurisdiction.
7. Submit the provisional jurisdiction application form to XBRL International. A copy of the form is in Appendix A.
8. Work with XII staff and the committee to prepare approval of the application by the XII Board of Directors.
9. Create initial working groups; typically these may cover membership, marketing communications and taxonomy development.
10. Identify, propose, start and support XBRL-based projects.

### ***Meeting the Requirements for Forming a Jurisdiction***

Review the criteria for provisional jurisdictions set out in this document, plan how to accomplish them and ensure they are fully met by the time of application for approval. Close collaboration with the Membership Development Committee during this time will smooth this process.

### ***Internal Administration – Legal Form of the Jurisdiction***

There is no set requirement for the legal form a jurisdiction must take, except that it must be a non-profit organisation. The local organizing committee must decide on the form in accordance with local tax and corporate law.

Possible forms of the organisation may be:

- **Independent corporate structure** – Typically this structure is a company. This structure will generally require some form of constitution or governing document;
- **Sub Committee structure** – A jurisdiction may be formed as a subcommittee or entity within the facilitating organisation.
- **Unincorporated body** – Some jurisdictions can form an association as an unincorporated body.

Regardless of the legal form chosen for the jurisdiction, issues which should be considered in setting it up include taxation and accounting, reserve powers to break any deadlock, its organisational structure and the legal liability for the facilitator and members.

The internal organisational structure should reflect the purposes of the organisation and meet the legal requirements of the chosen form. Typically, the organisation should have a steering committee and working groups charged with specific deliverables. Each working group should be chaired by one or two people who will take the responsibility for delivering the required milestones. Rules and procedures for electing chairs of working groups and the steering committee should be established. It is up to jurisdictions to decide the specifics of its organisation.

### **Finance & Funding the organisation**

Jurisdictions need to have funding mechanism to operate adequately, as well as to pay the minimum annual jurisdiction membership fee to *XBRL International*. There are several appropriate ways of obtaining funds. XII only requires that the funds are sufficient to meet the jurisdiction's obligations and they are properly recorded and reported to the participants and to *XBRL International*. There should be a responsible person, for instance a project manager, who deals with these issues.

Possible ways through which a jurisdiction can obtain funds include:

- **Membership fees paid to the jurisdiction by a member:** It is up to a jurisdiction to decide its fee structure. The structure may vary between jurisdictions. The level of fees may be determined by various criteria – for example to the size and status of a member or whether it is a founding member
- **Conference fees:** In coordination with XII, a jurisdiction can host an international conference or organize a local one.

After meeting these requirements the application form to become an established jurisdiction should be submitted to *XBRL International*. The XII Board of Directors will decide if the established membership request will be approved or not.

## Final Considerations

- A jurisdiction is NOT an end in itself; it is just a way to make XBRL adoption easier and faster.
- A jurisdiction belongs to the region it exists in: it should run itself and be successful through its own efforts.
- Close contact with XII facilitates the fast establishment of a jurisdiction. Extensive resources are available to facilitators of potential jurisdictions, and many people around the world have been through the process. Never hesitate to ask XII for help, advice and support.

## Appendix A: Provisional Jurisdiction Application

### XBRL INTERNATIONAL, INC. PROVISIONAL JURISDICTION APPLICATION

#### I. INTRODUCTION

This form must be completed and submitted with all requested attachments. The applicant must meet all requirements to be considered for Provisional Jurisdiction status in XBRL International, Inc. ("XII"). Following review by the XII Membership Development Committee, all applications for Provisional Jurisdictions are put before the XII Board of Directors, which shall determine, by formal vote, whether the applicant is accepted. Any applicant approved as a Provisional Jurisdiction shall sign a copy of this Provisional Jurisdiction Application, signifying its acceptance of the terms herein.

Per the Bylaws of XBRL International, a Jurisdiction is a geography-based<sup>7</sup>, XII approved entity that promotes advocates and supports the adoption of XBRL within a specific geography.<sup>8</sup> There may only be one Jurisdiction per geographical area.

The jurisdiction owns the exclusive right to represent XII in its area of responsibility and has the ability to provide official support to XBRL implementation projects and initiatives. For a complete description of Jurisdiction rights and responsibilities, please refer to the XII Membership Policy & Procedures as found at:

[http://www.xbrl.org/sites/xbrl.org/files/imce/membership\\_policies\\_2013.pdf](http://www.xbrl.org/sites/xbrl.org/files/imce/membership_policies_2013.pdf)

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**Please remit the completed application which follows to:**

David Nitchman  
Staff Liaison – Membership Development Committee  
XBRL International, Inc.  
Phone: 1-207-370-0185  
Email: [daven@xbrl.org](mailto:daven@xbrl.org)  
Cc: [join@xbrl.org](mailto:join@xbrl.org)

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<sup>7</sup> XII recognizes geographical areas as defined by the United Nations list of member countries found at <http://www.un.org/en/members/>

<sup>8</sup> Article 2 Section 2.1.1 XII Revised Bylaws 2011-09-14

## II. APPLICATION

**Application Date:** \_\_\_\_\_

**Approval Date:** \_\_\_\_\_

### **Name and Address of Applicant**

*Complete the attached Profile & Contact Information (See Appendix 1)*

### **Business Plan**

The Applicant must have an overview statement (with an English summary) giving direction and guidance for the development of the Jurisdiction. The required elements of the business plan are:

- Summary business case for XBRL
- Plans to foster market adoption
- A plan to recruit participants to achieve a sustainable base.
- Organisation chart detailing the proposed working groups and chairs

*Submit a high-level overview statement documenting the objectives of the Jurisdiction.*

### **Corporate Identity – Legal Form**

The Applicant must be a Not-for-Profit organisation that is related to business reporting. For example, it may be part of the local accounting/auditing body or a separate entity established to promote XBRL in a Jurisdiction.

*Corporate Name:* \_\_\_\_\_

*(Identify Applicant's corporate identity above and provide articles of incorporation where relevant.)*

### **Facilitator and Project Manager**

*Provide the following information about the Jurisdiction Facilitator:*

*Name, Title, Organisation:* \_\_\_\_\_

*E-Mail and Telephone:* \_\_\_\_\_

### **Steering Committee / Board of Directors**

The Applicant represents in English that it has established a steering committee or Board of Directors (if it is a corporate entity dedicated to XBRL) that will be responsible for directing the XBRL Jurisdictional efforts and liaising with the XII governing bodies, including but not limited to the Member Assembly, XII Board of Directors, Membership Development Committee and the XII Standards Board.

*Attach a schedule with the names and affiliations of the individuals on your Board of Directors or Steering Committee.*



**Participants**

A Provisional Jurisdiction does not have a minimum requirement for the number of Participants. However, experience has shown that a significant regulator as a Participant could have more impact on adoption than several other Participants combined, and therefore is a desirable founding member. The overriding principle is that participation drives adoption and the first goal is adoption.

*Attach a list of your current Participants and prospective Participants.*

**Taxonomy Development**

Jurisdictions are responsible for fostering the development of XBRL taxonomies in their Jurisdiction. They can build taxonomies but should educate and encourage others to do so as well. The Jurisdiction is responsible for guiding taxonomy developers through a process to obtain recognition of the taxonomy by XII. The general process for recognition is explained in the Taxonomy Recognition Process document and is available at <http://www.xbrl.org/TaxonomyRecognition/>. As a practical matter, Jurisdictions should expect to follow a similar process internally, document the process that was followed, and request the XII Standards Board to acknowledge or approve their taxonomy.

*Describe in English the efforts that are planned to begin developing XBRL taxonomies for your Jurisdiction.*

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**Policies and Procedures**

XII Jurisdictions are encouraged to model their policies after the XII policies and procedures where appropriate.

*Submit documentation identifying policies and procedures in place for participant approvals, accounting, management of funds and election of office bearers.*

**Accounting for receipts and disbursements, Record Retention**

Jurisdictions shall establish structures and carry out measures appropriate to fulfil their national legal requirements and to run their business properly. These structures and measures shall cover the Jurisdiction's own accounting, record retentions, and similar organisational matters. Irrespective of national legal requirements, XII Jurisdictions shall maintain such records at least until the end of the third fiscal year after the year to which the records relate. The Jurisdiction shall make these records available for examination and copying by representatives of the XII, at times and places reasonably requested as determined and approved by the XII Board of Directors.

*Briefly describe the financial and operating systems you have in place for managing Participants receipts and record retention.*

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### **Membership Communications**

As an XBRL Jurisdiction you are expected to maintain sufficient web based content to keep your participants and public informed about XBRL developments and adoption in your Jurisdiction. The infrastructure must be in place to facilitate collaboration and discussion among the jurisdictional participants.

*Provide the URL for your Jurisdiction website:*

### **Indemnification**

The Applicant agrees that (if this application is approved) it will indemnify, defend and hold harmless XII and its officers, directors and employees from all demands, claims, actions or causes of action, losses, damages and attorney's fees, arising from or growing out of any breach of this Provisional Jurisdiction Application.

### **Intellectual Property**

The Applicant agrees that if it is approved as a Provisional Jurisdiction, it will be governed by and abide by the Bylaws of XBRL International, Inc. and the XBRL Intellectual Property Policy in the same manner as a Member is bound to this Policy and as each may be amended from time to time. These documents are available for viewing at <http://www.xbri.org/GoverningDocuments> and the Intellectual Property Policy is attached hereto as Appendix 2.

Dated: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Organisation: \_\_\_\_\_

## **APPENDIX 1 – MEMBER INFORMATION**

Organisation Name:

\_\_\_\_\_

Primary Business (if any other than  
facilitating XBRL):

\_\_\_\_\_

Organisation Address:

\_\_\_\_\_

Web Address:

\_\_\_\_\_

Parent Organisation (if any):

\_\_\_\_\_

\_\_\_\_\_

**Primary contact** *(please complete attachment for supplemental contact information)*

<b>Name:</b>	_____	<b>Email:</b>	_____
<b>Title:</b>	_____	<b>Phone:</b>	_____
<b>Address:</b>	_____	<b>Fax:</b>	_____
	_____	<b>Other:</b>	_____

**Secondary contacts to include on XBRL email distributions**

<b>Name:</b>	_____	<b>Name:</b>	_____
<b>Title:</b>	_____	<b>Title:</b>	_____
<b>Address:</b>	_____	<b>Address:</b>	_____
	_____		_____
	_____		_____
<b>Email:</b>	_____	<b>Email:</b>	_____
<b>Phone:</b>	_____	<b>Phone:</b>	_____
<b>Fax:</b>	_____	<b>Fax:</b>	_____
<b>Other:</b>	_____	<b>Other:</b>	_____

**Public Relations contact for PR efforts**

<b>Name:</b>	_____	<b>Email:</b>	_____
<b>Title:</b>	_____	<b>Phone:</b>	_____
<b>Address:</b>	_____	<b>Fax:</b>	_____
	_____	<b>Cell:</b>	_____
	_____	<b>Beeper</b>	_____

**Billing contact**

<b>Name:</b>	_____	<b>Email:</b>	_____
<b>Title:</b>	_____	<b>Phone:</b>	_____
<b>Address:</b>	_____	<b>Fax:</b>	_____
	_____	<b>Other:</b>	_____
	_____		_____

**Senior level contact for XBRL**

*(Please provide the name of the senior level individual that will be responsible for championing XBRL efforts in your organisation & Jurisdiction.)*

<b>Name:</b>	_____	<b>Email:</b>	_____
<b>Title:</b>	_____	<b>Phone:</b>	_____
<b>Address:</b>	_____	<b>Fax:</b>	_____
	_____	<b>Other:</b>	_____
	_____		_____

## Appendix F: Intellectual Property Policy

### **XBRL INTERNATIONAL INTELLECTUAL PROPERTY POLICY ("IP Policy")**

XBRL International ("XBRLI") has adopted an Intellectual Property Rights Policy (the "Policy") and related Process Documents, in order to minimize the possibility of inadvertent infringement of the IPR of Members and third parties using or implementing any XBRLI Recommendations or Other Work Product.

All Members, Participants, and Representatives, and any third parties attending any meeting of a Technical Working Group or a Practice Working Group or otherwise participating in an XBRLI technical process are subject to this Policy and the Process Documents.

The XBRL International IP Policy is available for download on the XII website at:  
<http://www.xbri.org/Legal2/XBRL-IP-Policy-2009-08-01.pdf>