XBRL TAXONOMY GUIDANCE DOCUMENT (XTGD) – PUBLIC REVIEW PACKAGE

INTRODUCTION TO THIS RELEASE

This document contains the first public review version of the XBRL Taxonomy Guidance Document (XTGD).

This document has been through an initial private review process. The feedback from this process has been included in the XTGD prior to public release where possible. A number of private review comments have been noted and will be implemented as part of the update for the next version of the document in order to avoid a long delay between the private review and the public review. This also allows us to solicit more feedback on some areas of comment.

PROCESS TO SUBMIT COMMENTS:

Please send all comments by email to: TAGTF-feedback@xbrl.org no later than June 5, 2014

REVIEW

The following questions are intended to help guide your feedback/comments. Any additional feedback not covered by the questions below is also very welcome. Where relevant, please include references to specific document sections and any alternatives we should consider.

The questions should be considered with reference to the document content as it stands. This is not intended to be the final document, and additional areas of taxonomy architecture will be covered in future published versions of the XTGD.

DOCUMENT SCOPE AND DIRECTION:

1. (a) Do you think that this document covers the architecture at a useful level of detail? (b) If you think sections should be more or less detailed please specify which areas and explain why?
2. Do you think that this document provides an adequate level of direction to taxonomy designers/architects/project managers?
3. What would make this a more useful reference document for the taxonomy design/architecture process?
4. (a) Is the level of XBRL knowledge required to read this document at an appropriate level for our intended audience? (b) If there are areas you think could be improved with more or less technical information, please specify.
SPECIFIC ISSUES:

5. (a) Do you think the discussions and guidance in this document sit at the appropriate point between taxonomy architecture and filing system implementation? (b) If not, please provide details for where in the document this could change and in which direction?

6. This document does not consider or subdivide the subject of taxonomy architecture in terms of business (e.g., tax reporting, SBR) or other use profiles. (a) Do you think this would be an area that should be revisited? (b) Are there specific profiles you suggest we investigate in future versions?

7. Do you agree with the current approach for the description of architecture characteristics in terms of “pros and cons,” or is there an alternative approach you think would be more appropriate?

8. Section 6.2 - Analysis of extensions and use cases in the guidance document looks at the interaction between the design of taxonomies and the extensibility of XBRL. Do you think this section represents current and best practice in this area?

9. Do you think the document should make more or less of a reference to the support for, and handling of, XBRL in the software market?

FUTURE DIRECTION:

10. (a) What would you like to see in your ideal taxonomy architecture document from XBRL International? (b) What additional support/guidance materials would you like to see developed in addition to the XTGD to help with taxonomy design/architecture?

If you have not already done so we would appreciate your feedback on the subjects to be covered in future versions of this document. The survey on this topic can be found at:

https://www.surveymonkey.com/s/TAGTFSurvey

GET INVOLVED:

If you are interested in contributing to the future versions of the XBRL Taxonomy Guidance Document, please contact us on TAGTF@xbrl.org.
XBRL TAXONOMY GUIDANCE DOCUMENT (XTGD)

Version 1.1

ABSTRACT

The Taxonomy Architecture Guidance Task Force (TAG-TF) is a project of the XBRL International, Inc. (XII) Best Practices Board (BPB) which publishes white papers and other resources to aid the market in the understanding and implementation of eXtensible Business Reporting Language (XBRL), the global, structured data standard for financial and non-financial reporting. The TAG-TF was established in 2012 to develop guidance materials for XBRL taxonomy creators and owners to help them make informed decisions based on the XBRL taxonomy architectures identified.

This XBRL Taxonomy Guidance Document (XTGD) gives analysis and guidance on select taxonomy aspects that were chosen to cover a cross section of the challenges that taxonomy architects face, including:

• Architectural choices for filing programs
• Data modelling
• Application of taxonomy architecture features

All data is sourced from XBRL taxonomies in current production use, and guidance is provided in the XTGD based on analysis of this data and the collective taxonomy architecture and implementation experience and knowledge of the TAG-TF members. Future versions of the XTGD will respond to the continued need for objective guidance on other aspects of taxonomy architecture. One way in which the TAG-TF gathers market needs is through short online surveys. To take part in the TAG-TF survey to decide the contents of the next version of the document, please visit: https://www.surveymonkey.com/s/TAGTFSurvey.

Have feedback to Offer?
The TAG-TF greatly values feedback on the XTGD - please send any feedback by email to TAGTF-feedback@xbrl.org.

Interested in Contributing to the Work of the TAG-TF?
To join the TAG-TF and help develop guidance to the XBRL community, please send an email indicating your interest and qualifications by email to TAGTF@xbrl.org.
MEMBERS OF THE TAG-TF

Members of the current TAG-TF contributing to the development of the XTGD include:

**Ben Russell (Chair):** CoreFiling

**Shilpa Dhopale:** IRIS Business Services

**Paul Hulst:** Deloitte Netherlands

**Eric Jarry:** Banque de France

**Makoto Koizumi:** Mercury and Earth

**Claudia Koschtiial:** TU-Bergakademie Freiberg

**Chie Mitsui:** Nomura Research

**Brad Monterio (XII Best Practices Board Liaison):** Colcomgroup

**Maya Nair:** IRIS Business Services

**Pascal Rodrique:** Banque Nationale de Belgique

**Trevor Pyman:** IRIS Business Services

**Ronald Schechter:** PR Newswire

**Joel Vicente:** CoreFiling

**Andromeda Wood:** IFRS Foundation

Former members of the TAG-TF who contributed to the XTGD are:

**Shweta Gupta (Former Chair)**

**Somnath Ray**
# Table of Contents

1. Introduction ........................................................................................................... 9
2. Audience and use ................................................................................................... 10
3. Work To-Date ......................................................................................................... 11
4. The TAG-TF definition of “good practice” ......................................................... 12
5. General Taxonomy Points .................................................................................... 13
   5.1 Taxonomy use cases ....................................................................................... 13
   5.2 Scope of what needs to be represented in the taxonomy ......................... 14
   5.3 Using the XTGD in taxonomy design ......................................................... 15
6. Open or closed filing programs (taxonomies) .................................................. 17
   6.1 Regulatory extension vs preparer extension ........................................... 17
   6.2 Analysis of extensions and use cases ....................................................... 18
   6.3 Should the taxonomy be designed for extensions? ................................ 20
   6.4 Good practice when planning for extensions ......................................... 22
7. Modelling of tables or lists ................................................................................... 24
   7.1 Examples of table and list types .............................................................. 24
   7.2 What XBRL offers to model common table structures ....................... 27
   7.3 Pros and cons of tuples and explicit/typed dimensions ...................... 29
   7.4 Comparative view of the XBRL data model options ......................... 31
   7.5 Good practice when modelling tables and lists .................................... 33
8. Labels ..................................................................................................................... 37
   8.1 Label linkbase and labels beyond the standard role ................................ 37
   8.2 Generic labels .............................................................................................. 39
   8.3 Good practice for “Standard” label construction .................................... 40
Appendix A. Taxonomy observations template .................................................... 45
Appendix B. Glossary ............................................................................................... 46
Appendix C. Lists of taxonomies ............................................................................ 47
1. INTRODUCTION

XBRL today is a global, structured data standard widely used for compliance and business reporting. XBRL use is mandated by many governments, regulators and supervisory bodies. In most cases, the taxonomy architecture and other supporting decisions used by these overseers have been developed independently or follow patterns laid down by the technology being used to create the taxonomy. This has led to several, disparate schools of thought arising around XBRL taxonomy architecture that may benefit from the collective experiences of others organizations that have previously tried a particular approach or have been successful with other approaches.

Over the course of the last few years, the number of XBRL implementations around the world has reached critical mass - there are enough taxonomies to be able to study the practical application of XBRL taxonomy architectural decision-making and analyse empirical data taken from those taxonomies. This creates an opportunity for current and future custodians of taxonomies to learn from others in order to better achieve their business goals. By analysing a sample of taxonomies, this XTGD aims to increase the understanding around important taxonomy architecture choices as well as approaches designers can take.

The variability in solutions to reporting challenges has shown that the original goal of defining XBRL taxonomy profiles - the idea that groups of taxonomies with similar business requirements share common architectural points - is not reflected in the current set of taxonomies analysed by the TAG-TF. Some taxonomies have very similar characteristics, but there is no compelling evidence that this is linked to their business requirements or goals.

What can be seen in the analysis is that, sometimes, there is a clear consensus of the approach to meet specific reporting requirements. In these cases, it is reasonable to assume that following this approach can be considered good practice. Where there are two or more approaches taken (i.e., where different mechanisms are used to achieve similar business goals or requirements), it is important for taxonomy developers to understand the available options, be able to evaluate the suitability of each option for their use case and be aware of potential consequences of the chosen option.
2. AUDIENCE AND USE

The XTGD is targeted at those needing to make decisions about an XBRL taxonomy architecture. While some parts of the XTGD are of general interest to those who are involved in developing an XBRL reporting program, it is primarily aimed at XBRL taxonomy architects who have a prior understanding of the technical XBRL specifications.

The document strives to report good practice and present options for meeting specific reporting goals, as well as benefits, challenges and examples of taxonomy architecture decisions. Users of the XTGD should understand that it is not meant to prescribe certain approaches, but rather inform architects of the possible impact of taxonomy architectural decisions. With this in mind, users should feel free to deviate from the practices described here if there is a good reason to do so – the TAG-TF requests that they also provide feedback by email (TAGTF-feedback@xbrl.org) about their experiences to the TAG-TF so that other architects may benefit.
3. **WORK TO-DATE**

In order to document prevailing taxonomy architecture, the TAG-TF developed an observation document questionnaire that was used to gather information on a number of existing XBRL taxonomies in use around the world today (see “Appendix A – Observation document template”). The questionnaire was preferentially filled out by the taxonomy owner but TAG-TF members with a detailed knowledge of the taxonomy also contributed to the observations.

Having captured observation data on these taxonomies, the TAG-TF analysed the data for the benefit of the XBRL community. This proved to be a complex analysis process, requiring in-depth and specific knowledge of particular XBRL reporting programs as well as a practical, technical understanding of the XBRL specifications. The results of the initial investigations are included in this version of the XTGD.

Note: The architectural decisions surrounding taxonomies using data point modelling methodologies is not explicitly covered by this version of the XTGD - these types of taxonomies were not in production use at the time of analysis and writing.
4. **THE TAG-TF DEFINITION OF “GOOD PRACTICE”**

To provide a guidance document that is useful as well as informative, the TAG-TF considered a number of phrases to characterise its findings and recommendations.

- “Best practice” was considered inappropriate given the diversity of approaches found during the taxonomy analysis coupled with the lack of objective metrics to measure their success.
- “Common practice” implies some benefits in using mature tools, techniques, approaches and methodologies but should not be followed blindly since there are also some common mistakes.
- Therefore, throughout the XTGD, **“good practice”** has been used in the sense in which it is described below.

Good practice in taxonomy architecture can be said to be the design decisions that exploit the features that XBRL adds to XML. In specific cases where an XBRL specification defines the intended business case that a taxonomy feature was designed to address, it is typically considered good practice to follow this usage.

Good practice aligns architectural approaches with business goals and helps communication of reporting requirements from the issuer to the users, helps the understanding of resultant reports, or both. In the XTGD, this is represented by the listing of pros and cons for approaches to the implementation of an XBRL feature or the realisation of a business goal. The pros and cons expose the impact of different approaches to the same architectural aspect, helping the reader to choose the best fit for their specific case.
5. GENERAL TAXONOMY POINTS

This Chapter covers some of the more general aspects of XBRL taxonomy architecture. This includes enabling a taxonomy architect to define “why a taxonomy is being written” in a way that enables it to be classified or compared to other XBRL taxonomies. The practices identified in this Chapter are applicable for all taxonomy architects throughout the taxonomy lifetime and include:

- How to categorise a taxonomy (for example, taxonomy uses cases and profiles);
- What is included in the taxonomy (the scope of the taxonomy); and
- How the taxonomy will be used (for example, will it be extended).

5.1 TAXONOMY USE CASES

As noted in the introduction to the XTGD, it is not yet clear how to describe profiles of XBRL taxonomy architectures that relate to specific taxonomy use cases. This section is included so that it is possible to refer to specific practices using these terms in the future and to give a view on how these use cases might be described.

Within the taxonomies analysed by the TAG-TF, the most common taxonomy use case was for Generally Accepted Accounting Principles (GAAP). IFRS, Belgian GAAP, Spanish GAAP, US GAAP and UK GAAP are some of the examples of a GAAP use case and the basis for an XBRL taxonomy. There are, however, other use cases for building a taxonomy, for example:

- The Global Reporting Initiative (GRI) taxonomy that is based on and used for sustainability (financial and non-financial) reporting; and
- The Common Reporting (CoRep) taxonomy that is based on the capital requirements of amended Directives 2006/48/EC and 2006/49/EC.

Even within the set of taxonomies defined by the GAAP use-case, there are many different taxonomy architecture approaches used. The lack of similar choices made on the architecture for this set of taxonomies indicates that it is not a straightforward task to provide a description of a taxonomy that can be used in comparison to others. In order to address this issue, the TAG-TF defines an approach that describes each taxonomy as being a combination of two factors:

- The business domain that it addresses; and
- The final intended usage of the taxonomy.
Examples of **business domains** include:

- Compliance reporting, including:
  - Tax/revenue collection;
  - Banking supervision;
  - Insurance supervision;
  - Capital markets reporting;
- Financial and non-financial reporting, including:
  - Sustainability/CSR reporting;
  - Integrated reporting;
  - Management reporting;
  - Annual/quarterly reports;
- Corporate governance;
- Corporate Actions;
- SBR; and
- Risk management.

Examples of the **final intended usage** of the taxonomy include:

- Define metadata for use with other XBRL taxonomies such as business rule and relations between report elements;
- Representing or replacing Excel-based/spreadsheet-based reporting;
- Formalising the reporting elements in a set of reporting principles;
- Providing a specialist taxonomy module to be reused within other taxonomies; and
- Providing information around data relationships and connectivity.

Throughout the XTGD, when taxonomies are described, reference may be made to the business domain, final intended usage or both. This was done to help the reader assess how closely the reviewed taxonomy matches the user’s own situation and needs.

### 5.2 Scope of what needs to be represented in the taxonomy

As a general definition, taxonomies orderly classify something according to its presumed natural relationships. An XBRL taxonomy orderly classifies reporting concepts according to their presumed natural reporting relationships. These reporting concepts typically belong to a well-defined reporting framework. The principles, directives and laws found within this reporting framework normally define the scope of what needs to be represented in an XBRL taxonomy.

It is good practice to develop an understanding of the data being reported and its granularity in terms of both the end-use of the data and how the data is to be reported. Ideally, since XBRL taxonomies can capture and build a number of different relationships between pieces of
information, it is important to have an understanding of individual data points (e.g., their type and form) and all the relationships between the pieces of data so that they can be reflected in the taxonomy architecture.

5.3 USING THE XTGD IN TAXONOMY DESIGN

5.3.1 EXPECTED USAGE OF THE XTGD

The XTGD is intended to be used when:

• A requirement must be fulfilled and the reader is looking for guidance on good practice in architecture to implement this feature; and/or
• The reader is looking for guidance on good practices in taxonomy architecture to handle a specific business reporting need or requirement through XBRL.

The XTGD covers both of these in whichever of these ways is most natural to discuss good practice around a particular aspect of taxonomy architecture.

5.3.2 CONTENT OF EACH SECTION

For each taxonomy aspect under consideration, specific business requirements or taxonomy aspects are taken and described. The following content can be expected within each section:

• A description of the business requirement or taxonomy aspect under investigation;
• A summary of approaches taken, including a description of each approach, and an indication as to whether approaches are used by all of the taxonomies analysed, some, or none;
• The TAG-TF analysis, including benefits and challenges of each approach, or when each approach is relevant; and
• Conclusions, including good practices in taxonomy architecture.

5.3.3 ALIGNMENT OF ORDERING OF TAXONOMY ASPECTS AND DESIGN DECISIONS

In the writing of the XTGD, it was considered how decisions made about one aspect of taxonomy architecture will have an impact on other decisions, making some choices more logical or preferable than others for the subsequent decision(s).

The XTGD strives to present taxonomy aspects in the order in which they are likely to be defined. In this version of the XTGD, the following taxonomy architectural decisions are covered in this order:

• Deciding whether or not to create a taxonomy designed to be extended;
- Deciding how to model tables and lists (e.g., whether a taxonomy that is designed to be extended should use explicit dimensions to which the reporter must add its own members); and
- Defining the purpose and use of labels – decisions made about the modelling approaches used can inform and affect the way in which labels are constructed.
6. OPEN OR CLOSED FILING PROGRAMS (TAXONOMIES)

Practical usage of XBRL has introduced a convention of describing taxonomies as open or closed taxonomies. This distinction has been drawn to encapsulate the idea that there are taxonomies that can be extended (i.e., they are open), and those that cannot (i.e., they are closed).

The TAG-TF takes the view that this is misleading since the XBRL specification makes no such distinction. This means that it is not possible to create a closed taxonomy according to this convention – in other words, all taxonomies can be extended by anyone with the capabilities and knowledge to do so. It is however possible for extension to be controlled within a filing system.

When making choices relating to taxonomy architecture, it is more appropriate to describe the filing program or expected usage of the taxonomy as open or closed. This topic depends heavily on the filing system and therefore some discussion is unavoidable in order to understand the effect on taxonomy architecture. This is the first step to identifying the main concern in this area for taxonomy architecture – that is, understanding what level of extensions are expected or required and what measures can be taken to allow these extensions to be created efficiently.

6.1 REGULATORY EXTENSION VS PREPARER EXTENSION

In general the extension of a taxonomy can be done both by regulators and preparers. A regulator may wish to extend an existing base standard taxonomy (for example, the IFRS Taxonomy). The regulator decides if this new taxonomy must be used by a preparer as is (not further extension allowed) or that the preparer must (or may) add further concepts and structures.

A preparer may be then be required to or choose to extend the base taxonomy specified within a filing system.

For example the IFRS Taxonomy is extended to produce the Danish IFRS Taxonomy. This can then be extended by preparers during filing.

In the following sections we have written the guidance to apply generally to both regulator and preparer extensions. We will explicitly state cases where the guidance given applies more to one or the other.
6.2  **ANALYSIS OF EXTENSIONS AND USE CASES**

In order to support the analysis, the following levels of XBRL taxonomy extension have been defined:

- **No extensions**: In the case of preparers: where the filing program has disallowed any taxonomy extensions, and XBRL instance documents must be written against the approved, in-use, published XBRL taxonomy. In the case of regulators: they have specified a base standard taxonomy supplied by another body to be used directly by their filers i.e. they have created no extensions themselves ;
- **Limited extensions**: Extensions contain either presentation changes that do not modify the original set of data points (e.g., translation of labels) or create new data points that go beyond the scope of the base taxonomy (e.g., sector-specific KPIs). While the criteria for allowed extensions could be different across implementations, the extension taxonomy continues to describe the complete set of data points defined in the base taxonomy; and
- **Unrestricted extensions**: Extensions contain additional concepts and linkbases that add to or override parts of the base taxonomy. These extension taxonomies do not describe the complete set of data points defined in the base taxonomy.

A summary analysis of where extensions are permitted by preparers can be found in Appendix Appendix C. The following observations are seen in that analysis:

- In some cases, the taxonomy is used to support an open filing program where unrestricted extensions are required in order to arrange or add to the concepts provided in the base taxonomy to meet the needs of the reporting program;
- In some cases, the taxonomy is only used as part of an extension taxonomy. In these cases the taxonomy is described as a definitional taxonomy, and unrestricted extensions must be created to define reports that reuse its content;
- In some cases, the taxonomy is used to support a closed filing program where limited extensions are allowed; and
- In some cases, the taxonomy is used to support a closed filing program that enforces no extensions, explicitly does not allow extensions, and only focuses on a defined data set.

### 6.2.1  **SPECIFIC USE CASES**

#### 6.2.1.1  **NO EXTENSIONS: FIXED DATA POINTS REPORTING USE CASE**

The decision to not plan for extensions is made when the taxonomy presents a fixed set of data points, and these are the only data points that are required and allowed. Allowing extensions in this case may make the data contained in the instance difficult or challenging to interpret.
An example from the taxonomies analysed is the SURFI taxonomy whereby specific data requirements for regulatory reporting are set out in regulations and legislation.

6.2.1.2 **Limited extensions: international use case**

Limited extensions are considered in the scope of some international taxonomies (e.g., those used for banking or insurance supervision in Europe). Extensions may be limited to introducing labels in specific languages (e.g., French labels in France), or to introduce specific assertions (e.g., to test that the monetary unit used corresponds to what is accepted - GBP in United Kingdom).

An example from the taxonomies analysed are the CoRep version 1 national taxonomies (released in 2006). This filing program is not considered open and only limited extensions (that do not add or remove data points) are allowed.

6.2.1.3 **Unrestricted extensions: framework or definitional use case**

Unrestricted extensions are planned for when the aim of the taxonomy is to provide a framework or a set of definitions that are not designed to be reported against directly. In this case, either the regulator or the preparer is required to create an extension.

An example from the taxonomies analysed is the IFRS Taxonomy – where general principles for what is to be reported are set out, and it is left to the user of the taxonomy to determine any specifics extensions that may apply to their business, industry, or sector.

When the user of the framework or definitional taxonomy creates an extension for their own purpose, then that user should also consider whether to plan for further extensions - for example, the Chile IFRS taxonomy is extended from the IFRS core taxonomy.

6.2.1.4 **Special consideration: framework or definitional use case not requiring extensions**

An overriding feature of principles-based reporting is that the preparer should provide any data that is required to meet the aims of the principles. This would suggest that, in theory, planning for unrestricted extensions is appropriate. In practice, the requirements of some principles-based reporting programs are met with no extensions. For example the GRI Taxonomy covers all the components needed to prepare a complete report. The implementation guide states that any preparer could extend the taxonomy if they deem it necessary to report additional information.
For the principle-based reporting use case to work with no extensions, good practice at the reporting program level would be to actively encourage reporters to align their reporting formats to the taxonomy required by the consumer. This can make the taxonomy viable with no extensions.

It has been observed that when disallowing extensions within a principles-based reporting program, a mechanism either in the taxonomy or filing program has been provided for that allows companies to report data not defined in the taxonomy.

Examples of how this has been done in the observed taxonomies and implementations are:

- Do not specifically disallow extensions, but do not plan for them (i.e., extensions are allowed, but not encouraged);
- Use inline XBRL (iXBRL) to provide both tagged (XBRL and HTML) and non-tagged (HTML only) data within an iXBRL instance document (to be discussed in future versions of the XTGD);
- Include reporting concepts that allow for additional information, for example, concepts that capture blocks of free text; and
- Use footnotes to add additional information to the XBRL instance document.

### 6.2.2 Summary of Specific Use Cases

The research data shows that there are relevant use cases for both planning for extensions or not and that the expected level of extensions is a function of the expected usage of the taxonomy rather than the business domain.

Different taxonomies were expected to support different types of extension leading to the definition of extension levels which depended on whether the base taxonomy’s data structure was expected to be intact in extension taxonomies.

Use cases found in the taxonomies analysed show how expected levels of extension can be categorised and the way in which the decision to design for extensions must take into account the reporting program that the taxonomy supports.

### 6.3 Should the Taxonomy Be Designed for Extensions?

The following table shows a set of statements with a comparative measurement of support for the types of extensions. This level of support required can be matched to the reporting requirements in order to decide what level of extensions should be planned for the filing program requirements.
For the purposes of this table, the levels of support are defined as follows:

- **None** – this level of allowed extension does not support the requirement;
- **Low** – this level of allowed extension can support the requirement with significant additional effort;
- **Medium** – this level of allowed extension can support the requirements and the effort required depends on specific restrictions placed on the extensions;
- **High** – this level of allowed extension supports the requirement but still requires additional effort; and
- **Full** – this level of allowed extension meets this requirement with no additional effort.

**TABLE 1: LEVEL OF SUPPORT FOR REQUIREMENTS CRITERIA WITH DIFFERENT EXTENSION LEVELS**

<table>
<thead>
<tr>
<th>#</th>
<th>Criteria</th>
<th>Level of support with no extensions</th>
<th>Level of support with limited extensions</th>
<th>Level of support with unrestricted extensions</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>There must be flexibility to disclose additional information within the XBRL instances (rather than external to them).</td>
<td>None</td>
<td>Medium</td>
<td>Full</td>
</tr>
<tr>
<td>2</td>
<td>The data received must be standardised to allow data to be compared between reports.</td>
<td>Full</td>
<td>High</td>
<td>Medium</td>
</tr>
<tr>
<td>3</td>
<td>XBRL data should be the same as within a freeform prepared report.</td>
<td>None</td>
<td>None</td>
<td>High</td>
</tr>
<tr>
<td>4</td>
<td>Taxonomy element definitions should never be duplicated.</td>
<td>Full</td>
<td>Low</td>
<td>Low</td>
</tr>
<tr>
<td>5</td>
<td>Report information should be seamlessly stored to a database on receipt.</td>
<td>Full</td>
<td>Low</td>
<td>Low</td>
</tr>
<tr>
<td>6</td>
<td>Taxonomy users should not have to create extensions.</td>
<td>Full</td>
<td>Full</td>
<td>None</td>
</tr>
<tr>
<td>7</td>
<td>When a taxonomy is released, it must be possible to create reports immediately.</td>
<td>Full</td>
<td>Medium</td>
<td>Low</td>
</tr>
</tbody>
</table>

When using this table, it is good practice to pay particular attention to decisions made where a **medium** level of support is given. In these cases, the taxonomy architecture plays a valuable role in ensuring that the effort required to meet the requirement is **minimized**.
6.4 Good practice when planning for extensions

It is good practice to plan for a level of extensibility that correctly supports the filing program requirements rather than attempt to define the taxonomy as being open or closed.

Once a decision has been made to design for taxonomy extensions, there are several good practices to consider:

- Include strict, clear, consistent instructions on how taxonomy extensions should be created. Specific features should be in place to allow for the taxonomy to be extended (e.g., taking a modular approach to different taxonomy sections, or, rather than define dimension members for an area that is known to be variable, provide an obvious place for extenders to add their own dimension members).
- Only allow extensions that follow the rules described in the extension guidance document. This means that any design features included and described for the base taxonomy continue to be valid and leveraged in the extension taxonomy for use by reporters or further extensions.
- Enforce the extension rules at the reporting program level. This helps maintain high quality data by making reports that do not follow the extension rules invalid for submission.
- Provide empty schema and linkbases to hold the extension elements. This helps the creator of the extension by giving clear guidance on where to put extension elements without the need for paper documentation.
- Analyse and add extensions to the base taxonomy where appropriate. Establish a taxonomy maintenance process to analyse and include common extension elements from corporate or regulator extension as best/common practice.

Where extensions are used, additional complexity in analysing such reports can be mitigated by the following good practices:

The creators of the extensions should:

- Not redefine existing data points already included in the core taxonomy;
- Maintain established taxonomy quality rules (e.g., namespaces from the base taxonomy should not be changed); and
- Taxonomy architecture of the extensions should be aligned with the base taxonomy, including the usage of taxonomy features.

These good practices aid in the understanding of the extension taxonomy, primarily by ensuring that the features and documentation of those features defined for the base taxonomy are reused in the extension and that consistency is achieved from base to extension taxonomy.
Good practices for creating extensions include:

- The extended taxonomy should refer to the base taxonomy using the canonical location of the base taxonomy. In this way, no changes are made to the base taxonomy files;
- The extension taxonomy adjustment should be contained in an identifiable and separate set of files;
- While exchanging the XBRL instance, the extended taxonomy should be readily available. Either hosted online or included as part of a file set containing both the instance and the extension; and
- The extended taxonomy should follow the taxonomy architecture defined for extensions where provided or take account of conventions used in the base taxonomy where no extension architecture is defined.
7. MODELLING OF TABLES OR LISTS

Many reporting requirements require a breakdown of information by one or more dimensions, often represented as *tables or lists*. In this section, four types of tables will be presented that make up the most commonly used table structures in observed reporting requirements. Table 10 in Appendix C shows the use of these structures in the XBRL taxonomies that were analysed by the TAG-TF.

7.1 EXAMPLES OF TABLE AND LIST TYPES

7.1.1 EXAMPLE 1: ONE DIMENSION – ONE OR MORE MEMBERS TO BE REPORTED AGAINST, DISTINCT MEMBERS NOT KNOWN IN ADVANCE

**Reporting Requirement:** Determine which countries/regions have sales in excess of 5% of total sales. Report for those countries/regions the following:

- Sales;
- Costs; and
- Number of employees.

A possible table representation could be:

<table>
<thead>
<tr>
<th>Country/Region</th>
<th>Sales</th>
<th>Cost</th>
<th>Employees</th>
</tr>
</thead>
<tbody>
<tr>
<td>France</td>
<td>200</td>
<td>50</td>
<td>3</td>
</tr>
<tr>
<td>Spain</td>
<td>300</td>
<td>80</td>
<td>4</td>
</tr>
<tr>
<td>APAC</td>
<td>400</td>
<td>100</td>
<td>5</td>
</tr>
</tbody>
</table>

The characteristics of this structure are that

- The breakdown uses one dimension (country/region); and
- It is not known *in advance* how many items will be reported (one or more).

While the 5% requirement means that a maximum of 20 members will be required, the issue is whether the complete set of members can be practically enumerated by the taxonomy author.
7.1.2 **Example 2: Unordered List of Items**

**Reporting requirement:** Report all awards received in the reporting period.

A possible table representation could be:

<table>
<thead>
<tr>
<th>Award</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Best employer of the year 2011 in the Netherlands</td>
<td></td>
</tr>
<tr>
<td>Company with the lowest level of injuries in the automotive industry in Europe for the period 2010 – 2011</td>
<td></td>
</tr>
</tbody>
</table>

In this case, the reporter must supply all values as specified in the requirement but the number of them is unknown. There is also no requirement to be able to identify them individually or order them. Overall the values are more likely to be variable and more like data than more stable meta-data.

7.1.3 **Example 3: One Dimension - One or More Members to be Reported, Number of Each Member Known in Advance**

**Reporting requirement:** Report the total volume of water withdrawn in cubic meters per year (m³/year) by the following sources:

- Surface water, including water from wetlands, rivers, lakes, and oceans;
- Ground water;
- Rainwater collected directly and stored by the reporting organization;
- Waste water from another organization; and
- Municipal water supplies or other water utilities.

A possible table representation could be:

<table>
<thead>
<tr>
<th>Water Source</th>
<th>m3/year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Surface water, including water from wetlands, rivers, lakes, and oceans</td>
<td>50</td>
</tr>
<tr>
<td>Ground water</td>
<td>0</td>
</tr>
</tbody>
</table>

In this case, the reporter must supply all values as specified in the requirement but the number of them is unknown. There is also no requirement to be able to identify them individually or order them. Overall the values are more likely to be variable and more like data than more stable meta-data.
Rainwater collected directly and stored by the reporting organization

Waste water from another organization

Municipal water supplies or other water utilities

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Rainwater collected ...</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>Waste water from ...</td>
<td>20</td>
<td></td>
</tr>
<tr>
<td>Municipal water ...</td>
<td>300</td>
<td></td>
</tr>
</tbody>
</table>

The characteristics of this structure are that:

- The breakdown uses one dimension (in this example, water source); and
- It is known in advance how many items will be reported (in this example, five).

### 7.1.4 Example 4: Two Dimensions - One or More Members to Be Reported for Each Dimension, Number of Each Member Not Known in Advance

**Reporting requirement:** provide revenue per operating segment and geographical market.

A possible table representation could be:

<table>
<thead>
<tr>
<th></th>
<th>Denmark</th>
<th>Sweden</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bikes</td>
<td>200</td>
<td>300</td>
</tr>
<tr>
<td>Cars</td>
<td>400</td>
<td>500</td>
</tr>
</tbody>
</table>

The characteristics of this structure are that:

- The breakdown uses two dimensions (in this example, operating segment and geographical market); and
- It is not known in advance how many items will be reported (one or more for each dimension), only the reporter will know which operating segments are used and what they define as a geographical market (i.e., it might be a country, or a group of countries such as the Nordic countries).

### 7.1.5 Example 5: Two Dimensions — For One Dimension, Number of Members Known in Advance; For Second Dimension, Number of Members Not Known in Advance

**Reporting requirement:** Provide the number of employees broken down by gender and region.

A possible table representation could be:
### Summary of Examples

In summary, each table can be characterized by:

- The number of dimensions used;
- Whether the reported members of those dimensions are known at the time of creation of the taxonomy (or are only known to the reporter); and
- The number of members in each dimension.

### What XBRL Offers to Model Common Table Structures

XBRL provides multiple ways to model table structures:

- **Tuples;** and
- **Dimensions** (two types):
  - **Explicit Dimensions;** and
  - **Typed Dimensions.**

In the observed taxonomies, a small number of taxonomies make use of tuples or typed dimensions. Explicit dimensions are a *common* structure, found in *most* of the taxonomies analysed. Taxonomies may use one, some or all of these approaches to correctly model the tables that are required.
The choice of data structure is one where there is little agreement across the taxonomies analysed. A typed dimension may seem a natural choice when the possible values cannot be defined in the taxonomy (e.g., asset or customer identification), or when the number of possible values is large (e.g., countries).

However, explicit dimensions were also used even for large numbers of value (e.g., countries, currencies) and some taxonomy architectures forbid the use of typed dimensions and request the preparers to define unknown a priori value through taxonomy extensions, defining explicit dimension members.

Other taxonomy architectures forbid the use of tuples requiring that only dimensional data structures be used.

Given the wide range of decisions made around which data structures to use for tables, the following sections analyse the pros and cons of the different XBRL options from a neutral viewpoint to allow decisions to be made with a view of the impact of those decisions.

7.2.1 Tuples

Tuples are a hierarchical structure that groups a number of items and/or other tuples for use as an unordered list. An example of a tuple is a single address where a street name, a house number and a city name are grouped to give a full address. This grouping can then be reported multiple times to give an unordered list of addresses.

7.2.2 Dimensions

Dimensions are defined in the XBRL Dimensions 1.0 specification as being defined through an XBRL concept. Dimensions can be used to define disaggregation or breakdown of data (e.g., “country of sales”, “type of customer”) or characteristics of the data (e.g., “computation method”, “before or after mitigation of risks”).

Two types of dimensions are defined by the XBRL specification:

- **Explicit dimensions**: the possible values of the dimensions are defined in the taxonomy as XBRL concepts and called a “dimension member.”
- **Typed dimensions**: the possible values are defined through an XML type (simple or complex), hence the name. Typically, the values of typed dimensions are not defined in the taxonomy, except when the type is an enumeration.
Another way of looking at the difference is that: with explicit dimensions, dimension members are defined in the taxonomy by the taxonomy author, whereas with typed dimensions, members are defined in the instance by the reporter.

### 7.3 Pros and Cons of Tuples and Explicit/Typed Dimensions

**TABLE 2: TUPLES**

<table>
<thead>
<tr>
<th>Tuples Pros</th>
<th>Tuples Cons</th>
</tr>
</thead>
<tbody>
<tr>
<td>Have very clear item grouping, visible to a user (e.g., a list of addresses, list of Board members).</td>
<td>The structure of a tuple cannot be changed by an extension taxonomy.</td>
</tr>
<tr>
<td>Allow for data structures that do not require an understanding of dimensional data.</td>
<td>It is not possible to identify a specific tuple unambiguously without referring to syntax-level content of an instance (e.g., in XLI Formula error messages).</td>
</tr>
<tr>
<td>Some reporting programs choose tuples because they can lead to smaller instance documents.</td>
<td>The use of multiple level tuples leads to a hierarchical representation of data that is more appropriately handled by dimensions (e.g., financial data with multiple breakdowns).</td>
</tr>
</tbody>
</table>

**TABLE 3: DIMENSIONS**

<table>
<thead>
<tr>
<th>Explicit or Typed Dimensions Pros</th>
<th>Explicit or Typed Dimensions Cons</th>
</tr>
</thead>
<tbody>
<tr>
<td>Allows for a dimensional (rather than hierarchical) representation of data that is the same design as the dimensional data stores that are likely to be in place for both the reporter and the consumer of report.</td>
<td>Requires an understanding of multi-dimensional data.</td>
</tr>
<tr>
<td>Non-duplicate facts in an instance can be unambiguously identified by the combination of its concept and its context (which contains the dimensional information).</td>
<td>There is an additional constraint when using dimensions that repeating information requires data that makes each fact unique (e.g. implementing a list of awards using dimensions would require a dimension such as Award ID that gives uniqueness to each award). This approach can lead to additional data being added that carries no semantic meaning.</td>
</tr>
</tbody>
</table>
### Explicit Dimensions Pros

This data model is one that feeds into a common understanding that something can either be broken down (as in sales-by-product) or ‘#tagged’ (as in Twitter) using fixed options.

A reader of an instance can identify sets of data for in one or more documents and be sure that they are comparing similar items (e.g., dimension member “namespace:Automobiles” in one breakdown has the same meaning as in any others in which it appears). When standard lists, such as ISO country lists, are used, this is equally true across different taxonomies.

You know the complete set of possible data before you start to write business rules or other data-based logic, whereas with other data structures you do not.

The structure of an explicit dimension can be changed by an extension taxonomy in a backwards-compatible manner (e.g., adding a new member to a breakdown).

Allows assignment of a default dimension member which can provide additional functionality.

### Explicit Dimensions Cons

Explicit dimensions require the list of members to be known and stable over a time comparable to the release cycle of the taxonomy.

The taxonomy creator must define a comprehensive list of the members that would be possible. This might be challenging, e.g., when defining the members for a dimension for “Region” the regions required by users may vary for example, “Asia-Oceania” and “Australasia”.

There are interpretive issues for readers of instance. If someone does not appreciate that the combination of both the namespace and local name of a dimension member are required to tell that one dimension member is the same as another, they may find that they are not comparing like with like. (e.g. “namespace1:Cars” may not mean the same as “namespace2:Cars.” Maybe the definition in namespace2 also includes buses.).

Since members have no 'start' and 'end' date on them to allow them viable in a dimension or not, the taxonomy must take care of this versioning aspect of dimensional content. This can be troublesome if the content is determined by third parties (like ISO).

### Typed Dimensions Pros

Provides reporting flexibility - values are not constrained and can cover an infinite or extremely large number of unexpected values.

### Typed Dimensions Cons

As the members will differ from instance to instance, they can’t be used for comparison without an analysis first to see if they are the same.
No need to use extensions to capture information only the reporter can know (e.g., product lines).

This reduces the need for taxonomy extension and thus can be used to capture information only the reporter can know (e.g., product lines). This means that software applications created for the reporting need can be simpler as only the instance has to be created, not a taxonomy as well. No need for the reporter to invest in software and knowledge for creating taxonomies.

Flexible feature of XBRL that could be misused where it might be more appropriate to have other data structures.

7.4 **Comparative View of the XBRL Data Model Options**

Aside from the suitability of a particular data structure from a modelling viewpoint, it is good practice to take into account the practicalities of choosing a particular model. A comparative view of the practical usage of the taxonomy is given in Table 4 to augment the pro/con analysis above. This focusses on particular expected usage of the chosen data model and gives specific considerations to help choose or implement a particular model.

**Table 4: Practical Considerations When Choosing Specific Data Models**

<table>
<thead>
<tr>
<th>Expected use of the taxonomy</th>
<th>Considerations for tuples</th>
<th>Considerations for explicit dimensions</th>
<th>Considerations for typed dimensions</th>
</tr>
</thead>
<tbody>
<tr>
<td>The data in the instance document is used in automated processing</td>
<td>XBRL does not provide a mechanism for uniquely identifying specific items in a tuple list so any operations should be considers covering all instances of a specific tuple</td>
<td>None identified</td>
<td>The constraints chosen for the dimension type should be chosen to help use typed members in automated processes</td>
</tr>
<tr>
<td>Additional data points need to be added beyond those defined by</td>
<td>No extensions are required. A tuple can be reported multiple times, creating</td>
<td>Extensions are required to add additional data points</td>
<td>No extensions are required. Additional dimension members are defined in the</td>
</tr>
<tr>
<td>the taxonomy authors</td>
<td>additional data points</td>
<td>instance, creating additional data points</td>
<td></td>
</tr>
<tr>
<td>----------------------</td>
<td>------------------------</td>
<td>-----------------------------------------</td>
<td></td>
</tr>
<tr>
<td><strong>Data submitted in instance document should be comparable across instances (e.g. the value of a data point in one instance should be directly comparable to the equivalent data point in another instance)</strong></td>
<td>The layout of the tuple remains constant between instances. Which lends itself to some comparability at the tuple level rather than the individual fact level.</td>
<td>Data points are directly comparable between instances, due to explicit nature of dimension qualification.</td>
<td>The constraints chosen for the dimension type should be chosen to help comparability of data. Either chosen and made known by the reporter (for comparing multiple reports from the same reporter) or the taxonomy author (for comparing reports across multiple reporters).</td>
</tr>
</tbody>
</table>

| **To understand what needs to be reported** | A user must be able to identify the elements that make up a tuple | A user must be able to identify the hypercube, dimensions and dimensions members that make up the definition of the data structure | A user must be able to identify the hypercube, dimensions and dimension types that make up the definition of the data structure |

| **Impact on taxonomy maintenance (Assuming other factors being constant)** | Taxonomy will need to be updated when the structure of tuple has to undergo a change | Taxonomy will need to be updated when the list of domain members is to be changed/updated and when reporting items for the dimension undergo a change | Taxonomy will need to be updated when reporting items for the dimension change |
7.5 **GOOD PRACTICE WHEN MODELLING TABLES AND LISTS**

It is important that clear decisions are made around which XBRL features to use for modelling data that can be described as a table or a list. It is also important to understand that good reasons can be formulated for using all or any of the described approaches for the same structure depending on the use case.

The following good practices can be applied when deciding on appropriate data models to use in the taxonomy:

- Decide whether or not the preparers must make extensions to capture the information, and whether tuples, typed dimensions or explicit dimensions are allowed to be used;
- Describe common structures (such as in the examples above), decide how to model them, and apply the same approach to each occurrence;
- Try not to be constrained by arbitrary decisions on whether or not to use particular models. Taxonomy creators should evaluate all three and adapt what suits the requirements.
- Document the decisions regarding the modelling of table structures in the taxonomy architecture guide.

### 7.5.1 **EXAMPLES OF GOOD PRACTICE IN DATA MODELLING**

The table below shows how the various examples described above can be modelled using tuples, typed and/or explicit dimensions:

<table>
<thead>
<tr>
<th>Examples (See Section 7.1 for full description)</th>
<th>Possible Approaches</th>
</tr>
</thead>
</table>
| **Example 1 – table of one dimension, unknown members** | Tuple approach allows for all the possible data to be reported:  
  - **Tuple**: SalesCostEmployeesPerCountry  
  - **Containing items**: CountryName, Sales, Cost and Number of Employees.  

  Typed dimension approach allows for all the possible data to be reported:  
  - **Hypercube**: SalesCostEmployeesPerCountry  
  - **Lineltems**: CountryName, Sales, Cost, Employees  
  - **Typed dimension**: country_identifier (string)  

  Explicit dimension approach that allows for a limited set of data to be reported, under the condition that extensions are not possible: |
Example 2, a list of items

Tuple approach:
- **Tuple**: AwardsReceived
- **Containing items**: AwardDescription.

Typed dimension approach:
- **Hypercube** AwardsReveived
- **LineItems** AwardDescription
- **Typed dimension**: Award_identifier (string)

Example 3, table of one dimension with known members

Create a hypercube with an explicit dimension:
- **Hypercube**: WaterWithdrawalPerSource
- **LineItems**: WaterWithdrawn
- **Explicit dimension**: WaterSourcesDimension
- **Domain**: WaterSourcesDomain
- **Domain members**: SurfaceWaterMember, GroundWaterMember, RainWaterMember, WasteWaterMember, MunicipalWaterMember.

Example 4, multi-dimensional table with unknown members.

Use a typed dimensions or explicit dimensions as described in example 1.

Do not use tuples for the reasons described in the “Tuples good practice” section.

7.5.2 **Good practice for tuples**

The following good practices cover the usage of *tuples*:

- Do not use nested tuples to define multi-dimensional table structures. It adds additional complexity that can be avoided, especially if the inner and outer tuple can appear multiple times (e.g., a list of people with roles each having multiple addresses). Since the data can most likely be represented in a different way that avoids this complexity, it is good practice to avoid this approach.
- Consider using a tuple for a one-dimensional table of unknown length (e.g., as seen in example 2) wherein the dimension would just be a meaningless identifier (e.g., sequence
number). In this case, a tuple is the simplest solution available for the reporter as it requires no additional contexts in the XBRL instance.

- If the table has only one dimension and the amount of members is potentially unlimited (e.g., info on each car produced), consider using a tuple.

7.5.3 **GOOD PRACTICE FOR TYPED DIMENSIONS**

The following good practices cover the usage of **typed dimensions**:

- Add a concept to the table structure to capture a descriptive name for the typed dimension member (e.g., for a geographical typed dimension, define a line item country/region description). In that way the user of an instance does not have to decode the context to know for which country/region the data is reported.

- Ensure that no two members share the same description. This would be achieved by a general filing rule that prohibits inconsistent duplicates. Inconsistent duplicates are technically legal under XBRL v2.1.

  Example:

  Hypercube SalesCostEmployeesPerCountry
  LinItems: CountryName, Sales, Cost, Employees
  Typed dimension: country_identifier (string)

  Context D2012_Typed_ID_1 uses country_identifier = 1 for the year 2012
  Context D2012_Typed_ID_2 uses country_identifier = 2 for the year 2012.

  Situation to avoid in the instance is:

  <CountryName context=”D2012_Typed_ID_1”>Belgium</CountryName>
  <CountryName context=”D2012_Typed_ID_2”>Belgium</CountryName>

  <CountryName context=”D2012_Typed_ID_1”>Belgium</CountryName>
  <CountryName context=”D2012_Typed_ID_1”>France</CountryName>

- Forbid complex types (XML structures) within a typed dimension since this leads to a more complex model. The alternative in this case is to use several simple typed dimensions rather than a single complex one.

- Consider using a more specific type than just number or string to guide filers. For example, use a XML format to force the string to be a car registration number or a restriction to limit the number of characters used.

7.5.4 **GOOD PRACTICE WHEN DESIGNING FOR EXTENDED TAXONOMIES**

The following good practices cover the usage of **taxonomy extensions**:
• As the preparer has to create an extension taxonomy, use explicit dimensions for structures that will have a limited number of members and let the preparer create the required members. In general explicit dimensions work best in situations where the members represent meta-data, e.g. the names of regions in which a company does business.

• Use a typed dimension where the number of members will be very large (e.g., list of cars sold with the exact price for each individual item) to avoid having a very large taxonomy.

• In general typed dimensions are more useful when the members represent something more like data, e.g. a list of car registrations.
8. Labels

Generally, the schema and linkbases (which define relationships between concepts as defined in schema) are defined in a manner that enables computer systems to read and process the associated files. Taxonomy labels provide the human readable interface for the taxonomy. It is good practice to define label usage as part of a taxonomy’s architecture to allow for this.

The most basic labelling scheme is to use the label linkbase to define a single label for concepts using the standard role, this role is defined in the XBRL Standard with no specific meaning attributed to it. However, most taxonomies require more advanced labelling schemes to meet the business requirements. This section presents two alternatives to applying labels to a taxonomy, the label linkbase beyond the standard role and the generic linkbase. A section covering implementation detail of how to construct labels considers the construction of a standard role label but can also be applied when using the more advanced labelling schemes.

8.1 Label Linkbase and Labels Beyond the Standard Role

The XBRL mechanism for defining labels beyond the standard role is label roles. XBRL label roles are used to assign a specific meaning to a label. An example of this is the documentation label role that can be used to document the reference or the meaning of a concept.

Use of additional label roles was observed in all taxonomies analysed, with most taxonomies using more than one label role for their concepts. The most commonly used label roles (not including the standard label role) were terse label, period start, period end, and total labels, with 13 of 24 taxonomies using these label roles (albeit not always to achieve the same purpose). In addition, 10 taxonomies have used the documentation label role.

Use cases for additional label roles are:

- The standard role is not used in favour of a more specific definition of what information the label is conveying;
- The concept is used in multiple ways and those differences must be reflected in the labels used (e.g., value at the start of the period and value at the end of period. The label roles to use here would be period-start and period-end);
- When there are different names for the same concept (e.g., Natural Capital vs. Resources); and
- To gather different parts of the complete metadata that surrounds a concept so that they can be viewed separately (e.g., the description of a concept, the use of a concept, the legislative instrument that supports collection of this data).
When one of these or another use case applies, and label roles beyond the standard role are required, good practice in choosing a label role is to follow the steps below, in order, until a suitable label role is defined:

1. Select a label role from the XBRL specification;
2. Select a label role from the Link Role Registry (LRR); and then
3. Create a new label role and register this with the LRR.

The first step is to determine whether the desired label usage is already accounted for in the XBRL specification. The XBRL specification includes pre-defined roles, and it is good practice to use these where they fit the taxonomy author’s desired use. From the analysis of the taxonomies, it is observed that most of the taxonomies use the existing XBRL standard label roles. Given that a suitable role is not found, the next steps involve the use of the LRR (as discussed in the next Section).

8.1.1 The Link Role Registry (LRR) and New Label Roles

The XBRL specification has provided the flexibility to define new label roles to fit the requirements of taxonomy authors. New roles can be registered in the LRR\(^1\) that includes many more label roles than the XBRL specification. If the label roles in the XBRL specification do not fit the desired usage, then it is good practice to reuse a label role from the LRR (which has therefore been defined for another taxonomy).

If the LRR does not contain a role matching the requirements, then a decision should be made as to whether to use an inexact role or create a new one. The pros and cons of creating new roles are listed below:

<table>
<thead>
<tr>
<th>TABLE 5: PROS AND CONS OF CREATING NEW LABEL ROLES</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Pros</strong></td>
</tr>
<tr>
<td>New label roles help to represent the</td>
</tr>
<tr>
<td>content in more appropriate manner.</td>
</tr>
<tr>
<td>If registered with LRR, the label roles are</td>
</tr>
<tr>
<td>available for other taxonomy developers.</td>
</tr>
<tr>
<td>Inexact usage of existing label roles may</td>
</tr>
<tr>
<td>be misleading.</td>
</tr>
</tbody>
</table>

\(^1\) Link role registry: [http://www.xbrl.org/LRR](http://www.xbrl.org/LRR)
In general, and given the pros and cons listed above, it is good practice to create a new label role if existing roles do not match the desired purpose.

8.1.2 GOOD PRACTICE FOR LABELS BEYOND THE STANDARD ROLE

The following good practices cover labels beyond the standard role:

- Use label roles to define the specific meaning of a label;
- Favour the use of existing label roles, firstly from the XBRL specification, and secondly from the LRR;
- Define new roles only if the existing roles are not suitable to represent the information;
- Register any new label roles with the LRR; and
- Consider whether labels assigned to other label roles should have a specific construction as in the label construction section.

8.2 GENERIC LABELS

An alternative to the use of the label linkbase is the use of the Generic Links specification. Generic links is an XBRL specification for creating any type of linkbase - its goal is to provide support to the existing linkbases and aim to overcome the limitations of traditional linkbases.

The functioning of the generic label linkbase is similar to the label linkbase. The main technical difference between the two: while the label linkbase is limited to defining labels for concepts within a taxonomy, the generic linkbase can be used to create labels for any XML element. In the taxonomies analysed, generic labels were used to label extended link roles (ELRs), custom data types and enumerations. In particular, one of the most common uses was to define labels in multiple languages for ELRs.

Use cases for the generic label linkbase are:

- **As a replacement to the traditional label linkbase:** In this case, all the labels (whether for elements, ELRs or other artefacts) are defined using the generic linkbase. From a processing point of view, use of a single type of linkbase could be a consistent approach; however, since the generic linkbase is a relatively new addition to the XBRL suite of specifications (and not extensively used), support may not yet be available in all currently available software tools.

- **As an additional linkbase:** In this case, the taxonomy contains two types of linkbases for labels – the label linkbase for element labels, and the generic linkbase for defining labels that cannot be catered by the label linkbase. In this way, users of software that does not support generic labels will still have access to partial labelling information.

The Pros and Cons of whether the generic linkbase is a good fit for a taxonomy are as follows:
8.2.1 **GOOD PRACTICE FOR GENERIC LABELS**

The following good practices apply to the use of generic labels:

- **Use generic labels:**
  - for taxonomy components that cannot be labelled using the label linkbase; and
  - where the label linkbase does not allow the flexibility required.
- **Ensure that the usage of generic labels and the relationship to the label linkbase is well defined so that taxonomies can be made readable in software applications that use the taxonomy.**

8.3 **GOOD PRACTICE FOR “STANDARD” LABEL CONSTRUCTION**

This Section covers standard label constructs whose primary purpose is to make the concept readable rather than any other purpose. Label construction refers to guidance or rules on the wording to be used for these items in order to make the report understandable once it has been rendered in an XBRL viewer. There are no significant technical limitations on how a label should be constructed so this can be considered a business-led decision.

A consistent approach is recommended when constructing labels. Consideration should be given to whether there is an existing label construction in the base of the taxonomy and whether labels can be unique. Labels should accurately represent the concept.

General good practice for standard label construction is described below:

- **Uniqueness:** In the same way that having unique names for concepts allows a computer to unambiguously identify a concept, having unique labels allows for people reading them to do the same. For example, instead of having multiple concepts labelled as “Other,” with a unique labelling scheme, these could be labelled to more specifically indicate their usage (e.g., “Other deductible expense”). When labels are allowed to be duplicated, reading labels in isolation can lead to mistakes in the understanding of a taxonomy or report.
- **Usefulness:** Labels should describe a concept in such a way that it accurately describes the meaning of the concept.
• **Contextless**: You should not need to know the location of the concept in a linkbase to correctly understand the meaning of the concept.
• **Conciseness**: Labels should be constructed as concisely as possible to accurately represent the concept. This should be true of all labels.
• **Purpose**: This may be so that people can navigate a taxonomy more efficiently or that an instance document can be better understood.

Regarding the effort to create or maintain labels, different approaches to creating labels will require different amounts of time and effort to create and maintain.

The taxonomies analysed showed the following approaches used to construct labels:

• **Reflect non-XBRL usage**: use wording in existing documents/templates;
• **Create new labels**: follow guidelines as to the creation of a label; and
• **Reflect structured data**: reflect the label’s position in a hierarchy of data items either in the taxonomy or some other structured data definition.

Using any of these approaches can be considered good practice once it has been decided that it fits the requirements of the reporting program. Documenting the approach followed and setting up a style guide helps in achieving consistency while creating, maintaining or extending the taxonomy and can also be considered good practice.

### 8.3.1 Approaches

This Section describes the approaches identified in the taxonomies for the creation of labels. The approaches identified are listed below:

• Reuse existing non-XBRL labelling
• Create new labels
• Use a formal structure

### 8.3.1.1 Reuse existing non-XBRL labelling

This approach is characterised by taking existing non-XBRL definitions and simply copying them into the appropriate XBRL labels. This leads to natural labels that may be easy to read but may be imprecise and not unique.

This approach makes use of the fact that many XBRL programs are replacing existing reporting mechanisms. Either in forms, accounting or regulatory standards, descriptions of what should be reported has already been thought through and decided upon. Often these descriptions are part of the common vocabulary of organizations that are reporting.
### TABLE 6: PROS AND CONS OF REUSING EXISTING LABELLING

<table>
<thead>
<tr>
<th>Pros</th>
<th>Cons</th>
</tr>
</thead>
</table>
| • Labels already exist which may mean that minimal effort is required for labelling.  
• As the labels are a copy of the framework it is capturing, there is a clear link between the taxonomy and the existing framework that may help in understanding the taxonomy. | • Labels are context-dependent.  
• Labels may not be unique.  
• Labels do not represent the content of the data.  
• Lack of control over the label construction may lead to issues in clarity, consistency or accuracy of the label.  
• In some cases, the copying of labels from non-XBRL sources may mean that the text loses its meaning (e.g., references to pages, columns, rows or other aspects of the source material that is not carried into the XBRL).  
• There is a lack of guidelines for creating labels for new concepts. |

### 8.3.1.2 CREATE NEW LABELS

To ensure consistency in the structure and wording of labels, while maintaining readability, this approach starts from a natural description of the concept and applies a set of steps in order to make it appropriate for the taxonomy.

Steps may include converting to terms in common use for the underlying standard or rearrangement of the words in the label to ensure that it follows a particular pattern or removing parts of a label that are superfluous given the XBRL other information that XBRL allows.

### TABLE 7: PROS AND CONS OF CREATING NEW LABELS

<table>
<thead>
<tr>
<th>Pros</th>
<th>Cons</th>
</tr>
</thead>
</table>
| • Labels are consistent across the taxonomy.  
• Information that is implicitly or explicitly included in a concept by the use of XBRL is not repeated in the label (e.g., if the concept is of type monetary, then there is no need for the label to restate that | • This is a labour-intensive way to create a label.  
• The guidelines essentially create a taxonomy grammar that would need to be understood by the users of the taxonomy so that they can read the labels properly (e.g., “Risk, after |
the concept represents a monetary amount).
- Leads to concise labels through the explicit removal of implied words such as “Total” and “Amount of.”

mitigation” and “Profit, gross”).
- If rigidly applying transformation steps to a natural description, it may lead to a label that does not follow normal grammar (i.e., users of the taxonomy must understand the label construction in order to understand the labels).
- Label construction guidelines may not translate well between very different languages (e.g., English and Japanese).

8.3.1.3 Use a formal structure

To naturally achieve non-ambiguity in the labels, this approach starts from the basis of a formal structure of concept definitions and builds the label from parts of the hierarchy in this structure. In this way, you can create labels using other metadata, leading to a label that reflects the hierarchy and drill-down approach related to either the structure of the taxonomy or an external definition source.

As an example of referencing an external data source, the Australian SBR definitional taxonomy uses ISO 11179 meta-data standard for data element names. In this example, this is ObjectClass.Property.Classword.

As an example of referencing the taxonomy itself, hierarchical labels are used in the SURFI and Belgian GAAP taxonomies.

For example, the following hierarchy is defined in the business template used to define the report:

- **Assets**
  - Goodwill
  - Biological assets
  - Other

This gives the following labels, shown in a presentation hierarchy:

- **Assets**
  - Assets, Goodwill
  - Assets, Biological assets
  - Assets, Other than goodwill and biological assets
### TABLE 8: PROS AND CONS OF USING A FORMAL LABELLING STRUCTURE

<table>
<thead>
<tr>
<th>Pros</th>
<th>Cons</th>
</tr>
</thead>
<tbody>
<tr>
<td>• This approach delivers unique labels without having to consider the complete set of labels.</td>
<td>• Information external to the taxonomy may be required to understand the labels.</td>
</tr>
<tr>
<td>• Labels are applied consistently across the whole taxonomy.</td>
<td>• Labels do not use natural language constructs (e.g., grammar, sentences).</td>
</tr>
<tr>
<td>• Can be used to reference other global metadata standards (e.g., ISO 11179) for names of items.</td>
<td>• Labels must be maintained in line with the taxonomy structure (which can mean an increase in taxonomy maintenance cost).</td>
</tr>
<tr>
<td>• Parts of the label creation process can be automated.</td>
<td>• Labels change when the position of the hierarchy changes.</td>
</tr>
<tr>
<td></td>
<td>• Could lead to longer labels.</td>
</tr>
<tr>
<td></td>
<td>• Prevents the reuse of concepts within the presentation tree as the standard label would not be able to represent both locations (preferred labels would have to be used in order to re-use concepts within the presentation tree).</td>
</tr>
</tbody>
</table>

#### 8.3.2 GOOD PRACTICE FOR LABEL CONSTRUCTION

The following is a summary of good practice for label construction:

- Prefer unique labels throughout the taxonomy;
- Choose a label construction that matches the expected user of a label (e.g., are they for use by people who define data or people who write accounts);
- Choose a label construction that best meets the business needs using the pro/con analysis presented here as a guide; and
- Document the scheme chosen, including:
  - How the labels have been created;
  - Examples of label construction;
  - Specifically, if words are removed as part of label construction; and
  - Any semantic meanings contained in labels.

It is noted that the architectural choice of label construction is one that is particularly difficult to change once the taxonomy is in production, due to the reliance on them by users. This is particularly true if there has been a direct linkage between the label and the concept name.
Appendix A. TAXONOMY OBSERVATIONS TEMPLATE

The taxonomy observations template is embedded below. To obtain copies of filled in templates, please contact the TAG-TF at the following address:

TAGTF-feedback@xbrl.org

TAGTF-taxonomyGuidanceDocument-v1.1
Appendix B. **GLOSSARY**

This is a non-canonical index of terms used in the XTGD:

<table>
<thead>
<tr>
<th>Term</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Instance documents</td>
<td>An XBRL report that refers to (hence an instance of) an XBRL taxonomy.</td>
</tr>
<tr>
<td>Hypercube/Table</td>
<td>A multi-dimensional definition of related data synonymous with a business intelligence or data warehousing “cube”.</td>
</tr>
<tr>
<td>Reporter</td>
<td>A person or organisation that creates XBRL instance documents referring to an XBRL taxonomy.</td>
</tr>
<tr>
<td>Consumer/consuming party</td>
<td>A person or organisation that receives or retrieves XBRL instance documents for the purpose of collecting and/or analysing the data within them.</td>
</tr>
<tr>
<td>Taxonomy author</td>
<td>A person or organisation who is involved with the creation of concepts in a taxonomy. Does not have to be the consumer of the subsequent instances.</td>
</tr>
<tr>
<td>Taxonomy architect</td>
<td>A person responsible for making architectural decisions that are applied across the whole taxonomy.</td>
</tr>
<tr>
<td>Definitional taxonomy</td>
<td>Taxonomy used to describe elements, not to be used for reporting.</td>
</tr>
<tr>
<td>Base taxonomy</td>
<td>A taxonomy that is extended to create an extension taxonomy.</td>
</tr>
<tr>
<td>Extension taxonomy</td>
<td>A taxonomy that imports or otherwise extends a base taxonomy.</td>
</tr>
<tr>
<td>Reporting taxonomy</td>
<td>Taxonomy used for reporting.</td>
</tr>
<tr>
<td>Data point</td>
<td>Definition of an item that can be reported in the corresponding instances. Usually given as a combination of concept, built-in dimensions and XDT dimensions.</td>
</tr>
</tbody>
</table>
Appendix C. LISTS OF TAXONOMIES

Below is a list of taxonomies, their expected extension levels (as defined in Section 6.2) and their stated purpose.

**TABLE 9: TAXONOMY EXTENSION LEVELS AND PURPOSE**

<table>
<thead>
<tr>
<th>Taxonomy</th>
<th>Expected extensions</th>
<th>Taxonomy purpose</th>
</tr>
</thead>
<tbody>
<tr>
<td>Spanish GAAP 2007 taxonomy - Preparation of Consolidated Financial Statements</td>
<td>None</td>
<td>Accounts</td>
</tr>
<tr>
<td>ES-BE-CB TAXONOMY</td>
<td>None</td>
<td>balance sheet data</td>
</tr>
<tr>
<td>Spanish GAAP 2007 taxonomy</td>
<td>None</td>
<td>Accounts</td>
</tr>
<tr>
<td>UAE</td>
<td>Limited</td>
<td>capital markets</td>
</tr>
<tr>
<td>SBR Australia</td>
<td>Unrestricted</td>
<td>definition/Forms</td>
</tr>
<tr>
<td>IFRS 2012</td>
<td>Unrestricted</td>
<td>definition/accounts</td>
</tr>
<tr>
<td>US-GAAP</td>
<td>Unrestricted</td>
<td>definition/accounts</td>
</tr>
<tr>
<td>Belgian GAAP</td>
<td>None</td>
<td>Accounts</td>
</tr>
<tr>
<td>UK GAAP</td>
<td>Limited</td>
<td>Accounts</td>
</tr>
<tr>
<td>Global Reporting Initiative (GRI)</td>
<td>Limited</td>
<td>Sustainability</td>
</tr>
<tr>
<td>Danish Commerce and Companies Agency (DCCA)</td>
<td>None</td>
<td>Accounts</td>
</tr>
<tr>
<td>DGI GENERAL IDENTIFICATION DATA</td>
<td>Unrestricted</td>
<td>Identification</td>
</tr>
<tr>
<td>FinRep 1.0</td>
<td>Unrestricted</td>
<td>definition/accounts</td>
</tr>
<tr>
<td>CoRep 1.0</td>
<td>Unrestricted</td>
<td>definition/prudential</td>
</tr>
<tr>
<td>Ministry of Corporate Affairs (MCA) of India</td>
<td>None</td>
<td>Accounts</td>
</tr>
<tr>
<td>Taxonomy</td>
<td>Tuples</td>
<td>Explicit dimensions</td>
</tr>
<tr>
<td>-------------------------------------------------------</td>
<td>--------</td>
<td>---------------------</td>
</tr>
<tr>
<td>ES-BE-CB TAXONOMY</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Spanish GAAP 2007 taxonomy</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>UAE</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>SBR Australia</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>IFRS 2012</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>US-GAAP</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>Belgium GAAP</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>UK GAAP</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Global Reporting Initiative (GRI)</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>Danish Commerce and Companies Agency (DCCA)</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>DGI GENERAL IDENTIFICATION DATA (Spain)</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>FinRep 1.0</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>CoRep 1.0</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>Entity</td>
<td>2010</td>
<td>2011</td>
</tr>
<tr>
<td>-------------------------------------------------------</td>
<td>------</td>
<td>------</td>
</tr>
<tr>
<td>Ministry of Corporate Affairs (MCA) of India - 2010</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>Ministry of Corporate Affairs (MCA) of India - 2011</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>SURFI</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>Chile IFRS</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>CONTAEPA</td>
<td>Yes</td>
<td>No</td>
</tr>
</tbody>
</table>