



# Filing Rules

***Katherine Haigh***

*XBRL International Best Practices Board  
Quality Assurance Manager, CoreFiling*



# Agenda

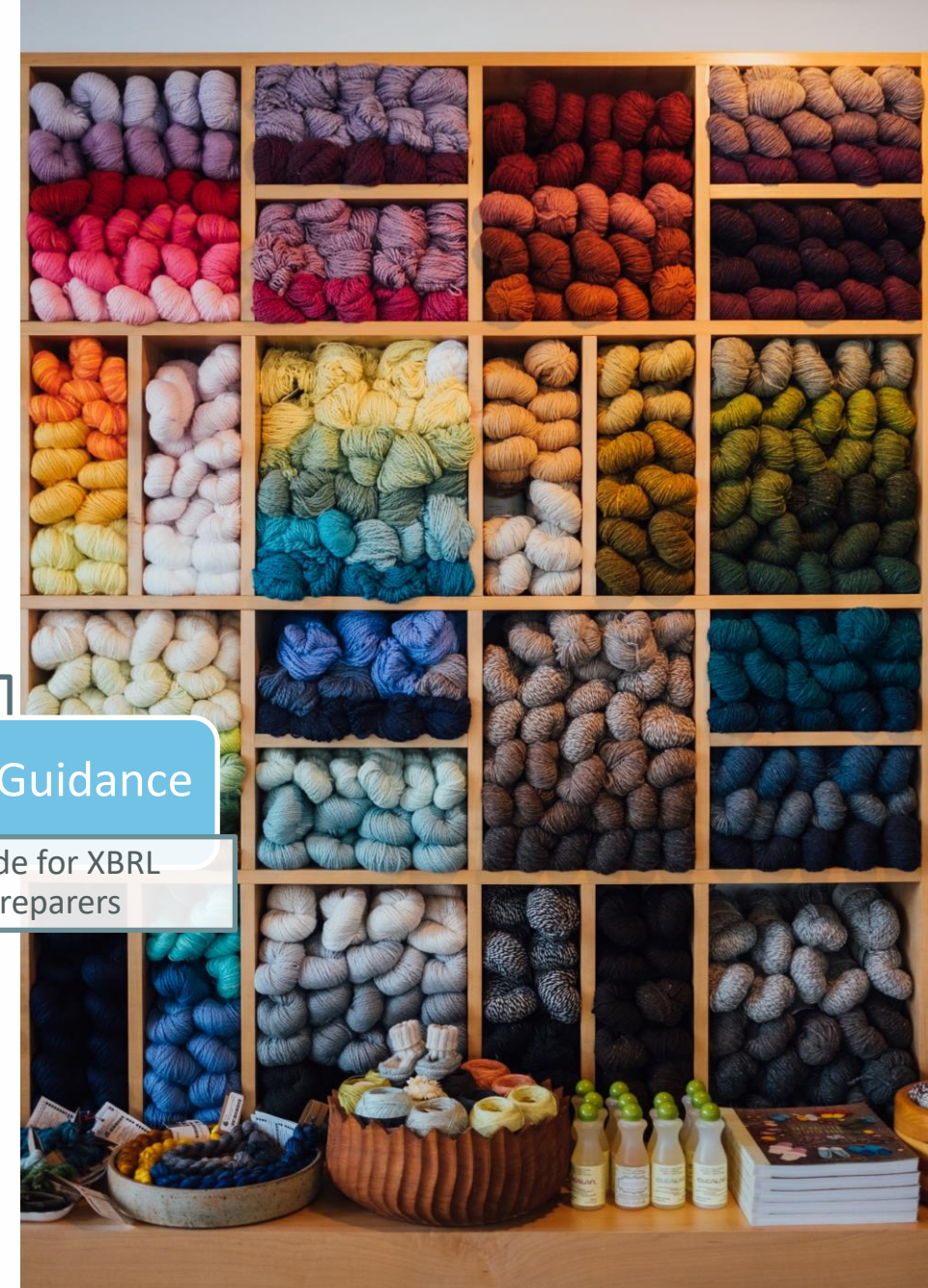
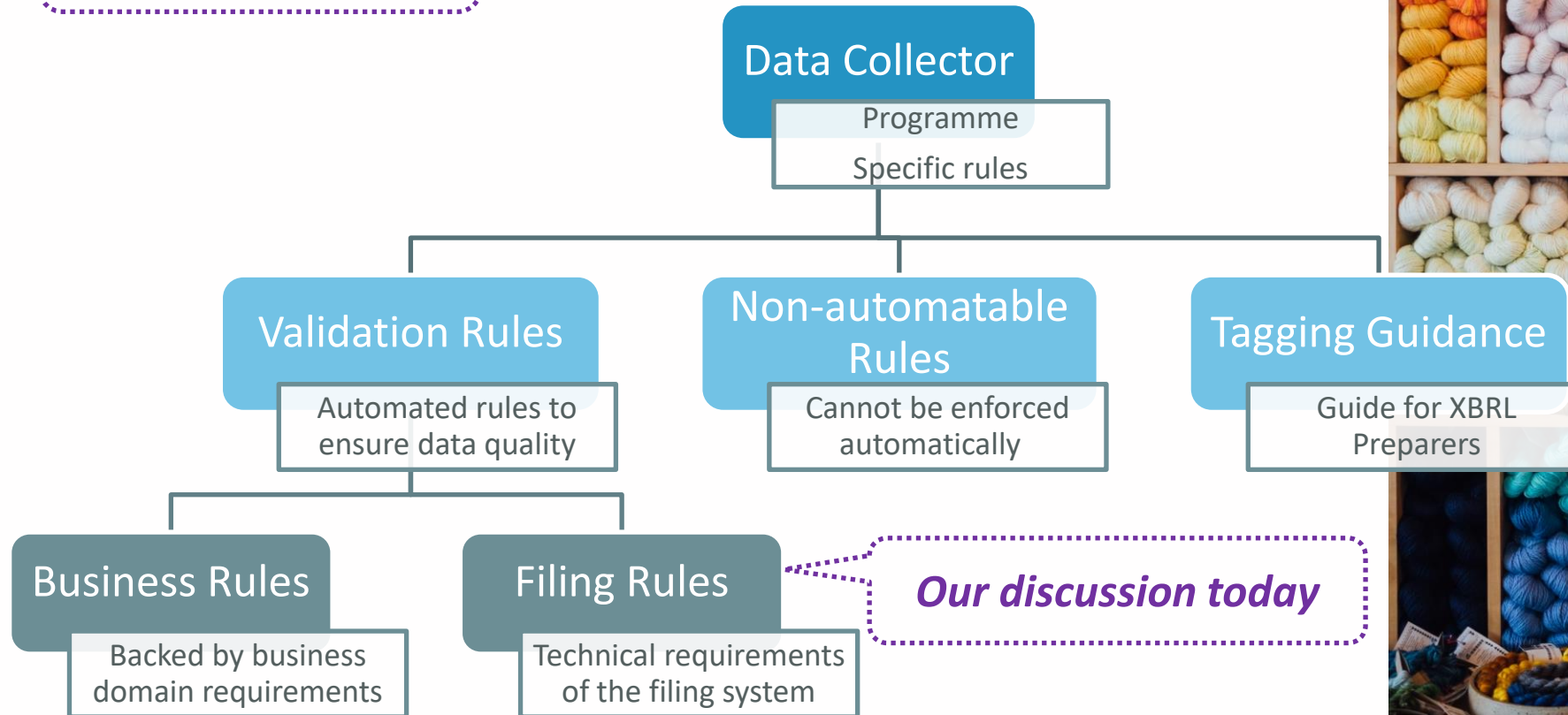
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1. Definitions
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# Definitions

*All terms defined in  
[XBRL Glossary!](#)*



# Examples

Example constraints that may be need to be specified as filing rules

Whether any **file size limits** are applicable

Whether preparers can use more than one **language** in a single report

Whether preparers are allowed to modify the **enumeration list**

Whether defining new explicit or typed taxonomy-defined **dimensions** is permitted

Whether the date should be reported with the relevant **time zone** or with no specified time zone

Whether preparers are required or permitted to replace base taxonomy **labels**

# Pros and Cons

## Pros

Help to make sure a filing complies with the technical requirements & limitations of the relevant filing system

Ensure consistency between filing programs

## Cons

Create a burden for software developers

Software solutions may cease to be reusable across markets

Can harm interoperability

# Guidance

## General Best Practice

- Minimise the number of filing rules
- Avoid rules that specify constraints on syntax permitted by the XBRL specifications
- Do not restate validation required by an XBRL specification
- Distinguish 'rules' that cannot be automatically enforced from those that can

## Specific Checklists

- For XBRL Reports & Preparer Taxonomy Extension
- To be used as a reference by data collectors
- Primarily Syntactical & Technical in nature
- Classify rules into categories





# Checklist for XBRL Report Filing Rules

| Report Submission  | Report Content  | Dimension   | iXBRL-specific  | Others  |
|--|---|---|---|---|
| No of files, File suffixes, Naming, Compression, File size           | Language identification, Footnotes, Nils, Duplicates                                  | Entity, Period, Unit, Taxonomy Dimensions   | Multiple target, Images, Executables, CSS, Hidden content | Taxonomy references, Allowed standards  |
| <i>Whether compressed submissions are acceptable and/or required</i> | <i>Language or languages that may be used in a report to identify textual content</i> | <i>Which entity identification schemes may be used and the allowed entity identifier format</i> | <i>If multiple target documents are permitted</i>         | <i>Valid taxonomy URLs that may be referenced by reports and extension taxonomies</i> |

**More Details -** [Checklist for XBRL report filing rules](#)

# Checklist for Taxonomy Extension Filing Rules

| Naming conventions   | Elements to be extended  | Concept metadata  | Taxonomy relationships   | Taxonomy construction  |
|--|--|---|--|--|
| Namespaces, Arcroles and roles, Element name, Labels, Dimensional components | Domain members, Dimensions, Hypercubes, Concepts, Components           | Labels & References   | Relationship trees, Dimensions network, EE   | Packaging, Schema and Linkbase files, Base taxonomy files                |
| <i>Naming conventions of namespace</i>                                       | <i>Permitted data types to be used for extension taxonomy concepts</i> | <i>Whether new elements defined by preparers require references</i> | <i>Whether relationships from the base taxonomy are to be included in the extension taxonomy</i> | <i>If label linkbase files are to be split based on language or role</i> |

**More Details -** [Checklist for taxonomy extension filing rules](#)



# Rules to Avoid

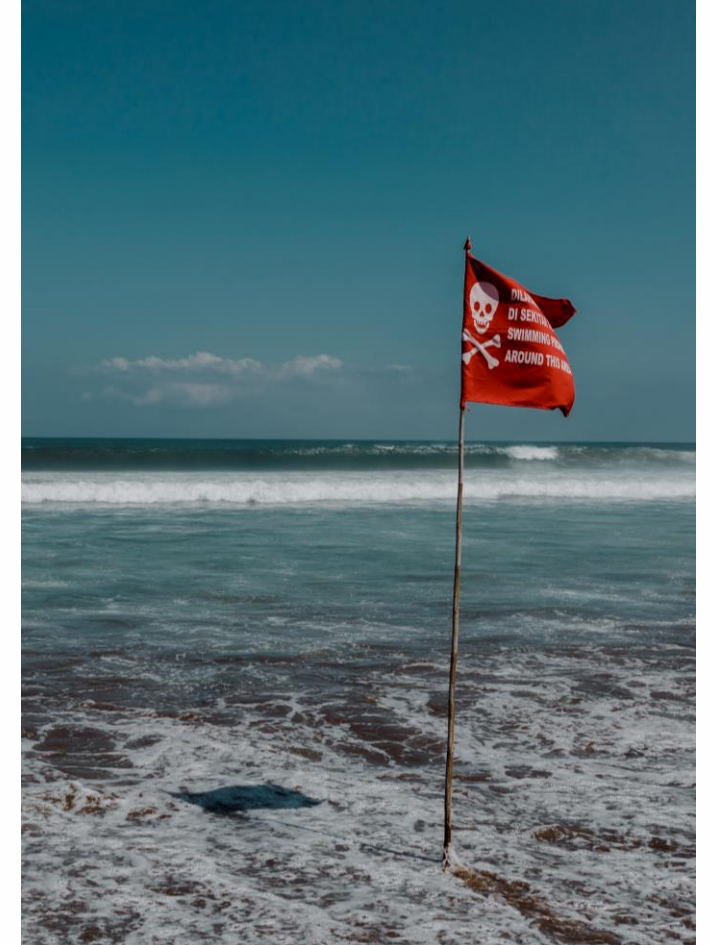
Burden on preparers and software developers and can ultimately harm interoperability

## Syntax-level constraints

- Creates implementation burden
  - E.g., format of context IDs, unit IDs or any other similar identifiers
- Constraints on the ordering of elements within an XBRL report

## Restatement of specification rules

- Does not add any value
- Subtle differences that can cause confusion
  - E.g., “The default member of any axis should not be reported in any context”
- Restriction of unused namespace, context/units



# Preparing and Publishing

## Best Practices

**Define  
filing rules  
as XBRL  
formula  
rules  
wherever  
possible**

**Give each  
rule a  
unique  
identifier**

**Provide a  
human-  
readable  
description  
of each  
rule**

**Publish a  
test suite  
for the  
filing rules**

**Provide  
test  
services for  
both  
preparers  
and  
software  
developers**

**Do not  
include  
filing rules  
from other  
projects  
unless  
required**

# Filing Rules Guidance Links

- [Checklist for XBRL report filing rules](#)
- [Checklist for taxonomy extension filing rules](#)
- [How to prepare and publish filing rules](#)



Feedback / Queries? Write to the taskforce!

[igtfx@xbrl.org](mailto:igtfx@xbrl.org)