

XBRL Taxonomy Revision notes

04 December 2013

V2.0.1 Hotfix (04 Dec)

N.B. Instance files are unaffected.

Taxonomy Bug Fixes:

- Table code files (tab**-lab-codes.xml) contained error (“Duplicate arc-type elements”) caused by clash between rc-code and filing indicator label arcs.

V2.0.0 (Notional publication date 01 Dec)

Taxonomy Bug Fixes:

- Systematic mapping error affecting many Hierarchies (resulting in them being out of order) corrected.
- Interval arithmetic libraries updated to correctly
 - Handle “INF” for decimal attributes
 - Handle empty sequences
- Addition of necessary imports to metric definition file for metrics restricted to values from hierarchies.
- “Placeholder” hierarchies GA_X and CA_X removed, replaced with use of GA4 and CU3 to restrict open z-axes.
- All metrics are now represented with “instant” period type at XBRL level (i.e. all facts in an instance are to be reported against the “reference date” instant). Naming convention of metric (“i” or “d” element as second letter) now represents the business concept of stock (“i”) or flow (“d”).
- Custom (Eurofiling) label roles used to indicate filing indicator code to be used for tables, rather than the unsuitable “description” label. Also to indicate ID used in DPM Database for information.
- RcCode removed from items where it was semantically unsuitable (i.e. all except rows, columns, sheets).
- FINREP modules reduced to only Consolidated IFRS, and Consolidated GAAP (from 9 previous variations).

- Change to validation rules ensuring consistency between tables C00.01, C44.00 , F00.01 and the nature of the report (i.e. module entry point), removing the module level parameter values setting which could have caused issues in multi instance validation scenarios.
- Inclusion of RewriteUri element in catalog.xml
- Removal of taxonomyPackage.xml file due to lack of clarity on intellectual property status (licence terms etc.) and practical approach to issues of ownership, coordination and implementation. All information in this file is easily obtainable from the file structure, as per the architecture document.

Accompanying improvements:

- Assertions split into individual files to facilitate change tracking.
- Table groups included for all templates (even where a template maps to only one table)

DPM Corrections:

- Correction of naming of two flow type metrics, which were missing the “(flow)” required by naming convention used for metrics:
 - 1187 (md69) Changes in Defined benefit obligations other than Current service cost, Interest cost, Contributions paid by plan participants, Actuarial gains and losses, Foreign currency exchange, Benefits paid, Past service cost, Business combinations or divestiture (*flow*)
 - 1190 (md72) Changes in equity other than those explicitly reported (*flow*)
- Correction of xbrl code for three flow type metrics, which were erroneously identified as stocks:
 - 1096 “Actuarial gains or losses from changes in demographic assumptions (flow)”: mi11 → md11.
 - 1097- “Actuarial gains or losses from changes in financial assumptions (flow)”: mi12 → md12.
 - 1351-“Observed new defaults for the period (flow)”: mi179→md179
- 2nd Level (and missing 1st level) NACE codes added to domain NC (since these are valid values for use on Large Exposure tables). MemberCodes for NACE 1st level codes changed to the NACE code (i.e. “A” rather than “x1” etc.)
- Addition of “pseudo-ISO” codes for international organisations from Eurostat list. Note that those codes that start with a number have been prefixed with an underscore due to XBRL restrictions on valid names (e.g. “1A” is “_1A”).
- Merger of dimension “reporting level” into “scope of consolidation” (impacts rows and categorisations on table C00.01, C44.00 and F00.01).
- Dimension “Accounting Standard” now has default of “Not applicable / All accounting standards” with MemberCode x0. MemberCode for member “IFRS” changed from x0 to x2.
- “Counterparty sector” attribute for Second Column of F20.07 changed from erroneous “All” to “non-financial corporations”. Now consistent with nature of table and definition of parent column.
- Unused dimension “TOC” removed
- New dimension SRN “Securitisation Row Number” included – used as key in new column 005 on table C14.00, where a sequential row number is to be reported to distinguish rows in the open table, due to lack of a suitable natural business key. This changes categorisations on this table.
- Addition of rows (870-890) related to Basel 1 floor on table C04.00
- Some corrections of typographical errors in various labels.

- Corrections of many validation rules.
- Inclusion of sign restriction rules for FINREP, and additional sign rules for COREP.
- Revised default members:
 - Dimension “Base” now has new default member 4218 “Not applicable/ All base items.” MemberCode for previous default “Memorandum Items” changed to “x17”. “Base” Attribute of Tables C00.01, C44 and F00.01 changed to default.
 - Explicit use of default member “Positions in the instrument” on c050 in C21 removed.
 - These two changes eliminate any explicit use of default members in table cell categorisations, and so bring the DPM categorisation in line with the XBRL representation (where default members are not included in the contexts).

DPM Database changes

- OpenAxisValueRestriction table added to indicate the restrictions of values allowed to be entered into open axes over explicit domains.
- Restructuring of tables, table versions, table groups and modules and various linking tables to better reflect the pattern of inclusion of tables in modules, support future versioning requirements and more clearly indicate relation of tables to templates and filing indicators.
- Inclusion of more information (additional fields on several tables) relating objects to their XBRL representations
- Inclusion of validation rules that are not implemented in XBRL, so that the DPM DB contains all information from the validation spreadsheet list. Removal of unused validation related fields. Population of ExpressionScope table.

Known Issues - Taxonomy

- Mapping of validation rules to assertion sets to tables affected and modules is imperfect. In some cases some validation rules affecting tables not intended to be included in a particular module are included in the DTS of a module. Given the filing indicator based precondition “guards” on each validation rule, these superfluous rules are not expected to be run in these modules, as their dependant tables will not be reported, so this is considered a non-critical error.

Known Issues - DPM

- F8.01 c037: column exists in annex III of the ITS but not in the DPM
 - This is reported only for rows 010 and 450 and they are identical to F1.2 row 150 so no new data points
- F40.01 c095: column exists in annex III but not in the DPM
 - Column with counterparty sector as metric needed
- A few very late corrections to the DPM resulting from legal review by the European Commission are **NOT** incorporated:
 - Change label of r090 and r120 to r140 of table C05.02
 - Remove restriction (grey shading) for c050 to c060 of r100 of table C09.01
 - PL members' names to be corrected. The term “designated” can be deleted in these cases (highlighted below).

- 2591 PL:x19 Financial assets designated at fair value through profit or loss. Hybrid contracts designated, Financial liabilities designated at fair value through profit or loss. Hybrid contracts **designated**
- 3205 PL:x55 Financial liabilities designated at fair value through profit or loss. Hybrid contracts **designated**
- 3208 PL:x58 Financial assets designated at fair value through profit or loss. Hybrid contracts **designated**

DRAFT v0.5.0 (Public Consultation)

Base line version