

Taxonomy documentation of the SBR domain Business Register

Structure and content of the 2024 KVK taxonomy for iXBRL reports

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Table of contents

1.	Introduction.....	3
1.1	Purpose	3
1.2	Scope.....	3
1.3	Providing feedback.....	3
2.	KVK taxonomy - annual reports in iXBRL format	4
2.1.	General design	4
2.2.	XBRL specifications applied	4
2.3.	Relation to other taxonomies	4
2.4.	Structure and content.....	6
2.5.	Development and updates	13

1. Introduction

1.1 Purpose

This document presents and explains the architecture and content of the KVK taxonomy of the SBR domain Business Register and provides information about the XBRL features applied. The KVK taxonomy is used for filing annual reports or related documents with the Business Register of the Dutch Chamber of Commerce (KVK) using Standard Business Reporting (SBR), which is the Dutch method for electronic exchange of business reports and documents.

The expected audience of this document are software developers and other intermediaries working for legal entities subject to the requirements of Title 9, Book 2 of the Dutch Civil Code (DCC), and more particularly to the requirements contained in the Decree on electronic filing business register ('Besluit elektronische deponering handelsregister') and the detailed practices recorded in the document 'Regulatory Technical Standard (RTS) of the SBR domain Business Register' ('Regelgevende Technische Standaard (RTS) van het SBR domein Handelsregister').

Given the fact that this XBRL taxonomy will form the basis for filing annual reports by legal entities in the Netherlands, it will also be of interest to software developers working directly or indirectly for other market participants involved in the business reporting chain as well as to other parties that leverage the information in these annual reports.

This document assumes that the targeted audience has a solid knowledge of the architecture and content of the XBRL taxonomies of the Dutch Accounting Standards ('Richtlijnen voor de Jaarverslaggeving') as well as the International Financial Reporting Standards and of the accompanying guidance material available.

1.2 Scope

Annual reports can be filed with the Business Register of KVK in either XBRL or iXBRL format. This document only covers the KVK taxonomy for filing documents in iXBRL - or Inline XBRL - format.

1.3 Providing feedback

Stakeholders wishing to provide feedback or raise questions / concerns with regards to the content of this document are invited to direct such queries to domain governance of the SBR domain Business Register via sbr@logius.nl.

Depending on the nature of such queries, it will be assessed whether it is relevant and/or necessary to provide further clarity or guidance to the public and whether a further revision is deemed appropriate.

2. KVK taxonomy - annual reports in iXBRL format

2.1. General design

The KVK taxonomy is designed to enable the preparation of annual reports in accordance with appropriate accounting standards in the Netherlands. These standards include Title 9, Book 2 of the Dutch Civil Code (DCC) combined with the Dutch Accounting Standards ('Richtlijnen van de Jaarverslaggeving') as well as the International Financial Reporting Standards (IFRS) as endorsed by the European Union (EU).

To reflect the principle-based nature of these accounting standards, legal entities have to create extensions in a controlled manner. Therefore, contrarily to fixed taxonomies with predefined reporting structures, the KVK taxonomy for annual reports in iXBRL format is flexible, and it is intended to be used as a starting point for legal entities to create their own extension taxonomies. For further information on the rationale of the choices made with regards to extensibility of the taxonomy and to the rules for creating and anchoring extensions, please refer to the document 'Regulatory Technical Standard (RTS) of the SBR domain Business Register' and to the 'Reporting Manual for annual reports in iXBRL of the SBR domain Business Register'.

Under specific circumstances, it is possible for certain legal entities to file annual reports with the Business Register in accordance with other accounting standards, for instance those of other EU member states. These legal entities are not required to create an extension taxonomy, but can use the taxonomy files provided by KVK.

2.2. XBRL specifications applied

The KVK taxonomy applies the following XBRL specifications and registries:

- XBRL 2.1
- Dimensions 1.0
- Generic Link 1.0
- Generic Labels 1.0
- Formula 1.0
- Calculations 1.1
- Taxonomy Packages 1.0
- Link Role Registry 2.0
- Data Type Registry 1.0

2.3. Relation to other taxonomies

The KVK taxonomy mainly imports the vocabulary XBRL taxonomies of the appropriate accounting standards in the Netherlands and adds a limited number of customisations. The intention of these vocabulary XBRL taxonomies is to widely support the use of XBRL.

2.3.1. RJ taxonomy

The RJ taxonomy is the vocabulary XBRL taxonomy of the Dutch Accounting Standards (DAS, or in Dutch: 'Richtlijnen voor de Jaarverslaggeving'). The DAS are updated annually by the Dutch Accounting Standards Board (DASB, or in Dutch: 'Raad voor de Jaarverslaggeving'). The DAS proceed from Dutch company law and statutory regulations governing individual and consolidated financial statements and management reports, as ruled by Part 9, Book 2 DCC.

The core schema of the RJ taxonomy contains all the elements defined in the DAS. It imports the vocabulary XBRL taxonomy of Title 9, Book 2 DCC.

2.3.2. BW2 Titel 9 taxonomy

The BW2 Titel 9 taxonomy is the vocabulary XBRL taxonomy that originates in Dutch company law and statutory regulations governing individual and consolidated financial statements and management reports, as ruled by Title 9, Book 2 DCC.

The core schema of the BW2 Titel 9 taxonomy contains all the elements defined in Title 9, Book 2 DCC and specific legal decrees to which Title 9 refers.

2.3.3. NCGC taxonomy

The NCGC taxonomy is the vocabulary XBRL taxonomy of the Dutch Corporate Governance Code (in Dutch: 'Nederlandse Corporate Governance Code').

The core schema of this taxonomy contains the elements for reporting the applied principles and best practice provisions aimed at promoting good governance.

2.3.4. WNT taxonomy

The WNT taxonomy is the vocabulary XBRL taxonomy of the Standards for Remuneration Act in the Netherlands (in Dutch: 'Wet Normering Topinkomens').

The core schema of this taxonomy contains the elements with which (semi) public entities can disclose details of each (former) senior official, such as the name, the remuneration, the position, the duration, and scope of employment during the financial period. Remunerations of non-senior officials exceeding the maximum standard will also be disclosed.

2.3.5. LEI taxonomy

DCC states that the legal entity has to identify itself using the registration number with the Chamber of Commerce. It is not obligatory for a legal entity to report its Legal Entity Identifier (LEI), but it can if it wants to. The LEI taxonomy as prepared by XBRL International is

imported in the KVK taxonomy to provide the means to report and verify the validity of the LEI optionally reported by the legal entity.

2.3.6. IFRS-NL taxonomy

The IFRS-NL taxonomy is a concatenation of the IFRS accounting taxonomy as published by the IFRS Foundation and the associated labels in Dutch, German and French as published by European Securities Market Authority (ESMA) as part of the European Single Electronic Format (ESEF) taxonomy.

The IFRS-NL core schema imports all full IFRS accounting taxonomy elements and links to their references and labels in the English language. The labels in Dutch, German and French as prepared by ESMA are copied and placed into referenced label linkbases.

2.4. Structure and content

2.4.1. Root location and namespaces URI

The root URI applied to folder path and XML namespaces is <https://www.nltaxonomie.nl/kvk/{date}> followed by a taxonomy version date ({date}) component in YYYY-MM-DD format.

2.4.2. Taxonomy files

The KVK taxonomy to be used for preparing iXBRL reports contains a limited number of files. The list of KVK taxonomy files, their role and content, are presented in Table 1 below.

File name	Content and role
<i>kvk-annual-report-nlgaap-ext.xsd</i>	<ul style="list-style-type: none">• Serves as an entry point importing the necessary NL-GAAP content to be applied as a starting point for the legal entities' ESD extension taxonomy;• Imports RJ core schema (<i>rj-cor.xsd</i>) containing the RJ and BW2 Titel 9 elements;• Imports KVK core schema (<i>kvk-cor.xsd</i>);• Imports LEI taxonomy;• Defines extended link roles used in referred definition and formula linkbases;• Refers to a definition linkbase file <i>kvk-annual-report-nlgaap-ext-dim.xml</i> and a linkbase file with assertions <i>kvk-annual-report-nlgaap-ext-for.xml</i>;
<i>kvk-annual-report-nlgaap-ext-dim.xml</i>	<ul style="list-style-type: none">• Referenced from <i>kvk-annual-report-nlgaap-ext.xsd</i>;• Contains an extended link role defining default members for dimensions;

	<ul style="list-style-type: none"> • Contains an extended link role preventing all non-abstract non-dimensional items from being reported with dimensions by linking them to a non-dimensional hypercube; • Contains an extended link role preventing all non-abstract items from being reported (unless dimensionally qualified in the ESD extension taxonomy) by linking them to a hypercube referring to a null dimension; • Provides placeholders to attach in the ESD extension taxonomy line items used to tag data that are not dimensionally qualified to the dimensions for consolidated and company financial statements;
<i>kvk-annual-report-nlgaap-ext-pre.xml</i>	<ul style="list-style-type: none"> • Referenced from <i>kvk-annual-report-nlgaap-ext.xsd</i>; • Contains the fixed presentation structure of the mandatory facts to be reported;
<i>kvk-annual-report-nlgaap-ext-for.xml</i>	<ul style="list-style-type: none"> • Referenced from <i>kvk-annual-report-nlgaap-ext.xsd</i>; • Defines XBRL assertions for mandatory facts that can be performed on a report based on filing manual rules;
<i>kvk-annual-report-ifrs-ext.xsd</i>	<ul style="list-style-type: none"> • Serves as an entry point importing the necessary IFRS (and NL-GAAP) content to be applied as a starting point for the legal entities' ESD extension taxonomy; • Imports IFRS core schema (<i>ifrs-cor.xsd</i>) containing the full IFRS elements, references and labels in English, Dutch, German and French; • Imports RJ core schema (<i>rj-cor.xsd</i>) containing the RJ and BW2 Titel 9 elements; • Imports KVK core schema (<i>kvk-cor.xsd</i>); • Imports LEI taxonomy; • Defines extended link roles used in referred definition and formula linkbases; • Refers to a definition linkbase file <i>kvk-annual-report-ifrs-ext-dim.xml</i> and a linkbase file with assertions <i>kvk-annual-report-ifrs-ext-for.xml</i>;
<i>kvk-annual-report-ifrs-ext-dim.xml</i>	<ul style="list-style-type: none"> • Referenced from <i>kvk-annual-report-ifrs-ext.xsd</i>; • Contains an extended link role defining default members for dimensions; • Contains an extended link role preventing all non-abstract non-dimensional items from being reported with dimensions by linking them to a non-dimensional hypercube;

	<ul style="list-style-type: none"> • Contains an extended link role preventing all non-abstract items from being reported (unless dimensionally qualified in the ESD extension taxonomy) by linking them to a hypercube referring to a null dimension; • Provides placeholders to attach in the ESD extension taxonomy line items used to tag data that are not dimensionally qualified to the dimensions for consolidated and company financial statements;
<i>kvk-annual-report-ifrs-ext-pre.xml</i>	<ul style="list-style-type: none"> • Referenced from <i>kvk-annual-report-ifrs-ext.xsd</i>; • Contains the fixed presentation structure of the mandatory facts to be reported;
<i>kvk-annual-report-ifrs-ext-for.xml</i>	<ul style="list-style-type: none"> • Referenced from <i>kvk-annual-report-ifrs-ext.xsd</i>; • Defines XBRL assertions for mandatory facts that can be performed on a report based on filing manual rules;
<i>kvk-annual-report-other-gaap.xsd</i>	<ul style="list-style-type: none"> • Serves as an entry point importing the minimal necessary content to be tagged in an annual report in iXBRL format for accounting standards other than Dutch GAAP and/or IFRS; • Imports RJ core schema (<i>rj-cor.xsd</i>) containing the RJ and BW2 Titel 9 elements; • Imports KVK core schema (<i>kvk-cor.xsd</i>); • Defines one extended link role used in referred presentation, definition and formula linkbases; • Refers to a presentation linkbase file <i>kvk-annual-report-other-gaap-pre.xml</i>, a definition linkbase file <i>kvk-annual-report-other-gaap-def.xml</i> and a linkbase file with assertions <i>kvk-annual-report-other-gaap-for.xml</i>;
<i>kvk-annual-report-other-gaap-pre.xml</i>	<ul style="list-style-type: none"> • Referenced from <i>kvk-annual-report-other-gaap-ext.xsd</i>; • Contains the fixed presentation structure of the mandatory facts to be reported;
<i>kvk-annual-report-other-gaap-def.xml</i>	<ul style="list-style-type: none"> • Referenced from <i>kvk-annual-report-other-gaap-ext.xsd</i>; • Contains an extended link role preventing all non-abstract non-dimensional items from being reported with dimensions by linking them to a non-dimensional hypercube;
<i>kvk-annual-report-other-gaap-for.xml</i>	<ul style="list-style-type: none"> • Referenced from <i>kvk-annual-report-other-gaap-ext.xsd</i>;

	<ul style="list-style-type: none"> • Defines XBRL assertions for mandatory facts that can be performed on a report based on filing manual rules;
<i>kvk-cor.xsd</i>	<ul style="list-style-type: none"> • Vocabulary taxonomy which contains elements requested by KVK for use in either iXBRL or XBRL reports; • Imported by all abovementioned schema files;
<i>kvk-cor-lab-{lang}.xml</i>	<ul style="list-style-type: none"> • Referenced from <i>kvk-cor.xsd</i>; • Contains labels of the elements defined in <i>kvk-cor.xsd</i> schema file.
<i>kvk-all.xsd</i>	<ul style="list-style-type: none"> • Serves as a reference entry point to be used by legal entities or the supporting software for browsing the content of the KVK taxonomy; • Defines roles to be applied on extended links of the KVK Taxonomy linkbases documenting relationships between elements and supporting browsing of the taxonomy content; • Imports the all-entry points of the RJ, WNT and IFRS-NL taxonomies.
<i>kvk-all-gen-lab-{lang}.xml</i>	<ul style="list-style-type: none"> • Referenced from <i>kvk-all.xsd</i>; • Contains labels of KVK taxonomy role types defined in <i>kvk-all.xsd</i> schema file;
<i>kvk-all-pre.xml</i>	<ul style="list-style-type: none"> • Referenced from <i>kvk-all.xsd</i>; • Includes a section (extended link role) identifying the elements defined in KVK core schema file;

Table 1 – KVK taxonomy files, their role and content

The structure of the KVK taxonomy files, the dependencies between them and the relation to other taxonomy files is presented in Figure 1 below.

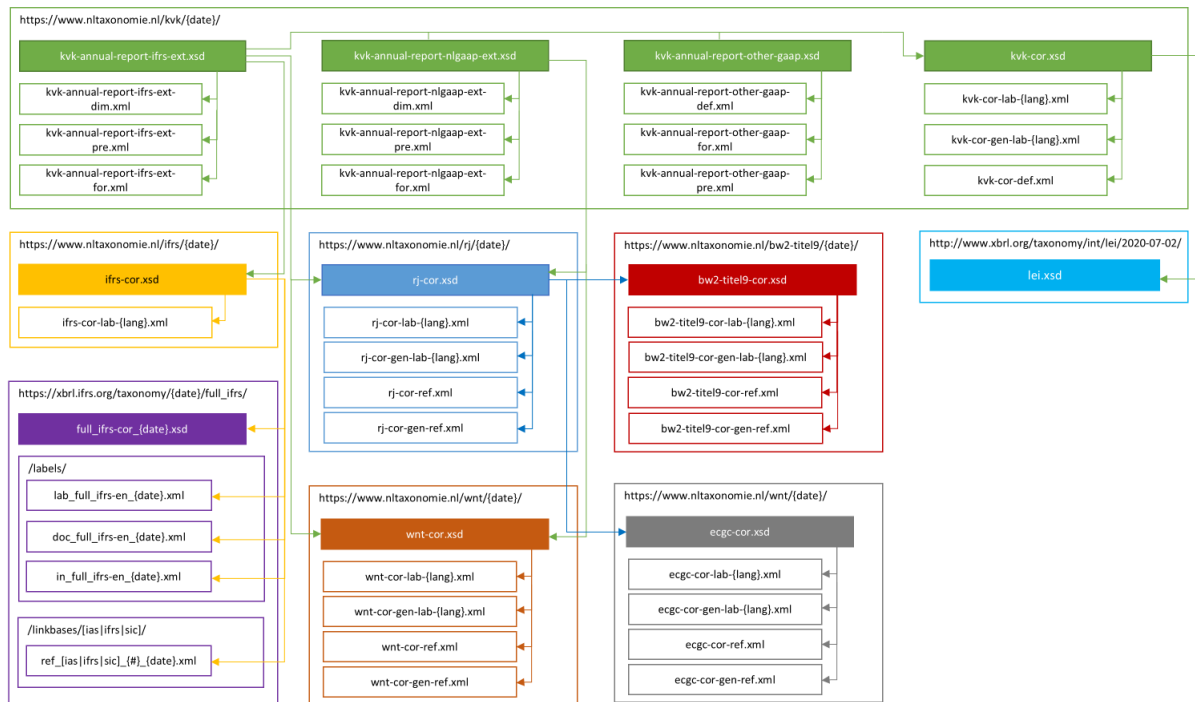


Figure 1 – Structure of the KVK taxonomy files, dependencies between them and the relation to other XBRL taxonomy files

2.4.3. Entry points

As described in Table 1 and presented in Figure 1, the KVK taxonomy defines three main entry points:

- *kvk-annual-report-nlgaap-ext.xsd*, to be imported by legal entities' extension schema files when preparing annual reports in accordance with NL-GAAP. It enables to discover definitions for all NL-GAAP taxonomy concepts as well as the list of dimension default members and a placeholder to attach items not dimensionally qualified to a dedicated hypercube in the extension taxonomy; it also includes a predefined presentation structure for the mandatory facts and references assertions that can be executed to ensure the mandatory facts are reported in line with the Reporting Manual;
- *kvk-annual-report-ifs-ext.xsd*, to be imported by legal entities' extension schema files when preparing annual reports in accordance with IFRS as endorsed by the EU (for consolidated and/or company financial statements) or with IFRS as endorsed by the EU for the consolidated financial statements and NL-GAAP for the company financial statements. It enables to discover definitions for all IFRS as well as NL-GAAP taxonomy concepts as well as the list of dimension default members and a placeholder to attach items not dimensionally qualified to a dedicated hypercube in the extension taxonomy; it also includes a predefined presentation structure for the mandatory facts and references assertions that can be executed to ensure the mandatory facts are reported in line with the Reporting Manual;

- *kvk-annual-report-other-gaap.xsd*, to be used under specific circumstances by certain legal entities to file annual reports with the Business Register in accordance with other accounting standards, for instance those of other EU member states. These legal entities are not required to create an extension taxonomy, but can use this entry point (and associated taxonomy files).

2.4.4. Element declarations

All KVK elements are defined in *kvk-cor.xsd* schema file in namespace <https://www.nltaxonomie.nl/kvk/{date}/kvk-cor> with canonical prefix 'kvk'. Naming patterns and application of attributes follow the element definition conventions used in the RJ and BW2 Titel 9 taxonomies. Labels are defined in *kvk-cor-lab-{lang}.xml* where {lang} is the ISO 639-1 language code.

2.4.5. Definition of relationships

There are several roles defined in *kvk-annual-report-nlgaap-ext.xsd* and/or *kvk-annual-report-ifrs-ext.xsd*. In general, the role URIs follow the pattern: <https://www.nltaxonomie.nl/kvk/role/{description}> where {description} describes the content of the extended link role.

Placeholders

Four of these roles are applied to provide a placeholder to attach in the extension taxonomy all line items used to tag data to a "Financial Statements" hypercube linking to either the "Consolidated (member)" or "Separate (member)" of the "Consolidated and separate financial statement (axis)" dimension for either NL-GAAP or IFRS. These roles are stated in Table 2 below:

roleURI	Definition
https://www.nltaxonomie.nl/kvk/role/lineitems-consolidated-financial-statements-nlgaap	[990010] Line items in the consolidated financial statements in accordance with NL-GAAP
https://www.nltaxonomie.nl/kvk/role/lineitems-consolidated-financial-statements-ifrs	[990015] Line items in the consolidated financial statements in accordance with IFRS
https://www.nltaxonomie.nl/kvk/role/lineitems-separate-financial-statements-nlgaap	[990020] Line items in the separate financial statements in accordance with NL-GAAP
https://www.nltaxonomie.nl/kvk/role/lineitems-separate-financial-statements-ifrs	[990025] Line items in the separate financial statements in accordance with IFRS

Table 2 – Placeholders to attach line items in the extension taxonomy

Items to be reported as dimensional / non-dimensional

Two of these roles are applied to prevent (default) dimensional use of line items. Items included in role “[990080] Items to be reported as non-dimensional” are not allowed to be reported as dimensional. Items included in role “[990090] Items to be reported as dimensional if explicitly defined by preparer (default dimensional use is prevented)” should be attached to an appropriate placeholder in the ESD extension taxonomy. The roles are stated in Table 3 below:

roleURI	Definition
https://www.nltaxonomie.nl/kvk/role/lineitems-nondimensional-usage	[990080] Line items that can be used non-dimensionally (use of dimensions is prevented)
https://www.nltaxonomie.nl/kvk/role/lineitems-dimensional-usage	[990090] Line items that can be used dimensionally if explicitly allowed by preparer (default usage is prevented)

Table 3 – Line items to be reported as dimensional / non-dimensional

2.4.6. Business rules

Documentation of simple arithmetic relationships between elements (like subtraction or summation) has to be included in the calculation linkbase of an extension taxonomy. More complex checks are covered by means of XBRL Formula specification assertions.

These include business rules relating to mandatory facts that must be reported in line with the RTS. These business rules are classified as errors, using mechanisms defined by the XBRL Assertions Severity specification. Each assertion defined in the KVK taxonomy provides a human readable error description in Dutch and English defined according to the Generic Messages specification.

The KVK taxonomy defines a limited number of existence assertions in the role [000001] Information for the purpose of filing the annual report with roleURI <https://www.nltaxonomie.nl/kvk/role/annual-report-filing-information>. The checks to be executed on an actual filing are defined in the formula linkbase referenced from the relevant entry point schema file.

KVK-specific assertions defined in the KVK taxonomy are summarised in Table 4 below.

Element	Label
bw2-titel9:LegalEntityName	Name of the legal entity
bw2-titel9:LegalEntityLegalForm	Legal form of the legal entity
bw2-titel9:LegalEntityRegisteredOffice	Registered office of the legal entity
bw2-titel9:ChamberOfCommerceRegistrationNumber	Registration number with the Chamber of Commerce
kvk:LegalEntitySize	Legal entity size
bw2-titel9:FinancialReportingPeriodEndDate	End date of the financial reporting period
bw2-titel9:FinancialReportingPeriod	Financial reporting period
rj:FinancialStatementsConsolidated	Financial statements consolidated

kvk: AuditorsReportFinancialStatementsPresent	Auditor's report on the fairness of the financial statements present
bw2-titel9:DocumentAdoptionStatus	Financial statements adopted
bw2-titel9:DocumentAdoptionDate*	Date of adoption of the financial statements

Table 4 – Mandatory facts

* Only if the value of the element bw2-titel9:DocumentAdoptionStatus is 'true'

2.5. Development and updates

2.5.1. Publication

The KVK 2024 taxonomy for iXBRL reports is available on the SBR website and published as a package according to the XBRL Taxonomy Packages specification.

2.5.2. Future updates

Future taxonomy updates will be published on the SBR website. The KVK taxonomy will generally be updated annually in line with the updates of the taxonomies of the imported accounting standards.

Taxonomy releases will be distinguished using a date component on the root folder and in the taxonomy namespace (see section 2.4.1).