SBR Afsprakenstelsel

Deel 4b – Afspraken over de toepassing van XBRL

Versie 1.0.2
16 mei 2025

Document informatie
In dit document staan de afspraken over de toepassing van de open standaard XBRL in het kader van Standard Business Reporting (SBR) centraal. Deze afspraken worden beheerd door de Taakgroep XBRL binnen de SBR Governance.

Dit document maakt integraal onderdeel uit van het SBR Afsprakenstelsel. Het SBR Afsprakenstelsel omvat meerdere documenten die de afspraken bevatten omtrent:

1. Kaders van SBR;
2. Governance;
3. Gestructureerde gegevens;
4. Gekwalificeerde ondertekening en verzegeling;
5. Formele uitwisseling.

Versiebeheer

Versie	***Datum***	***Wijziging***
1.0.0	1 januari 2024	Initiële versie
1.0.1	1 november 2024	Update
1.0.2	16 mei 2025	Toevoeging paragraaf 2.2 Calculations

Contact
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Inhoudsopgave

1. Inleiding

1.1. Over XBRL

XBRL is de internationale open standaard voor digitale bedrijfsrapportages dat wordt beheerd door de non-profit organisatie XBRL International.

XBRL maakt de definitie, het opstellen en de uitwisseling van rapportage-informatie over organisatiegrenzen mogelijk. Dit wordt mogelijk gemaakt door een aantal onderling verbonden technische specificaties. XBRL International publiceert deze specificaties op haar website: https://specifications.xbrl.org.

De ontwikkeling van deze specificaties volgt een formeel proces dat is ontworpen om consensus, publieke verantwoording en kwaliteit te bevorderen. Het einde van het proces is de publicatie van een nieuwe specificatie met de status “Recommendation”; oftewel een stabiele specificatie die geschikt wordt geacht voor brede acceptatie en implementatie. De XBRL specificaties met een Recommendation status zijn stabiel en worden alleen bijgewerkt met errata-correcties voor gebreken die tijdens het opstellen aan het licht zijn gekomen.

De XBRL standaard ontwikkelt zich voortdurend, met name als gevolg van verzoeken voor nieuwe of aanvullende functionaliteit en de opkomst van nieuwe technologieën.

1.2. De toepassing van XBRL binnen SBR

De XBRL standaard is een belangrijke pijler binnen het SBR Afsprakenstelsel. Na de publicatie van nieuwe XBRL specificaties met de status Recommendation door XBRL International is het vaak wenselijk om deze toe te voegen aan het SBR Afsprakenstelsel. Na toevoeging aan het SBR Afsprakenstelsel kunnen deze XBRL specificaties ook binnen SBR worden toegepast.

De toevoeging van nieuwe XBRL specificaties aan het SBR Afsprakenstelsel is geen automatisme, aangezien het mogelijk is dat een door XBRL International gepubliceerd document (gedeeltelijk) niet overeenkomt met de doelstellingen van SBR. In dit soort uitzonderlijke gevallen moet het mogelijk zijn om de inhoud van dergelijke documenten in te perken of zelfs volledig buiten het SBR Afsprakenstelsel te houden.

De insteek is wel om de XBRL specificaties met de status Recommendation zo min als mogelijk in te perken. Zij kunnen immers ook onderdelen bevatten die voor (nieuwe) domeinen binnen SBR relevant kunnen zijn. Niet noodzakelijke beperkingen kunnen de adoptie van het SBR Afsprakenstelsel daarom negatief beïnvloeden.

Het is daarnaast niet wenselijk als er aanvullende Nederlandse specificaties op het gebied van XBRL worden opgesteld. In dergelijke gevallen worden partijen geacht om een verzoek voor de gewenste functionaliteit in te brengen bij één van de werkgroepen van XBRL International. Dit kan op termijn resulteren in een officiële publicatie van XBRL International die vervolgens kan worden toegevoegd aan het SBR Afsprakenstelsel.

Het wijzigen van het SBR Afsprakenstelsel als gevolg van de publicatie van nieuwe XBRL specificaties met de status Recommendation verloopt conform de vigerende wijzigingsprocedure van het SBR Afsprakenstelsel. Dit houdt in dat een dergelijke wijziging uitsluitend geïnitieerd kan worden door de Taakgroep XBRL zoals beschreven in het document SBR Afsprakenstelsel | deel 2 - Governance.

Nadat de wijzigingsprocedure van het SBR Afsprakenstelsel succesvol is doorlopen worden de wijziging als gevolg van nieuwe XBRL specificaties met de status Recommendation in een nieuwe versie van dit document vastgelegd. De nieuwe versie van dit document wordt vervolgens gepubliceerd op de SBR website.

1.3. Wijze van vastlegging van afspraken over XBRL

De vastlegging van de afspraken over XBRL worden in tabelvorm vastgelegd. Deze tabel bevat enerzijds algemene informatie over de betreffende publicatie van XBRL International en anderzijds alle informatie over de opname van de publicatie binnen het SBR Afsprakenstelsel (in het Engels: “SBR framework of agreements”).

In tabel 1 is de vorm van de tabel en de hierin op te nemen informatie nader uitgewerkt. Omdat de meeste informatie afkomstig is vanuit de Engelstalige documentatie van XBRL International is ervoor gekozen om de inhoud van de tabel in het Engels op te stellen.

Name	De titel van de publicatie
Type	Het type publicatie: *Specification*
Description	Een korte beschrijving van de inhoud van de publicatie
Status	De status van de publicatie
Date	De datum van de publicatie en eventuele errata correcties
Link	De link naar de publicatie
Usage	Het onderdeel van XBRL waar de publicatie op toe ziet: *Taxonomy* en/of *Report*
Category	De categorie waar de publicatie betrekking op heeft

Included in the SBR framework of agreements	
Status	Voor XBRL specificaties met de status Recommendation: De status van deze publicatie binnen het SBR Afsprakenstelsel: *Accepted, Rejected* or *Deprecated*
Restrictions	De beschrijving van eventuele beperkingen die van toepassing zijn op (een deel van) de inhoud van de publicatie
Date	De datum van acceptatie of uitfasering binnen het SBR Afsprakenstelsel
Comments	De beschrijving van eventuele relevante opmerkingen

Tabel 1 – Vorm van tabel en beschrijving van op te nemen inhoud

1.4. Opvolger van de NTA en de SBR Filing Rules

Dit document is de opvolger van zowel de Nederlandse Taxonomie Architectuur (NTA) als de SBR Filing Rules.

De NTA kent zijn oorsprong in de beginjaren van SBR. In 2010 werd de standaard XBRL nog niet grootschalig gebruikt en was het eigenlijk nog niet een volwassen standaard. De methode om ongewenste constructen te vermijden en hergebruik te stimuleren was door het opstellen van meer dan 400 gedetailleerde regels op het gebied van taxonomie architectuur; oftewel de NTA.

In de afgelopen jaren is XBRL als internationale open standaard duidelijk volwassen geworden. Het wordt niet alleen wereldwijd grootschalig toegepast, maar er zijn door XBRL International ook veel internationale best practices gepubliceerd (mede gebaseerd op de ervaringen uit Nederland).

Daarnaast legt de SBR Governance de verantwoordelijkheid voor de architectuur van een taxonomie nadrukkelijk bij het betreffende domein in plaats vanuit een centrale organisatie. Een domein is immers als enige in staat om de voor dat domein specifieke omstandigheden en mogelijkheden tot

hergebruik van andere taxonomieën mee te nemen. Dit kan voor sommige domeinen veel meer ruimte binnen de XBRL standaard vereisen dan mogelijk is op basis van de regels in de NTA.

Zodoende is voor een compleet andere opzet gekozen. De NTA is vanaf 1 januari 2024 komen te vervallen voor het opstellen van nieuwe taxonomieën. Het is vervangen door de uitgangspunten in dit document. In dit document wordt volledig aangehaakt bij de internationale XBRL specificaties met de status Recommendation.

Voor de SBR Filing Rules is de situatie vergelijkbaar. De meeste regels en/of richtlijnen zijn niet langer noodzakelijk volgens bovengenoemde best practices. In dit kader is het ook wenselijk om domeinen meer vrijheid te geven dan met de huidige SBR Filing Rules mogelijk is. Deze domeinen worden dan geacht de voor hun relevante regels op te nemen in een eigen Reporting Manual.

De SBR Filing Rules worden daarom niet langer doorontwikkeld en komen ook vanaf 1 januari 2024 te vervallen voor nieuwe stromen. Bestaande stromen moeten voor 31 december 2028 overstappen naar de nieuwe werkwijze om hun regels per domein vorm te geven.

2. XBRL specificaties

2.1 XBRL 2.1

2.1.1 Extensible Business Reporting Language (XBRL) 2.1

Title	Extensible Business Reporting Language (XBRL) 2.1
Type	Specification
Description	The XBRL 2.1 specification allows software vendors, programmers, intermediaries in the preparation and distribution process and end users who adopt it as a specification to enhance the creation, exchange, and comparison of business reporting information. Business reporting includes, but is not limited to, financial statements, financial information, non-financial information, general ledger transactions and regulatory filings, such as annual and quarterly reports. This document defines XML elements and attributes that can be used to express information used in the creation, exchange, and comparison tasks of business reporting. XBRL consists of a core language of XML elements and attributes used in XBRL instances as well as a language used to define new elements and taxonomies of elements referred to in XBRL instances, and to express constraints among the contents of elements in those XBRL instances.
Status	Recommendation
Date	31 December 2003 with errata corrections to 20 February 2013
Link	https://www.xbrl.org/Specification/XBRL-2.1/REC-2003-12-31/XBRL-2.1-REC-2003-12-31+corrected-errata-2013-02-20.html
Usage	Taxonomies | Reports
Category	XBRL 2.1

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 October 2009

Comments	This specification is becoming somewhat outdated in certain areas due to its dependencies on XML. It is recommended to take into account the Open Information Model (OIM) specification for new implementations.

2.2 Calculations

2.2.1 Calculations 1.1

Title	Calculations 1.1
Type	Specification
Description	The XBRL 2.1 specification provides a mechanism for defining the calculation relationships that exist between XBRL concepts, and a process for checking whether the facts in an XBRL report are consistent with those relationships. The consistency checking process has a number of deficiencies, which can cause erroneous consistency failures on rounded values, and missed consistency failures where duplicate facts are present. This specification defines alternative calculation functionality intended to address these deficiencies.
Status	Recommendation
Date	22 February 2023 with errata corrections to 14 February 2024
Link	https://www.xbrl.org/Specification/calculation-1.1/REC-2023-02-22+corrected-errata-2024-02-14/calculation-1.1-REC-2023-02-22+corrected-errata-2024-02-14.html
Usage	Taxonomies
Category	Calculations

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 January 2025
Comments	None

2.3 Dimensions

2.3.1 XBRL Dimensions 1.0

Title	XBRL Dimensions 1.0
Type	Specification
Description	This specification allows XBRL taxonomy authors to define and restrict dimensional information that instance authors may use in the and <scenario> elements of the <context> element of XBRL instance documents. It is a modular extension to XBRL 2.1. It provides a generalised mechanism to define dimensional metadata and to reference it in XBRL instances. Its architecture is such that any XBRL artefacts (instances and their Discoverable Taxonomy Sets) that conform to this specification also conform to the base specification and may be processed without error by any processor that is capable of correctly processing XBRL artefacts, even if those processors are unaware of this modular extension. It is also designed in such a way that it makes maximum use of components of XBRL 2.1 in its components so as to require a minimum amount of retooling of applications in order to be implemented.
Status	Recommendation
Date	18 September 2006 with errata corrections to 25 January 2012
Link	https://www.xbrl.org/specification/dimensions/rec-2012-01-25/dimensions-rec-2006-09-18+corrected-errata-2012-01-25-clean.html
Usage	Taxonomies
Category	Dimensions

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 July 2011
Comments	None

2.4 Extensible Enumerations

2.4.1 Extensible Enumerations 1.0

Title	Extensible Enumerations 1.0
Type	Specification
Description	This specification allows domain member networks, previously used for dimensions, to constrain the allowed values for primary reporting concepts, enabling taxonomy authors to define extensible enumerations with multi-language labels.
Status	Recommendation
Date	29 October 2014
Link	https://www.xbrl.org/Specification/ext-enumeration/REC-2014-10-29/ext-enumeration-REC-2014-10-29.html
Usage	Taxonomies
Category	Extensible Enumerations

Included in the SBR framework of agreements	
Status	Deprecated
Restrictions	None
Date	1 January 2022
Comments	This specification has been succeeded by the Extensible Enumerations 2.0 specification. For new implementations, it is recommended to use the Extensible Enumerations 2.0 specification.

2.4.2 Extensible Enumerations 2.0

Title	Extensible Enumerations 2.0
Type	Specification
Description	This specification allows the creation of XBRL concepts that take one or more values from a hierarchy of allowed values.
Status	Recommendation
Date	12 February 2020
Link	https://www.xbrl.org/Specification/extensible-enumerations-2.0/REC-2020-02-12/extensible-enumerations-2.0-REC-2020-02-12.html
Usage	Taxonomies
Category	Extensible Enumerations

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 January 2022
Comments	None

2.5 Formula

2.5.1 Aspect Cover Filters 1.0

Title	Aspect Cover Filters 1.0
Type	Specification
Description	This specification is provides the syntax and semantics for explicit declarative aspect covering in a manner compatible with the other filters, some of cover certain aspects specific to their nature.
Status	Recommendation
Date	24 October 2011
Link	https://www.xbrl.org/specification/aspectcoverfilters/rec-2011-10-24/aspectcoverfilters-rec-2011-10-24.html
Usage	Taxonomies
Category	Formula

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 January 2016
Comments	None

2.5.2 Assertion Severity 1.0

Title	Assertion Severity 1.0
Type	Specification
Description	This specification is an extension to the Formula Validation specification. It defines elements and relationships that allow formula authors to associate standard severity levels with assertions.
Status	Recommendation
Date	19 April 2016
Link	https://www.xbrl.org/Specification/assertion-severity/REC-2016-04-19/assertion-severity-REC-2016-04-19.html
Usage	Taxonomies
Category	Formula

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 January 2017
Comments	This specification has been succeeded by the Assertion Severity 2.0 specification. For new implementations, it is recommended to use the Assertion Severity 2.0 specification.

2.5.3 Assertion Severity 2.0

Title	Assertion Severity 2.0
Type	Specification
Description	This specification is an extension to the Formula Validation specification. It defines elements and relationships that allow formula authors to associate standard severity levels with assertions.
Status	Recommendation
Date	12 February 2020
Link	https://www.xbrl.org/Specification/assertion-severity/REC-2022-07-21/assertion-severity-REC-2022-07-21.html
Usage	Taxonomies
Category	Formula

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 January 2023
Comments	None

2.5.4 Boolean Filters 1.0

Title	Boolean Filters 1.0
Type	Specification
Description	This specification is an extension to the XBRL Variables specification. It defines syntax for filters that support combining other filters using and and or operations.
Status	Recommendation
Date	22 June 2009
Link	https://www.xbrl.org/specification/booleanfilters/rec-2009-06-22/booleanfilters-rec-2009-06-22.html
Usage	Taxonomies
Category	Formula

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 January 2016
Comments	None

2.5.5 Concept Filters 1.0

Title	Concept Filters 1.0
Type	Specification
Description	This specification is an extension to the XBRL Variables specification. It defines syntax for filters that condition upon features of XBRL concept declarations, including the name, the period-type, the balance, the data type and the substitution group.
Status	Recommendation
Date	22 June 2009
Link	https://www.xbrl.org/specification/conceptfilters/rec-2009-06-22/conceptfilters-rec-2009-06-22.html
Usage	Taxonomies
Category	Formula

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 January 2016
Comments	None

2.5.6 Concept Relation Filters 1.0

Title	Concept Relation Filters 1.0
Type	Specification
Description	This specification is an extension of the Concept Filters specification. It specifies syntax and semantics for XBRL concept filtering based on effective relationships of the concept in DTS linkbases.
Status	Recommendation
Date	24 October 2011
Link	https://www.xbrl.org/specification/conceptrelationfilters/rec-2011-10-24/conceptrelationfilters-rec-2011-10-24.html
Usage	Taxonomies
Category	Formula

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 January 2016
Comments	None

2.5.7 Consistency Assertions 1.0

Title	Consistency Assertions 1.0
Type	Specification
Description	This specification is an extension of the Formula Validation specification. It specifies syntax for assertions that can be used to test the consistency of a fact produced by a formula with fact contained in an XBRL business report.
Status	Recommendation
Date	22 June 2009
Link	https://www.xbrl.org/specification/consistencyassertions/rec-2009-06-22/consistencyassertions-rec-2009-06-22.html
Usage	Taxonomies
Category	Formula

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 January 2016
Comments	None

2.5.8 XBRL Custom Function Implementation Specification 1.0

Title	XBRL Custom Function Implementation Specification 1.0
Type	Specification
Description	This specification defines an XML syntax that can be used to express XPath 2.0 implementations of the custom functions defined in the XBRL Variables specification. The custom function implementations are incorporated into the generic links containing the XPath 2.0 expressions that include calls to the custom functions. Thus, this specification enables consistency of custom function results across supporting processors. It also gives users of custom functions the ability to extend functionality without requiring processor modifications.
Status	Recommendation
Date	24 October 2011
Link	https://www.xbrl.org/specification/customfunctionimplementation/rec-2011-10-24/customfunctionimplementation-rec-2011-10-24.html
Usage	Taxonomies
Category	Formula

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 January 2016
Comments	None

2.5.9 Dimension Filters 1.0

Title	Dimension Filters 1.0
Type	Specification
Description	This specification is an extension to the XBRL Variables specification. It defines XML syntax for filters that condition on dimension information, as defined in the XBRL Dimensions specification, when selecting facts from input XBRL instances. The filters defined in this specification facilitate selection of facts based on dimension information in both the input XBRL instance and in its supporting DTS. Both typed and explicit dimensions can be used to filter facts in the input XBRL instance.
Status	Recommendation
Date	22 June 2009 with errata corrections to 10 March 2011
Link	https://www.xbrl.org/specification/dimensionfilters/rec-2009-06-22/dimensionfilters-rec-2009-06-22+corrected-errata-2011-03-10.html
Usage	Taxonomies
Category	Formula

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 January 2016
Comments	None

2.5.10 Entity Filters 1.0

Title	Entity Filters 1.0
Type	Specification
Description	This specification is an extension to the XBRL Variables specification. It defines syntax for filters that can condition on entity identifiers when selecting facts from input XBRL instances.
Status	Recommendation
Date	22 June 2009
Link	https://www.xbrl.org/specification/entityfilters/rec-2009-06-22/entityfilters-rec-2009-06-22.html
Usage	Taxonomies
Category	Formula

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 January 2016
Comments	None

2.5.11 Existence Assertions 1.0

Title	Existence Assertions 1.0
Type	Specification
Description	This specification is an extension to the Formula Validation specification. It specifies the syntax for assertions that facilitate testing for the existence of facts meeting specified criteria. The assertions operate by testing the number of different evaluations of a given variable set that are possible for a given input XBRL instance. This makes them more flexible in terms of the kinds of data that they can test for, compared to the consistency assertions defined in the Consistency Assertions specification.
Status	Recommendation
Date	22 June 2009
Link	https://www.xbrl.org/specification/existenceassertions/rec-2009-06-22/existenceassertions-rec-2009-06-22.html
Usage	Taxonomies
Category	Formula

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 January 2016
Comments	None

2.5.12 Formula 1.0

Title	Formula 1.0
Type	Specification
Description	This specification is a modular extension to the XBRL 2.1 specification that builds upon the XBRL Variables specification. It defines a syntax for formulae that can be processed to produce XBRL facts in an output XBRL instance from information obtained from XBRL reports and their supporting metadata.
Status	Recommendation
Date	22 June 2009
Link	https://www.xbrl.org/specification/formula/rec-2009-06-22/formula-rec-2009-06-22.html
Usage	Taxonomies
Category	Formula

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 January 2016
Comments	None

2.5.13 General Filters 1.0

Title	General Filters 1.0
Type	Specification
Description	This specification is an extension to the XBRL Variables specification. It defines a simple filter that can be applied when other more specific filters are not suitable. The general filter is particularly suitable when a filter is required that conditions on several aspects of a fact.
Status	Recommendation
Date	22 June 2009
Link	https://www.xbrl.org/Specification/generalFilters/REC-2009-06-22/generalFilters-REC-2009-06-22.html
Usage	Taxonomies
Category	Formula

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 January 2016
Comments	None

2.5.14 Generic Messages 1.0

Title	Generic Messages 1.0
Type	Specification
Description	This document describes an extension to the XBRL 2.1 specification to provide the base syntax for user messages to describe certain situations in processes based supported by XBRL documents. This specification provides a set of common definitions, resources and relationships that serve as a common foundation for XBRL messages specifications.
Status	Recommendation
Date	24 October 2011
Link	https://www.xbrl.org/specification/genericmessages/rec-2011-10-24/genericmessages-rec-2011-10-24.html
Usage	Taxonomies
Category	Formula

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 January 2016
Comments	None

2.5.15 Implicit Filters 1.0

Title	Implicit Filters 1.0
Type	Specification
Description	This specification is an extension to the XBRL Variables specification. This specification defines an approach for associating filters with fact variables.
Status	Recommendation
Date	22 June 2009
Link	https://www.xbrl.org/specification/implicitfilters/rec-2009-06-22/implicitfilters-rec-2009-06-22.html
Usage	Taxonomies
Category	Formula

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 January 2016
Comments	None

2.5.16 Match Filters 1.0

Title	Match Filters 1.0
Type	Specification
Description	This specification is an extension to the XBRL Variables specification. It defines syntax for filters that condition upon matching the value of an aspect of a fact to the same aspect of other facts.
Status	Recommendation
Date	22 June 2009 with errata corrections to 28 May 2014
Link	https://www.xbrl.org/specification/matchfilters/rec-2009-06-22/matchFilters-REC-2009-06-22+corrected-errata-2014-05-28.html
Usage	Taxonomies
Category	Formula

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 January 2016
Comments	None

2.5.17 Period Filters 1.0

Title	Period Filters 1.0
Type	Specification
Description	This specification is an extension to the XBRL Variables specification. It defines syntax for filters that condition upon the features of the period at which or over which facts have been measured.
Status	Recommendation
Date	22 June 2009
Link	https://www.xbrl.org/specification/periodfilters/rec-2009-06-22/periodfilters-rec-2009-06-22.html
Usage	Taxonomies
Category	Formula

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 January 2016
Comments	None

2.5.18 Relative Filters 1.0

Title	Relative Filters 1.0
Type	Specification
Description	This specification defines syntax for a filter that supports conditioning upon matching the value of all uncovered aspects of a fact to the corresponding aspects of other facts.
Status	Recommendation
Date	22 June 2009
Link	https://www.xbrl.org/specification/relativefilters/rec-2009-06-22/relativefilters-rec-2009-06-22.html
Usage	Taxonomies
Category	Formula

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 January 2016
Comments	None

2.5.19 Segment Scenario Filters 1.0

Title	Segment Scenario Filters 1.0
Type	Specification
Description	This specification is an extension to the XBRL Variables specification. It defines XML syntax for filters that can condition on the content of segments and scenarios.
Status	Recommendation
Date	22 June 2009
Link	https://www.xbrl.org/specification/segmentscenariofilters/rec-2009-06-22/segmentscenariofilters-rec-2009-06-22.html
Usage	Taxonomies
Category	Formula

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 January 2016
Comments	None

2.5.20 Tuple Filters 1.0

Title	Tuple Filters 1.0
Type	Specification
Description	This specification is an extension to the XBRL Variables specification. It defines syntax for filters that condition upon the location of facts relative to tuple structures in XBRL instances.
Status	Recommendation
Date	22 June 2009
Link	https://www.xbrl.org/specification/tuplefilters/rec-2009-06-22/tuplefilters-rec-2009-06-22.html
Usage	Taxonomies
Category	Formula

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 January 2016
Comments	None

2.5.21 Unit Filters 1.0

Title	Unit Filters 1.0
Type	Specification
Description	This specification defines syntax for filters that can condition on units of measurement when selecting facts from XBRL instances.
Status	Recommendation
Date	22 June 2009
Link	https://www.xbrl.org/specification/unitfilters/rec-2009-06-22/unitfilters-rec-2009-06-22.html
Usage	Taxonomies
Category	Formula

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 January 2016
Comments	None

2.5.22 Validation 1.0

Title	Validation 1.0
Type	Specification
Description	This document describes an extension to the XBRL 2.1 specification that builds upon the XBRL Formula specification and XBRL Variables specification to provide the base syntax for expression of assertions that may be tested against the content of XBRL reports. This specification does not define any specific assertion, but provides a set of common definitions, resources and relationships that serve as a common foundation for XBRL assertion specifications.
Status	Recommendation
Date	22 June 2009
Link	https://www.xbrl.org/specification/validation/rec-2009-06-22/validation-rec-2009-06-22.html
Usage	Taxonomies
Category	Formula

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 January 2016
Comments	None

2.5.23 Validation Messages 1.0

Title	Validation Messages 1.0
Type	Specification
Description	This document describes an extension to the XBRL 2.1 specification that builds upon the Generic Messages specification and the Validation specification to define the base syntax and semantics for messages that can provide information in the context of evaluation of assertions.
Status	Recommendation
Date	24 October 2011
Link	https://www.xbrl.org/specification/validationmessages/rec-2011-10-24/validationmessages-rec-2011-10-24.html
Usage	Taxonomies
Category	Formula

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 January 2016
Comments	None

2.5.24 Value Assertions 1.0

Title	Value Assertions 1.0
Type	Specification
Description	This specification is an extension of the Validation specification. It specifies syntax for assertions that can be used to a test values of facts in an XBRL business report. The assertions are similar to formulae, except that they omit the rules for constructing complete XBRL facts.
Status	Recommendation
Date	22 June 2009
Link	https://www.xbrl.org/specification/valueassertions/rec-2009-06-22/valueassertions-rec-2009-06-22.html
Usage	Taxonomies
Category	Formula

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 January 2016
Comments	None

2.5.25 Value Filters 1.0

Title	Value Filters 1.0
Type	Specification
Description	This specification defines syntax for filters that can condition on criteria relating to fact values when selecting facts from XBRL instances.
Status	Recommendation
Date	22 June 2009
Link	https://www.xbrl.org/Specification/valueFilters/REC-2009-06-22/valueFilters-REC-2009-06-22.html
Usage	Taxonomies
Category	Formula

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 January 2016
Comments	None

2.5.26 Variables 1.0

Title	Variables 1.0
Type	Specification
Description	This specification is an extension to the XBRL 2.1 specification. It defines syntax for structures that support the extraction and usage of information from an XBRL instance and its supporting discoverable taxonomy set. This specification provides building blocks for other extension specifications including for XBRL formulae and for assertions about the expected content of XBRL instances.
Status	Recommendation
Date	22 June 2009
Link	https://www.xbrl.org/specification/variables/rec-2009-06-22/variables-rec-2009-06-22+corrected-errata-2013-11-18.html
Usage	Taxonomies
Category	Formula

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 January 2016
Comments	None

2.6 Generic Links

2.6.1 Generic Labels 1.0

Title	Generic Labels 1.0
Type	Specification
Description	This specification is an extension of the XBRL 2.1 specification. It specifies syntax for labels that are more flexible than those defined in the XBRL 2.1 specification. Labels in the XBRL 2.1 specification are limited in that they are only useful for labelling concepts. In contrast, generic labels can be used to associate a label with any element. Generic labels provide a syntactic foundation for XBRL extension specifications.
Status	Recommendation
Date	24 October 2011
Link	https://www.xbrl.org/specification/genericlabels/rec-2011-10-24/genericlabels-rec-2011-10-24.html
Usage	Taxonomies
Category	Generic Links

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 January 2013
Comments	None

2.6.2 XBRL Generic Links 1.0

Title	XBRL Generic Links 1.0
Type	Specification
Description	XBRL reports make business information available in an open, structured, machine-readable form. The data points in a report can be qualified by any number of dimensions, but are always associated with a time period, a business entity (such as a corporation), and a reporting concept, such as revenue. The reporting concepts are defined in XBRL taxonomies. Beyond defining a vocabulary for reports, taxonomies contain valuable metadata -- relationships between concepts, human-readable labels, and links to authoritative literature. This specification aims to facilitate the creation of new kinds of metadata by providing additional concrete linking components, as well as guidance for the definition of custom linking components.
Status	Recommendation
Date	22 June 2009
Link	https://www.xbrl.org/specification/gnl/rec-2009-06-22/gnl-rec-2009-06-22.html
Usage	Taxonomies
Category	Generic Links

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 January 2011
Comments	None

2.6.3 Generic References 1.0

Title	Generic References 1.0
Type	Specification
Description	This specification is an extension of the XBRL 2.1 specification. It specifies syntax for references that are more flexible than those defined in the XBRL 2.1 specification. References in the XBRL 2.1 specification are limited in that they are only useful for referencing authoritative documentation of concepts. In contrast, generic references can be used to associate a reference with any element. Generic references provide a syntactic foundation for XBRL extension specifications.
Status	Recommendation
Date	22 June 2009 with errata corrections to 21 March 2011
Link	https://www.xbrl.org/specification/genericreferences/rec-2009-06-22/genericreferences-rec-2009-06-22+corrected-errata-2011-03-21.html
Usage	Taxonomies
Category	Generic Links

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 January 2011
Comments	None

2.7 Generic Preferred Label

2.7.1 Generic Preferred Label 1.0

Title	Generic Preferred Label 1.0
Type	Specification
Description	The preferred label feature of presentation relationships has been a key feature in establishing networks of XBRL relationships that have multiple relationships from a source concept to label in the same base set such a concept appearing in a set of line items as each of a beginning and ending balance. However this feature has only been available in standard presentation relationships. Current use of XBRL makes extensive use of other relationships instead, such as dimensional and generic relationships, where the same semantic can not yet be expressed. This specification introduces the preferred label feature for all relationships.
Status	Recommendation
Date	08 May 2013
Link	https://www.xbrl.org/Specification/genericPreferredLabel/REC-2013-05-08/genericPreferredLabel-REC-2013-05-08.html
Usage	Taxonomies
Category	Generic Preferred Label

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 January 2016
Comments	None

2.8 Inline XBRL

2.8.1 Inline XBRL Part 1: Specification 1.0

Title	Inline XBRL Part 1: Specification 1.0
Type	Specification
Description	Inline XBRL is a standard for embedding XBRL fragments into an HTML document. The objective is to provide documents which can be viewed in a browser while making use of XBRL tags which can be processed automatically by consuming applications. This specification defines the syntax for such documents and how the syntax maps into an XBRL instance.
Status	Recommendation
Date	20 April 2010 with errata corrections to 17 August 2011
Link	https://www.xbrl.org/specification/inlinexbrl-part1/rec-2010-04-20/inlinexbrl-part1-rec-2010-04-20+corrected-errata-2011-08-17.html
Usage	Reports
Category	Inline XBRL

Included in the SBR framework of agreements	
Status	Deprecated
Restrictions	None
Date	1 January 2023
Comments	This specification has been succeeded by the specification Inline XBRL Part 1: Specification 1.1. For new implementations, it is recommended to use Inline XBRL Part 1: Specification 1.1.

2.8.2 Inline XBRL Part 2: Schema 1.0

Title	Inline XBRL Part 2: Schema 1.0
Type	Specification
Description	This is a document that describes the normative XML schemas of the Inline XBRL specification.
Status	Recommendation
Date	20 April 2010
Link	https://www.xbrl.org/specification/inlinexbrl-part2/rec-2010-04-20/inlinexbrl-part2-rec-2010-04-20.html
Usage	Reports
Category	Inline XBRL

Included in the SBR framework of agreements	
Status	Deprecated
Restrictions	None
Date	1 January 2023
Comments	This specification has been succeeded by the specification Inline XBRL Part 1: Schema 1.1. For new deployments, it is recommended to use Inline XBRL Part 1: Schema 1.1.

2.8.3 Inline XBRL Part 1: Specification 1.1

Title	Inline XBRL Part 1: Specification 1.1
Type	Specification
Description	Inline XBRL is a standard for embedding XBRL fragments into an HTML document. The objective is to provide documents which can be viewed in a browser while making use of XBRL tags which can be processed automatically by consuming applications. This specification defines the syntax for such documents and how the syntax maps into an XBRL instance.
Status	Recommendation
Date	18 November 2013
Link	https://www.xbrl.org/specification/inlinexbrl-part1/rec-2013-11-18/inlinexbrl-part1-rec-2013-11-18.html
Usage	Reports
Category	Inline XBRL

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 January 2023
Comments	None

2.8.4 Inline XBRL Part 2: Schema 1.1

Title	Inline XBRL Part 2: Schema 1.1
Type	Specification
Description	This is a document that describes the normative XML schemas of the Inline XBRL specification.
Status	Recommendation
Date	18 November 2013
Link	https://www.xbrl.org/specification/inlinexbrl-part2/rec-2013-11-18/inlinexbrl-part2-rec-2013-11-18.html
Usage	Reports
Category	Inline XBRL

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 January 2023
Comments	None

2.8.5 Inline XBRL Transformations 1.0 - Specified Registry for Inline XBRL

Title	Inline XBRL Transformations 1.0 - Specified Registry for Inline XBRL
Type	Specification
Description	The Transformation Rules Registry defines how strings that appear in Inline XBRL documents are converted to the formats required by the data types of concepts in an XBRL documents.
Status	Recommendation
Date	20 April 2010 with errata corrections to 17 August 2011
Link	https://www.xbrl.org/specification/inlinexbrl-specifiedtransformations/rec-2010-04-20/inlinexbrl-specifiedtransformations-rec-2010-04-20+corrected-errata-2011-08-17.html
Usage	Reports
Category	Inline XBRL

Included in the SBR framework of agreements	
Status	Deprecated
Restrictions	None
Date	1 January 2023
Comments	This specification has been succeeded by the specification XII Transformation Registry 5. For new implementations, it is recommended to use XII Transformation Registry 5.

2.8.6 XII Transformation Registry 2

Title	XII Transformation Registry 2 - Specification of Transformation Rules Registry for Inline XBRL
Type	Specification
Description	The Transformation Rules Registry defines how strings that appear in Inline XBRL documents are converted to the formats required by the data types of concepts in an XBRL documents.
Status	Recommendation
Date	31 July 2011 with errata corrections to 17 April 2019
Link	https://www.xbrl.org/Specification/inlineXBRL-transformationRegistry/REC-2011-07-31+errata-2019-04-17/inlineXBRL-transformationRegistry-REC-2011-07-31+corrected-errata-2019-04-17.html
Usage	Reports
Category	Inline XBRL

Included in the SBR framework of agreements	
Status	Deprecated
Restrictions	None
Date	1 January 2023
Comments	This specification has been succeeded by the specification XII Transformation Registry 5. For new implementations, it is recommended to use XII Transformation Registry 5.

2.8.7 XII Transformation Registry 3

Title	XII Transformation Registry 3 - Specification of Transformation Rules Registry for Inline XBRL
Type	Specification
Description	The Transformation Rules Registry defines how strings that appear in Inline XBRL documents are converted to the formats required by the data types of concepts in an XBRL documents.
Status	Recommendation
Date	26 February 2015 with errata corrections to 17 April 2019
Link	https://www.xbrl.org/Specification/inlineXBRL-transformationRegistry/REC-2015-02-26+errata-2019-04-17/inlineXBRL-transformationRegistry-REC-2015-02-26+corrected-errata-2019-04-17.html
Usage	Reports
Category	Inline XBRL

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 January 2023
Comments	This specification has been succeeded by the specification XII Transformation Registry 5. For new implementations, it is recommended to use XII Transformation Registry 5.

2.8.8 XII Transformation Registry 4

Title	XII Transformation Registry 4 - Specification of Transformation Rules Registry for Inline XBRL
Type	Specification
Description	The Transformation Rules Registry defines how strings that appear in Inline XBRL documents are converted to the formats required by the data types of concepts in an XBRL documents.
Status	Recommendation
Date	12 February 2020
Link	https://www.xbrl.org/Specification/inlineXBRL-transformationRegistry/REC-2020-02-12/inlineXBRL-transformationRegistry-REC-2020-02-12.html
Usage	Reports
Category	Inline XBRL

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 January 2023
Comments	This specification has been succeeded by the specification XII Transformation Registry 5. For new implementations, it is recommended to use XII Transformation Registry 5.

2.8.9 XII Transformation Registry 5

Title	XII Transformation Registry 5 - Specification of Transformation Rules Registry for Inline XBRL
Type	Specification
Description	The Transformation Rules Registry defines how strings that appear in Inline XBRL documents are converted to the formats required by the data types of concepts in an XBRL documents.
Status	Recommendation
Date	16 February 2022
Link	https://www.xbrl.org/Specification/inlineXBRL-transformationRegistry/REC-2022-02-16/inlineXBRL-transformationRegistry-REC-2022-02-16.html
Usage	Reports
Category	Inline XBRL

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 January 2023
Comments	None

2.9 Open Information Model

2.9.1 Open Information Model 1.0

Title	Open Information Model 1.0
Type	Specification
Description	This document describes a syntax-independent model for business reports that conform to the XBRL v2.1 and XBRL Dimensions v1.0 specifications. The model is intended to enable easy and lossless transformation of a well defined set of semantics between a variety of different syntactic representations, including the XML syntax defined in the above specifications.
Status	Recommendation
Date	13 October 2021 with errata corrections to 19 April 2023
Link	https://www.xbrl.org/Specification/oim/REC-2021-10-13+errata-2023-04-19/oim-REC-2021-10-13+corrected-errata-2023-04-19.html
Usage	Reports
Category	Open Information Model

Included in the SBR framework of agreements	
Status	
Restrictions	None
Date	
Comments	None

2.9.2 Open Information Model Common Definitions 1.0

Title	Open Information Model Common Definitions 1.0
Type	Specification
Description	This document provides a set of common definitions used concrete representations of the XBRL Open Information Model.
Status	Recommendation
Date	13 October 2021 with errata corrections to 19 April 2023
Link	https://www.xbrl.org/Specification/oim-common/REC-2021-10-13+errata-2023-04-19/oim-common-REC-2021-10-13+corrected-errata-2023-04-19.html
Usage	Reports
Category	Open Information Model

Included in the SBR framework of agreements	
Status	
Restrictions	None
Date	
Comments	None

2.9.3 xBRL-CSV: CSV representation of XBRL data 1.0

Title	xBRL-CSV: CSV representation of XBRL data 1.0
Type	Specification
Description	This document defines a CSV-based representation of the information in an XBRL report, as defined in the XBRL Open Information Model OIM. It provides significant flexibility in the layout of the CSV tables, in order to enable tables that are efficient and intuitive, allowing related facts to be grouped into rows, and share common aspects. The structure of the tables is controlled by a JSON metadata file.
Status	Recommendation
Date	13 October 2021 with errata corrections to 19 April 2023
Link	https://www.xbrl.org/Specification/xbrl-csv/REC-2021-10-13+errata-2023-04-19/xbrl-csv-REC-2021-10-13+corrected-errata-2023-04-19.html
Usage	Reports
Category	Open Information Model

Included in the SBR framework of agreements	
Status	
Restrictions	None
Date	
Comments	None

2.9.4 xBRL-JSON: JSON representation of XBRL data 1.0

Title	xBRL-JSON: JSON representation of XBRL data 1.0
Type	Specification
Description	This document defines xBRL-JSON, a standardised JSON-based representation of data in an XBRL report. The format is defined in the form of mappings from the XBRL Open Information Model, a syntax-independent definition of the data represented by an XBRL v2.1 instance document.
Status	Recommendation
Date	13 October 2021 with errata corrections to 19 April 2023
Link	https://www.xbrl.org/Specification/xbrl-json/REC-2021-10-13+errata-2023-04-19/xbrl-json-REC-2021-10-13+corrected-errata-2023-04-19.html
Usage	Reports
Category	Open Information Model

Included in the SBR framework of agreements	
Status	
Restrictions	None
Date	
Comments	None

2.9.5 xBRL-XML: XML Mappings for the Open Information Model 1.0

Title	xBRL-XML: XML Mappings for the Open Information Model 1.0
Type	Specification
Description	This document defines the mapping from the XML representation defined in XBRL v2.1 to the XBRL Open Information Model v1.0, a syntax-independent definition of the data represented by an XBRL v2.1 instance document.
Status	Recommendation
Date	13 October 2021 with errata corrections to 19 April 2023
Link	https://www.xbrl.org/Specification/xbrl-xml/REC-2021-10-13+errata-2023-04-19/xbrl-xml-REC-2021-10-13+corrected-errata-2023-04-19.html
Usage	Reports
Category	Open Information Model

Included in the SBR framework of agreements	
Status	
Restrictions	None
Date	
Comments	None

2.10 Registries

2.10.1 Data Type Registry- Structure 1.1

Title	Data Type Registry - Structure 1.1
Type	Specification
Description	This document describes the processes whereby entries may be added to, changed, or removed from the XBRL International Data Type Registry. The Data Type Registry is an online listing of data types that have been identified as potentially having wide utility. The Registry contains structured information about their purpose, usage and any intended impact on XBRL instance validation.
Status	Recommendation
Date	08 May 2019
Link	https://www.xbrl.org/Specification/dtr/REC-2019-05-08/dtr-structure-1.1-REC-2019-05-08.html
Usage	Taxonomies
Category	Registries

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 January 2020
Comments	None

2.10.2 Data Type Registry- Process 1.1

Title	Data Type Registry - Process 1.1
Type	Specification
Description	This document describes the structure of the XBRL International Data Type Registry. The Data Type Registry is an online listing of data types that have been identified as potentially having wide utility. The Registry contains structured information about their purpose, usage and any intended impact on XBRL instance validation.
Status	Recommendation
Date	08 May 2019
Link	https://www.xbrl.org/Specification/dtr/REC-2019-05-08/dtr-process-1.1-REC-2019-05-08.html
Usage	Taxonomies
Category	Registries

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 January 2020
Comments	None

2.10.3 Function definition 1.0

Title	Function definition 1.0
Type	Specification
Description	This specification is defines a syntax for an XML resource that contains information about an XBRL function. Such resources can be referenced from the XBRL function registry.
Status	Recommendation
Date	24 October 2011
Link	https://www.xbrl.org/specification/functiondefinition/rec-2011-10-24/functiondefinition-rec-2011-10-24.html
Usage	Taxonomies
Category	Registries

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 January 2016
Comments	None

2.10.4 Link Role Registry- Structure 2.0

Title	Link Role Registry - Structure 2.0
Type	Specification
Description	This document describes the processes whereby entries may be added to, changed, or removed from the XBRL International Link Role Registry. The Link Role Registry is an online listing of XLink role and arc role attribute values that have been identified as potentially having wide utility. The Registry contains structured information about their purpose, usage and any intended impact on XBRL instance validation. This document is an update to version 1.0 of the Link Role Registry, separating the structure of the registry itself from the definition of the process.
Status	Recommendation
Date	31 July 2008
Link	https://www.xbrl.org/specification/lrr/rec-2008-07-31/lrr-rec-2008-07-31.html
Usage	Taxonomies
Category	Registries

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 January 2024
Comments	None

2.10.5 Link Role Registry- Process 2.0

Title	Link Role Registry - Process 2.0
Type	Specification
Description	This document describes the structure of the XBRL International Link Role Registry. The Link Role Registry is an online listing of XLink role and arc role attribute values that have been identified as potentially having wide utility. The Registry contains structured information about their purpose, usage and any intended impact on XBRL instance validation. This document is an update to version 1.0 of the Link Role Registry, adding new status types and separating the structure of the registry itself from the definition of the process whereby entries may be added to, changed, or removed from the registry.
Status	Recommendation
Date	31 July 2008
Link	https://www.xbrl.org/specification/lrr/rec-2008-07-31/lrr-process-rec-2008-07-31.html
Usage	Taxonomies
Category	Registries

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 January 2015
Comments	None

2.10.6 Units Registry- Structure 1.0

Title	Units Registry - Structure 1.0
Type	Specification
Description	This document describes the structure of the XBRL International Units Registry. The Units Registry is an online listing of units that have been identified as potentially having wide utility. The Registry contains structured information about their purpose, usage and any intended impact on XBRL instance validation.
Status	Recommendation
Date	18 November 2013
Link	https://www.xbrl.org/specification/utr/rec-2013-11-18/utr-rec-2013-11-18-clean.html
Usage	Reports
Category	Registries

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 January 2015
Comments	None

2.11 Table Linkbase

2.11.1 Table Linkbase 1.0

Title	Table Linkbase 1.0
Type	Specification
Description	This document specifies semantics and syntax constraints for tables. Tables reference subsets of the facts and fact related information defined by a DTS, and specify representation of those facts in a Cartesian coordinate system.
Status	Recommendation
Date	18 March 2014 with errata corrections to 17 July 2018
Link	https://www.xbrl.org/Specification/table-linkbase/REC-2014-03-18+errata-2018-07-17/table-linkbase-REC-2014-03-18+corrected-errata-2018-07-17.html
Usage	Taxonomies
Category	Table Linkbase

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 January 2016
Comments	None

2.12 Taxonomy & Report Packages

2.12.1 Taxonomy Packages 1.0

Title	Taxonomy Packages 1.0
Type	Specification
Description	This specification defines a standard format and location for a manifest file that can be included in such ZIP files that allows compliant tools to identify the entry points automatically. It provides for inclusion of URL remapping, which can provide public locations (URLs) for files within the package.
Status	Recommendation
Date	19 April 2016
Link	https://www.xbrl.org/Specification/taxonomy-package/REC-2016-04-19/taxonomy-package-REC-2016-04-19.html
Usage	Taxonomies
Category	Taxonomy & Report Packages

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 January 2018
Comments	None

2.12.2 Report Package 1.0

Title	Report Package 1.0
Type	Specification
Description	This specification defines a standard container structure for XBRL reports, allowing compliant tools to identify, process and present enclosed reports automatically.
Status	Recommendation
Date	22 September 2023
Link	https://www.xbrl.org/Specification/report-package/REC-2023-09-22/report-package-REC-2023-09-22.html
Usage	Reports
Category	Taxonomy & Report Packages

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 January 2024
Comments	None

2.13 Versioning

2.13.1 Versioning Base 1.0

Title	Versioning Base 1.0
Type	Specification
Description	This specification is the base specification in the modular XBRL Versioning Specification. It defines an XML syntax for an XBRL Versioning Report. A Versioning Report can be used by the authors of XBRL taxonomies to provide documentation of the changes between two taxonomies. The base specification primarily defines the framework for Versioning Reports, with the core based on a three-tier hierarchy of Assignments, Actions, and Events which are used in the modular extension specifications. The base specification only defines two types of Event: Namespace Rename and Role Change. Other Event types are defined in the extension specifications.
Status	Recommendation
Date	27 February 2013
Link	https://www.xbrl.org/specification/versioning-base/rec-2013-02-27/versioning-base-rec-2013-02-27.html
Usage	Taxonomies
Category	Versioning

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 January 2012
Comments	None

2.13.2 Versioning Concept Details 1.0

Title	Versioning Concept Details 1.0
Type	Specification
Description	This specification is an extension to the Versioning Base Specification. It specifies how to map and address concept properties, including XML and XBRL attributes on concept definitions, labels and references associated with concept definitions and changes to tuple content models. This specification must be used in conjunction with the Versioning Base module and Versioning Concept Use module.
Status	Recommendation
Date	27 February 2013
Link	https://www.xbrl.org/specification/versioning-concept-details/rec-2013-02-27/versioning-concept-details-rec-2013-02-27.html
Usage	Taxonomies
Category	Versioning

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 January 2014
Comments	None

2.13.3 Versioning Concept Use 1.0

Title	Versioning Concept Use 1.0
Type	Specification
Description	This specification is an extension to the versioning base specification. It specifies how to map and address concept names between two DTSs in a Versioning Report by defining three new events: Add, Delete, and Rename. This specification is dependent upon the Versioning Base module.
Status	Recommendation
Date	27 February 2013
Link	https://www.xbrl.org/specification/versioning-concept-use/rec-2013-02-27/versioning-concept-use-rec-2013-02-27.html
Usage	Taxonomies
Category	Versioning

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 January 2014
Comments	None

2.13.4 Versioning Dimensions 1.0

Title	Versioning Dimensions 1.0
Type	Specification
Description	This specification is a modular extension to the Versioning Base Specification. It specifies how to map and address changes to the aspects of fact items for a set of concepts using dimensional aspects, to document that changes have occurred between different DTSs which may indicate a change in the primary items and dimensions and domain-members which may distinguish fact items.
Status	Recommendation
Date	27 February 2013
Link	https://www.xbrl.org/specification/versioning-dimensions/rec-2013-02-27/versioning-dimensions-rec-2013-02-27.html
Usage	Taxonomies
Category	Versioning

Included in the SBR framework of agreements	
Status	Accepted
Restrictions	None
Date	1 January 2014
Comments	None