



## **Frequently Asked Questions (FAQs) of the SBR domain Business Register**

*About filing annual reports in iXBRL format*

16 July 2025

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# 1. Introduction

## 1.1 Purpose

This Frequently Asked Questions (FAQ) document addresses common questions about filing annual reports in iXBRL format with the Business Register using Standard Business Reporting (SBR). It aims to provide clear answers to these common questions that may arise during the reporting and filing process. The answers are based on current insights and regulations at the time of writing. While every effort has been made to ensure completeness and accuracy, not all possible situations or exceptions can be anticipated. This FAQ is intended as guidance and does not constitute a legally binding interpretation of laws or regulations.

For detailed instructions on the technical requirements and filing process, please refer to the Reporting Manual. This FAQ will be updated regularly to incorporate new information, with all changes noted in the versioning section below.

Please be advised that this is an English translation of a Dutch document. Although every effort is made to ensure consistency, in the event of any discrepancies, the Dutch version shall prevail.

## 1.2 Providing feedback

Stakeholders wishing to provide feedback with regards to the content of this document or any of the KVK-related materials on annual reports in iXBRL format are invited to direct such queries to the domain governance of the SBR domain Business Register via [sbr@logius.nl](mailto:sbr@logius.nl).

Based on the feedback received, it will be determined if additional clarity or guidance is required and if a further revision is necessary.

## 1.3 Versioning

Date	Description
14 March 2025	Initial version
16 July 2025	Addition of paragraphs as well as numbering of questions Adjustment of question 2.3.2 due to Omnibus Adjustment of question 2.6.3 due to NBA Alert 50 Addition of questions 2.3.7, 2.4.1, 2.5.1 and 2.6.4.

## 2. Frequently Asked Questions

### 2.1. Laws and regulations

#### 2.1.1. What is the regulatory framework?

The rules for preparing and filing annual reports are set out in Title 9 of Book 2 of the Dutch Civil Code (DCC). According to article 2:394 of the DCC, companies must file their annual reports with the Business Register of the Dutch Chamber of Commerce (KVK).

The Decree on electronic filing business register (*Besluit elektronische deponering handelsregister*<sup>1</sup>) mandates that annual reports be filed with the Business Register using Standard Business Reporting (SBR), which is the Dutch method for electronic exchange of business reports.

The specific application of SBR for filing annual reports is set out in the Regulatory Technical Standard (RTS) of the SBR domain Business Register (*Regelgevende Technische Standaard (RTS) van het SBR-domein Handelsregister*). This document details how the Decree is put into practice within this domain. It dictates the manner in which annual reports must be filed.

The RTS is clarified by the Reporting Manual of the SBR domain Business Register. The Reporting Manual is designed to assist legal entities, software vendors and other intermediaries in creating annual reports in iXBRL format that are compliant with the RTS of the SBR-domain Business Register in order to be filed with the Business Register. It provides guidance on common issues that may be encountered when creating annual reports in iXBRL format and explains how to resolve them. The purpose of this document is to promote a harmonised and consistent approach for the creation of annual reports in iXBRL format for filing purposes.

#### 2.1.2. To whom does the Decree on electronic filing business register apply?

The Decree on electronic filing business register applies to all legal entities who file their annual reports with the Business Register. Certain categories of legal entities were temporarily exempted from the requirement to file electronically via SBR. However, this exemption is lifted for reporting periods starting on or after 1 January 2025. This means that all entities will be required to file their annual report electronically going forward.

#### 2.1.3. When will the Decree on electronic filing business register apply?

The Decree on electronic filing business register will take effect for reporting periods starting on or after 1 January 2025 for the previously exempted categories of legal entities. Voluntary electronic filing via SBR for these entities is available, providing an opportunity to adopt the new format before it becomes mandatory.

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<sup>1</sup> <https://wetten.overheid.nl/BWBR0037858/>

**2.1.4. Does the obligation to file an annual report electronically also apply to a legal entity that prepares the annual report in another language (such as English, German, or French) based on Article 2:394 paragraph 1 DCC?**

The electronic filing system allows annual reports to be submitted in English, German, and French. The language of the annual report does not affect the electronic filing requirement.

**2.1.5. Are legal entities to which the Formal Foreign Company Act applies exempted?**

These legal entities must file their annual report with the Business Register according to article 5 sub 2 of the Formal Foreign Company Act (*Wet op de formeel buitenlandse vennootschappen*). The method for filing an annual report with the Business Register is via SBR.

**2.1.6. Does the obligation to file electronically also apply to the so-called 'substitute auditor's report' for non-profit organisations?**

Article 2:396 paragraph 9 DCC states that non-profit organisations do not have to file financial statements if they file a so-called substitute auditor's report. This substitute auditor's report is not in scope of the Decree on electronic filing business register.

## 2.2. Filing

**2.2.1. Which components of the annual report must be filed electronically via SBR?**

The annual report consists of the financial statements, the management report and other information (including an auditor's report), unless specific exemptions apply pursuant to Article 2:395a - 397 DCC.

**2.2.2. How can I file my documents electronically via SBR?**

You can file your documents electronically through two options:

- *Upload portal on the KVK website*: Use the designated upload portal available on the KVK website to file the annual report manually.
- *Software integration with Digipoort*: File your documents using software that connects directly to Digipoort, the secure gateway for electronic filings.

For detailed instructions on both methods, please refer to the Reporting Manual.

**2.2.3. How to deal with the adoption status and document adoption date of the annual report?**

The adoption status and adoption date are part of the separate file for filing information that must be included in the Inline XBRL Document Set (IXDS).

## 2.3. Formats

### 2.3.1. What are the allowed formats?

The permitted formats for filing an annual report with the Business Register are the XBRL-format and the iXBRL format. Depending on the reporting standard used for annual reports, additional restrictions may apply to these formats.

The XBRL format is an XBRL instance document (as defined in the XBRL 2.1 specification) that uses a fixed framework according to a 'predefined' entry point from the taxonomy. This framework facilitates the preparation of annual reports in a manner comparable to completing a form. The iXBRL format, on the other hand, is XHTML with XBRL markup, as specified in the Inline XBRL Specification.

### 2.3.2. If the sustainability report needs to be filed in the iXBRL format, is it required to file the rest of the annual report in the same format?

Sustainability legislation is currently evolving as a result of the European Commission's 'Omnibus Simplification Package'. It is expected that in time, sustainability reporting will have to be produced in XHTML format, where the information has to be digitally marked up based on a taxonomy for sustainability reporting standards set by the European Commission. Specifically, this means that the sustainability report - as part of the management report - must be prepared and disclosed in iXBRL format. It is not possible to file the other parts of the annual report in a different format, meaning that in this situation the entire annual report needs to be filed in the iXBRL format.

### 2.3.3. Which format must be applied if the financial statements are prepared in accordance with NL-GAAP and contains entity-specific disclosures or deviates in layout and presentation?

If the financial statements are prepared in accordance with NL-GAAP and contains entity-specific disclosures or deviates in layout and presentation, the iXBRL format must be used as it allows legal entities the flexibility to tailor the content of their financial statements to the specific circumstances of their activities. This approach enables entities to present information in a way that best reflects their unique situation, rather than being restricted to a fixed framework with a predefined entry point from the taxonomy.

### 2.3.4. Which format must be applied if the financial statements are prepared in accordance with NL-GAAP when no suitable 'predefined' entry point is available?

The iXBRL format must be used.

### 2.3.5. Which format must be applied if the financial statements are prepared in accordance with IFRS as adopted by the European Union?

The iXBRL format must be used. This also applies if IFRS as adopted by the European Union has been applied to the consolidated financial statements and NL-GAAP has been applied to the company financial statements.

#### **2.3.6. Which format must be applied if the financial statements are prepared in accordance with other GAAP?**

The iXBRL format must be used. The annual report itself does not have to be marked up. The required filing data must be included in a separate iXBRL file. The IXDS must be included in a Report Package.

#### **2.3.7. Can an issuer subject to Delegated Regulation (EU) 2019/815 file its annual report in ESEF format?**

Legal entities obligated to file their annual report in accordance with article 2:394 DCC with the Business Register, and also subject to the European Commission's Delegated Regulation (EU) 2019/815, can file their annual report in ESEF format via SBR. These ESEF annual reports must be supplemented with the mandatory elements for filing with the Business Register. If the issuer files company-only financial statements, it is required that the primary financial statements be appropriately marked up as well. The ESEF tagging requirements for consolidated financial statements also apply to company-only financial statements if these are prepared in accordance with IFRS.

### **2.4. Tagging**

#### **2.4.1. When will it become mandatory to block-tag the notes, management report and other information?**

Marking up the notes, management report and other information using block-tagging is temporarily exempted. For financial years beginning on or after 1 January 202X [*one year after the effective date of ESEF's amended block-tagging approach*], block-tagging will become mandatory.

In its consultation paper dated 13 December 2024, ESMA announced its intention to revise the block-tagging methodology for ESEF, adopting a variant aligned with the presentation logic of the respective annual report. Consequently, the mandatory implementation of block-tagging has been postponed until one year after ESMA introduces this new approach to block-tagging for ESEF.

#### **2.4.2. If a small or medium-sized legal entity opts for the iXBRL format, do they no longer have to tag the notes to the financial statements?**

Correct, tagging of the notes using block-tags is temporarily exempted as stated in 2.4.1.

It is important to note that block tagging will involve less detail compared to current tagging practices. For example, with block tagging, a movement schedule in the notes will only need to be tagged as a whole, rather than tagging each individual figure.

#### **2.4.3. If a large legal entity opts for the XBRL format, does detailed tagging of the notes still have to be done?**

Yes, the XBRL-format uses a fixed framework according to a 'predefined' entry point from the taxonomy. This structure automatically requires you to provide detailed tagging as you complete the form.

## **2.5. Extension taxonomies**

#### **2.5.1. Is the use of an extension taxonomy mandatory?**

For filing an annual report in iXBRL format based on NL-GAAP or IFRS, it is mandatory to use an extension taxonomy that defines the applicable elements and their relationships.

It is not possible to use an extension taxonomy when filing an annual report in XBRL format.

#### **2.5.2. Annex IV details the root abstract elements required for the statement of changes in equity under both NL-GAAP and IFRS. Which root element should be used for consolidated financial statements in accordance with IFRS and separate financial statements in accordance with NL-GAAP?**

If the statement of changes in equity is part of the consolidated financial statements, the root element for IFRS should be applied: 'ifrs-full:StatementOfChangesInEquityAbstract'.

If the consolidated financial statements refer to the company financial statements for the statement of changes in equity, the root element for NL-GAAP should be used: 'bw2-titel9:EquityStatementOfChangesTitle'.

## **2.6. Auditor's report**

#### **2.6.1. What format should the auditor's report be in when filing the annual report in iXBRL format?**

The auditor's report must be filed in the same format as the financial statements to which it relates. The auditor's report must be included as part of the Other information. At the moment, it is not yet required for the auditor's report in iXBRL format to be marked up using an appropriate digital taxonomy.

#### **2.6.2. Does the auditor's report in iXBRL format have to be signed with an electronic signature?**

At the moment, it is not yet required for the auditor's report in iXBRL format to be signed with an electronic signature of the auditor.



**2.6.3. Are auditors required to provide an audit opinion on whether the financial statements included in the annual report comply with the relevant requirements of the SBR domain Business Register?**

No, the current legislation does not explicitly require the auditor to provide an opinion on the mark up (or tagging) of the data in the annual report in iXBRL format.

**2.6.4. What additional procedures does an auditor need to perform to give permission to include the audit report in the Inline XBRL Document Set?**

The Inline XBRL Document Set includes the text of the original audit opinion. This should be regarded as a new publication of the audit report, which requires the auditor's written consent, while the technical conversion falls outside the scope of the statutory audit, as referred to in Article 2:393 DCC.

In order to give substance to the fundamental principle of due care and professional competence, the NBA has issued Alert 50<sup>2</sup>, which describes the conditions and activities for the auditor to provide a written consent.

## 2.7. Specific industries

**2.7.1. How should a General Pension Fund (APF) file its annual report? Legally, this is one legal entity, but with different collectivity circles for which no consolidated financial statements are prepared.**

An APF is always a foundation ('*stichting*') with one registration in the Business Register of the Chamber of Commerce. One or more collectivity circles ('*collectiviteitskringen*') are administered within that foundation. An APF files one annual report that includes financial statements consisting of a financial report in respect of its own operations (excluding the collectivity circles) and a financial report for each collectivity circle separately. The mark up obligation relates to the financial report of the foundation's own operations and not to those of the collectivity circles.

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<sup>2</sup> <https://www.nba.nl/wet--en-regelgeving/alerts/nba-alert-50/>