Regulatory Technical Standard (RTS) of the SBR domain Business Register

For filing annual reports for financial years beginning on or after 1 January 2025

16 July 2025 (public consultation)

Contents

1. Introduction

1.1. Legal framework

Pursuant to article 2:394 paragraph 1 and 4 of the Dutch Civil Code (DCC), legal entities must disclose their annual report by filing it with the Business Register. In this document, annual report means the set of documents prepared by legal entities and made public based on article 2:394 DCC, including the consolidated and/or company financial statements, management report and other information.

Annual reports for financial years beginning on or after 1 January 2025 must be filed electronically with the Business Register of the Dutch Chamber of Commerce (KVK). This legal requirement is established in the Decree electronic filing business register ('*Besluit elektronische deponering handelsregister*'[1]). According to the Decree, annual reports are to be submitted electronically using Standard Business Reporting (SBR). SBR will also support the uniform electronic reporting format according to Article 3 of the Delegated Regulation (EU) 2019/815: the XHTML format. This format allows data to be marked up using the XBRL markup language as described in the Inline XBRL specification (referred to as the iXBRL format).

The Decree does not provide additional details on the application of the standards and specifications from the SBR Framework of Agreements ('*SBR Afsprakenstelsel*') within the SBR domain Business Register.

1.2. SBR domain Business Register

The SBR domain Business Register is dedicated to the electronic filing of records with the Business Register. It is an "exchange domain," as defined in the SBR Framework of Agreements[2].

The projected number of annual reports filed each year with the Business Register of KVK is provided below for micro, small, medium, and large legal entities. This classification by entity size is derived from Section 11 of Title 9, Book 2 DCC. The figures are based on the actual number of annual reports filed in previous years:

Micro legal entities   :   500,000 annual reports
Small legal entities   :   350,000 annual reports
Medium-sized legal entities :   15,000 annual reports
Large legal entities   :   5,000 annual reports

The Decree stipulates that SBR is required for filing annual reports. The approach to how the various standards and specifications of the SBR Framework Agreement should be applied in the SBR domain Business Register is determined by the 'domain governance'; a consultative body composed of relevant stakeholders in this domain.

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[1] https://wetten.overheid.nl/BWBR0037858/
[2] https://www.sbr-nl.nl/sbr-afsprakenstelsel

> **Domain governance**
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> The domain governance structure for the SBR domain Business Register is designed to involve stakeholders in decisions regarding the application of SBR. Participants collaborate to develop an implementation based on a consensus approach. The domain governance includes organisations that represent target groups: requestors, reporters, regulatory institutions and intermediaries.
>
> The organisation of the domain governance should be further formalised in the near future. Part of its tasks - overseeing the expansion of electronic filing with the business register – is currently being managed by the 'Taskforce Annual Reporting' ('*Taskforce Jaarverslaggevingsketen*'), which comprises representatives from the following organisations:
> - KVK
> - Ministry of Economic Affairs
> - Royal Netherlands Institute of Chartered Accountants (NBA)
> - Dutch Accounting Standards Board (RJ)
> - VNO/NCW
> - Audit firms
> - Logius
>
> Joining the domain governance is possible upon nomination by one of the existing participants.

This document outlines the implementation of the SBR domain Business Register, titled "Regulatory Technical Standard (RTS) of the SBR domain Business Register". The RTS of the SBR domain Business Register distinguishes between the RTS for annual reports in iXBRL format (Chapter 2) and annual reports in XBRL format (Chapter 3).

1.3. Principles

The domain governance uses the following principles in establishing the RTS of the SBR domain Business Register:

1. Legislative framework is authoritative
The legislative framework regulating the preparation and disclosure of annual reports serves as the primary authority. All interpretations contained in this document are fully consistent with applicable legislation and have been formulated in collaboration with relevant domain stakeholders.

2. Level playing field
There should generally be no significant discrepancies in the requirements imposed on different categories of legal entities solely due to the electronic filing of annual reports with the Business Register. The policy dictates that all economically active legal entities in the Netherlands are required to file their annual reports electronically - and with digitally marked-up data.

3. Information disclosed digitally, but human-readable
All information contained in an annual report shall be disclosed in a digital format supported by the SBR Framework of Agreements. Additionally, the annual report must (also) be available in a human-readable format.

4. Align with European advancements

Within the European Union, there are ongoing advancements pertaining to digitisation across society, as well as specifically in the field of annual reporting.

The requirements for annual reporting in iXBRL format are set to align closely with the Regulatory Technical Standard (RTS) of ESEF (European Single Electronic Format), as applicable to issuers. This includes the use of an extension taxonomy and incorporation of both the iXBRL annual report and the extension taxonomy within in a Report Package. Additionally, the SBR domain Business Register's Reporting Manual is structured to follow the guidelines outlined in the ESEF Reporting Manual where applicable.

5. Facilitate the principle-based nature of accounting standards

Accounting standards are by their nature principle-based, applying general principles and guidelines rather than detailed rules for the preparation and presentation of financial statements. A feature of a principle-based approach to financial statements includes the flexibility that a legal entity can adapt the content of financial statements to their operational context rather than following rigid frameworks. This flexibility should also be facilitated when filing annual reports.

6. Greater granularity possible

Granularity refers to the level of detail with which data is structured and tagged. Higher granularity indicates that data is marked up in more detail using XBRL tags. A minimum required level of granularity will be established. Legal entities may choose to mark up data in the annual report with additional detail for purposes such as transparency, accessibility, analysis, and comparability.

7. iXBRL format as the new standard

The iXBRL format is the recommended format for annual reports within the SBR domain Business Register. This aligns with best practices established by XBRL International for reports in which presentation is significant, as is the case with annual reports.

The XBRL format remains applicable for annual reports that align well with the established taxonomy framework. This is especially relevant for a significant proportion of micro and small legal entities.

8. Restrictions in freedom of choice

In general, a legal entity may file its annual report in either iXBRL or XBRL format. However, the following exceptions are applicable:
- Sustainability legislation is currently under development because of the European Commission's "Omnibus Simplification Package". It is anticipated that sustainability reporting will be mandated in XHTML format, with data digitally marked up using the European Sustainability Reporting Standards (ESRS) taxonomy. Accordingly, legal entities intending to disclose their sustainability performance in the management report in line with ESRS should ensure they employ the iXBRL format.
- Legal entities that incorporate entity-specific items into financial statements, or modify the format and presentation of financial statements, are required to use the iXBRL format.
- Legal entities that are unable to file annual reports in XBRL format can use the iXBRL format. This may occur when an appropriate predefined entry point is not available for creating an annual report in XBRL format.

1.4. Changes

The RTS of the SBR domain Business Register has been adopted by the domain governance. This document will be periodically revised in response to developments such as updates in technical specifications or changes in laws and regulations.

Proposed changes are discussed in the domain governance and adopted after reaching consensus, after which the document is published in the designated location. For significant changes, a public consultation is conducted prior to adoption.

Revisions from previous versions are indicated using a track-changes version.

1.5. 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.

Based on the feedback received, it will be determined if additional changes are required.

Public consultation
This document is published for consultation. Comments on the (adjusted) content can be provided by sending an email to sbr@logius.nl with "RTS" in the subject line. Please submit your comments by 15 September 2025.

All responses are public and may be published on the SBR website unless you explicitly indicate at the time of submission that you do not want your response to become public.

Based on the responses, the domain governance determines the final version. The final version is scheduled to be published on the SBR website in October 2025.

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2. RTS for annual reports in iXBRL format

This chapter outlines the RTS of the SBR domain Business Register concerning annual reports in iXBRL format. Its content is aligned, where applicable, with the RTS for ESEF and adopts a comparable article-by-article structure, including appendices.

Article 1 - Subject matter

This chapter specifies the iXBRL format to be used by legal entities for filing of annual reports with the Business Register of KVK.

Article 2 - Definitions

For the purposes of this chapter, the following definitions shall apply:

1. "core taxonomy" :
   the combined set of the taxonomy elements set out in Annex VI and the following collection of relationships between taxonomy elements ('links'):
   a. presentation linkbase, which groups the taxonomy elements;
   b. calculation linkbase, which expresses arithmetic relationships between taxonomy elements;
   c. label linkbase, which provides a human-readable element name and describes the meaning of each taxonomy element;
   d. definition linkbase, which reflects dimensional relationships of the core taxonomy elements and defines enumeration values;
   e. formula linkbase, which defines a set of validation rules and compliance or consistency checks in relation to the core taxonomy elements and other constructs present in the corresponding reports;
   f. reference linkbase, which provides a link to external information about the element in authoritative literature, such as the relevant accounting or sustainability standards or legislation.

2. "extension taxonomy" :
   the combined set of taxonomy elements and the following collection of links, both created by the legal entity for purposes of marking up entity specific disclosures:
   a. presentation linkbase, which groups the taxonomy elements used in marking up and which are part of the arithmetical relationships between taxonomy elements defined by the legal entity in its calculation linkbase;
   b. calculation linkbase, which expresses arithmetic relationships between taxonomy elements;
   c. label linkbase, which provides a human readable element name and describes the meaning of each taxonomy element;
   d. definition linkbase, which ensures dimensional validity of the resulting XBRL instance document against the extension taxonomy and reflects anchoring relationships between taxonomy extension elements and core taxonomy elements;

3. "annual report" :
   the set of documents prepared by legal entities and made public based on 2:394 DCC, including the consolidated and/or company financial statements, the management report and other information.

4. "(consolidated) financial statements in accordance with NL-GAAP" :
   the consolidated and/or company financial statements prepared in accordance with the requirements of Title 9 of Book 2 DCC and the Dutch Accounting Standards.

5. "(consolidated) financial statements in accordance with IFRS" :
   the consolidated and/or company financial statements prepared in accordance with IFRS as adopted by the European Union. This includes International Accounting Standards Board (IASB) standards endorsed by the European Commission and interpretations by the IFRS Interpretations Committee.

6. "consolidated financial statements in accordance with IFRS and company financial statements in accordance with NL-GAAP" :
   the consolidated financial statements prepared in accordance with IFRS as adopted by the European Union, with the company financial statements prepared in accordance with the requirements of NL-GAAP.

7. "(consolidated) financial statements in accordance with Other GAAP" :
   the consolidated and/or company financial statements prepared in accordance with the standards considered acceptable in one of the other EU Member States, as mentioned in article 2:362 paragraph 1 (second sentence) DCC.

8. "ESEF report":
   the annual financial report prepared in the European Single Electronic Format (ESEF), a digital reporting standard mandated by the European Securities and Markets Authority (ESMA) for issuers with securities listed on a regulated market in the EU.

Article 3 - Electronic format

Legal entities shall file their annual reports in XHTML format.

Article 4 - Marking up (consolidated) financial statements in accordance with IFRS, NL-GAAP or Other GAAP

1. Where an annual report:
   a. includes both consolidated and company financial statements in accordance with IFRS and/or NL-GAAP, legal entities shall mark up those consolidated financial statements.
   b. includes only company financial statements in accordance with IFRS and/or NL-GAAP, legal entities shall mark up those company financial statements.
   c. includes consolidated and/or company financial statements in accordance with Other GAAP, legal entities shall only mark up the information listed in Annex II point 3.

2. Legal entities shall mark up the annual report with the corresponding XBRL elements specified in Annex II.

3. Legal entities may mark up disclosures presented in the annual report other than those set out in paragraph 2.

4. For markups set out in paragraphs 1 and, 2 and 3, legal entities shall use the XBRL markup language and shall use their own extension taxonomy in which the elements shall be those set out in the core taxonomies. Where, in accordance with point 4 of Annex IV, it is not appropriate to use elements of the core taxonomies, legal entities shall create extension taxonomy elements as provided for in Annex IV.

5. Legal entities required by article 2:394 DCC to file their annual report with the Business Register, and which are also subject to the European Commission's Delegated Regulation (EU) 2019/815, may file their ESEF report over financial year starting on or after 1 January 2026. The provisions outlined in paragraphs 1 to 4 of this article shall remain fully applicable.

Article 5 - Marking up other parts of the annual report

Legal entities may mark up all parts of their annual reports other than those set out in article 4 with the elements defined in the core taxonomies or with extension taxonomy elements.

Article 6 - Common rules on markups

For markups made in accordance with articles 4 and 5, legal entities shall comply with the following:
   a. embedding of markups in the legal entities' annual report in XHTML format using the Inline XBRL specifications set out in Annex III;
   b. requirements on marking up as set out in Annex IV.

Article 7 - XBRL taxonomy files

The KVK's XBRL taxonomy (KVK taxonomy) will contain machine-readable and downloadable XBRL taxonomy files based on one or more core taxonomies. Those files shall comply with the criteria set out in Annex V

Article 8 - Filing annual reports

1. Legal entities shall file their annual report in iXBRL format as a Report Package with the Business Register of KVK:
   a. automatically using software via Digipoort; or
   b. manually using an upload portal on the KVK website.

2. The Report Package must not exceed 100 MB.

3. Legal entities are required to confirm that the annual report has been successfully filed with the Business Register.

4. A legal entity may file only one adopted annual report with the Business Register each financial year.

Article 9 - Entry into force and application

This chapter applies to the filing of annual reports for financial years beginning on or after 1 January 2025. It may be applied to annual reports for financial years beginning before 1 January 2025.

ANNEX I - Legend for the tables of Annexes II and IV

DATA/ATTRIBUTE TYPE/PREFIX	DEFINITION
text block	denotes that the element type is a block of text; it is used to mark up larger pieces of information, such as notes, accounting policies or tables; text blocks are non-numeric line items
text	denotes that the element type is text (a sequence of alphanumeric characters); it is used to mark up short pieces of narrative information; text elements are non-numeric line items
boolean	denotes that the element type represents either a 'true' or 'false' value; these elements are semi-narrative line items
enumeration	denotes that the element type represents a drop-down list of single choice; these elements are semi-narrative line items
yyyy-mm-dd	denotes that the element type is a date; these elements are line items and non-numeric
yyyy	denotes that the element type is a year; these elements are line items and non-numeric
X	denotes that the element type is monetary (a number in a declared currency); these elements are numeric line items
X.XX	denotes that the element type is a decimalised value (such as a percentage or a 'per share' value); these elements are numeric line items
table	denotes the beginning of a structure represented by a table where rows and columns contribute to definition of a financial concept on their intersection
axis	denotes a dimensional property in a tabular structure
member	denotes a member of a dimension on an axis
guidance	denotes an element that supports browsing of taxonomy content
role	denotes an element representing a section of a taxonomy, e.g. statement of financial position, income statement, each individual note, etc.
abstract	denotes a grouping element or a header
instant or duration	denotes that the monetary value represents a stock (if instant) or a flow (if duration)
credit or debit	denotes the 'natural' balance of the disclosure
kvk	prefix applied in the tables of Annex IV for elements defined in the namespace "https://www.nltaxonomie.nl/kvk/{datum}/kvk-cor"
bw2-titel9	prefix applied in the tables of Annex IV for elements defined in the namespace "https://www.nltaxonomie.nl/bw2-titel9/{datum}/bw2-titel9-cor"
rj	prefix applied in the tables of Annex IV for elements defined in the namespace "https://www.nltaxonomie.nl/rj/{datum}/rj-cor"
ifrs-full	prefix applied in the tables of Annex IV for elements defined in the namespace "https://xbrl.ifrs.org/taxonomy/{datum}/ifrs-full"
esef	prefix applied in the tables of Annex IV for elements defined in the namespace "https://www.esma.europa.eu/taxonomy/{datum}/esef_cor"

Table 1 - Legend

ANNEX II - Mandatory markups

1. Legal entities shall mark up all numbers in a declared currency disclosed in:
   a. The balance sheet, profit and loss account (if present[3]), cash flow statement (if present), statement of comprehensive income (if present) and statement of changes in equity[4] (if present) in (consolidated) financial statements in accordance with NL-GAAP.
   b. the statement of financial position, statement of profit or loss (separately or as part of the comprehensive income), statement of comprehensive income, statement of changes in equity and statement of cash flows in (consolidated) financial statements in accordance with IFRS.

   All dashes and empty cells representing nil- or zero- value in the statements or notes mentioned in a. and b. shall also be marked up.

2. For financial years beginning on or after 1 January 202X *[one year from the effective date of ESMA's amended block-tagging approach[5]]* legal entities shall mark up the data in the management report (if present), the notes to the financial statements and the other information using block-tagging for annual reports with (consolidated) financial statements in accordance with NL-GAAP and/or IFRS. They will mark up all separately and individually identifiable accounting policies, explanatory notes and other narrative information, taking into account the presentation structure of the annual report.

3. All legal entities must mark up the elements listed in the table below[6]:

Element	Label	Type
bw2-titel9:ChamberOfCommerceRegistrationNumber	Registration number at the Chamber of Commerce	text
bw2-titel9:LegalEntityName	Name of the legal entity	text
bw2-titel9:LegalEntityLegalForm	Legal form of the legal entity	text
bw2-titel9:LegalEntityRegisteredOffice	Registered office of the legal entity	text
kvk:LegalEntitySize	Legal entity size	enumeration
bw2-titel9:FinancialReportingPeriodEndDate	End date of the financial reporting period	yyyy-mm-dd
bw2-titel9:FinancialReportingPeriod	Financial reporting period	yyyy
rj:FinancialStatementsConsolidated	Financial statements are consolidated	boolean
kvk:AuditorsReportFinancialStatementsPresent	Auditor's report on the fairness of the financial statements is present	boolean
bw2-titel9:DocumentAdoptionStatus	Financial statements adopted	boolean

Table 2 - Mandatory elements

In addition, the following element shall be marked up if the relevant condition is met:

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[3] The iXBRL format may also be used by micro and small legal entities that are required to file only a limited balance sheet or a limited balance sheet with explanatory notes.

[4] If the equity disclosure in the consolidated financial statements refers to the company financial statements, only the statement of changes in equity in the company financial statements needs to be marked up (using the domain member "Separate"). Notes on differences between the equity in the consolidated and company financial statements currently do not require markup as outlined in item 2 of this appendix.

[5] ESMA indicated in its consultation paper of 13 December 2024 that it wanted to change its block-tagging methodology to a variant based on the presentation logic of the relevant annual report. The mandatory application of block-tagging has therefore been delayed until one year after ESMA introduced this new approach to block-tagging.

[6] According to Annex IV point 15, these mandatory elements should be marked up in a separate Inline XBRL document for filing purposes if one or more of these elements are not present in the annual report.

Element	Label	Condition	Type
bw2-titel9:DocumentAdoptionDate	Date of adoption of the financial statements	If the value of the element DocumentAdoptionStatus is 'true'	yyyy-mm-dd

Table 3 – Conditionally mandatory elements

The proper markup of the elements in Tables 2 and 3 is required for successful electronic filing of the annual report with the Business Register. Omitting this step will result in the annual report not being processed, thereby indicating that the legal entity has not fulfilled its statutory filing obligations.

ANNEX III - Applicable XBRL specifications

1. Legal entities shall ensure that the Inline XBRL Document Set is valid with respect to the applicable XBRL specifications referenced therein.

2. Legal entities shall ensure that the Inline XBRL Document Set is valid with respect to the KVK taxonomy and underlying core taxonomies, as specified in Annex VI. In case KVK does not publish the relevant XBRL taxonomies and instead relies on the core taxonomies published by trusted third parties, the legal entity shall ensure that the Inline XBRL Document Set is valid with respect to those taxonomies.

3. When legal entities develop an (entity-specific) extension taxonomy to the core taxonomies specified in Annex VI, they shall ensure validity of the Inline XBRL Document Set with respect to this (entity-specific) extension taxonomy.

4. Legal entities shall ensure that their (entity-specific) extension taxonomy to the core taxonomies specified in Annex VI is valid with respect to the applicable XBRL specifications referenced therein.

5. Legal entities shall include the Inline XBRL Document Set and the XBRL extension taxonomy files within a single Report Package according to the Report Packages specification as specified in point 8.

6. Legal entities shall ensure that both the Inline XBRL Document Set and the extension taxonomy respect the markup requirements set out in Annex IV.

7. Legal entities shall apply only the XBRL specifications specified in point 8. These specifications may be updated in future (errata) versions of this document based on new recommended XBRL standards or other technological changes.

8. The following XBRL specifications should be used:
   - Inline XBRL 1.1
   - Transformation Registry 4 of 5
   - XBRL Units Registry 1.0
   - XBRL Data Type Registry 1.x
   - Link Role Registry 2.0
   - XBRL 2.1
   - XBRL Dimensions 1.0
   - Calculations 1.1
   - Taxonomy Packages 1.0
   - Report Package 1.0

   This list shall serve as the primary reference for legal entities when preparing their inline XBRL Document Set and extension taxonomy included in the Report Package to be filed.

ANNEX IV - Mark up rules

1. Legal entities shall ensure that the Inline XBRL Document Set contains data of a single legal entity, so that all entity identifiers in contexts shall have identical content.

2. Legal entities shall identify themselves in the Inline XBRL Document Set with a valid Chamber of Commerce number as the identifier and 'http://www.kvk.nl/kvk-id' as the scheme of the entity within the XBRL context. In contract to the previous point, ESEF reports require that a legal entity identify itself using a valid legal entity identifier (LEI) as the identifier with 'http://standards.iso.org/iso/17442' as the entity's scheme within the XBRL context.

3. When marking up, legal entities shall use the core taxonomy element with the closest accounting meaning to the disclosure being marked up. Where there appears to be a choice of core taxonomy elements, legal entities issuers should select the element with the narrowest accounting meaning and/or scope.

4. If a core taxonomy lacks a specific element or mechanism to mark up relevant entity-specific disclosures, or where the closest core taxonomy element would misrepresent the accounting meaning of the disclosure being marked up as required by point 3, legal entities shall create an extension taxonomy element to mark up the relevant disclosure. All extension taxonomy elements created shall:
    a. make full use of all available taxonomy mechanisms to minimise the need to create an extension taxonomy element;
    b. not duplicate the meaning and scope of any core taxonomy element;
    c. identify the creator of the element;
    d. be assigned with an appropriate data type, period type and if applicable, a balance attribute in case of monetary amounts;
    e. have standard labels in the language corresponding to the language of the annual report. Labels in additional languages are recommended to be added. All labels shall correspond to the accounting meaning and scope of the described underlying business concepts;
    f. used consistently across reporting periods and between different language versions of the report, ensuring a stable technical name for the extension element.

5. Legal entities shall ensure that each extension taxonomy element used to mark up a disclosure in the annual report is included in at least one hierarchy of the presentation linkbase and of the definition linkbase of the extension taxonomy.

6. Legal entities shall use the calculation linkbases of their extension taxonomies to document arithmetical relationships between numeric core and/or extension taxonomy elements of the same context, in particular for arithmetic relationships between core and/or extension taxonomy elements from the balance sheet, profit and loss account, cash flow statement, statement of comprehensive income and statement of changes in equity for financial statements in accordance with NL-GAAP and the statement of financial position, statement of profit or loss (separately or as part of the comprehensive income), statement of comprehensive income, statement of changes in equity and statement of cash flows for financial statements in accordance with IFRS.

7. To identify the part of the annual report to which the markups relate, legal entities shall use dedicated root taxonomy elements as starting points for the respective parts of the annual report in their extension taxonomy's presentation linkbases. The element names,

labels and prefixes of these root taxonomy elements shall be as set out in the tables below.

Prefix	Element name	Label
kvk	AnnualReportFilingInformationTitle	Placeholder "Information for the purpose of filing the annual report" - this item MUST be used as a starting point for the filing information
bw2-titel9	ManagementReportTitle	Placeholder "Management report" - this item MUST be used as a starting point for the management report
bw2-titel9	NotesTitle	Placeholder "Notes" - this item MUST be used as a starting point for the notes to the financial statements
bw2-titel9	OtherInformationTitle	Placeholder "Other information" - this item MUST be used as a starting point for the Other information

Tabel 4 – Element names, labels and prefixes of general placeholders

Prefix	Element name	Label
bw2-titel9	BalanceSheetTitle	Placeholder "Balance sheet" - this item MUST be used as a starting point for the balance sheet
bw2-titel9	IncomeStatementTitle	Placeholder "Profit and loss account" - this item MUST be used as a starting point for the profit and loss account
rj	CashFlowStatementTitle	Placeholder "Cash flow statement" - this item MUST be used as a starting point for the cash flow statement
bw2-titel9	StatementOfComprehensiveIncomeTitle	Placeholder "Statement of comprehensive income" - this item MUST be used as a starting point for the statement of comprehensive income if it is disclosed separately or when the profit and loss account and the other components of comprehensive income are combined in a single statement
bw2-titel9	EquityStatementOfChangesTitle	Placeholder "Statement of changes in equity" - this item MUST be used as a starting point for the statement of changes in equity

Tabel 5 - Element names, labels and prefixes of placeholders for NL-GAAP

Prefix	Element name	Label
ifrs-full	StatementOfFinancialPositionAbstract	Placeholder "Statement of financial position" - this item MUST be used as a starting point for the statement of financial position
ifrs-full	IncomeStatementAbstract	Placeholder "Profit or loss" - this item MUST be used as a starting point for the statement of profit or loss if the statement of profit or loss is disclosed separately
ifrs-full	StatementOfComprehensiveIncomeAbstract	Placeholder "Statement of comprehensive income" – this item MUST be used as a starting point for the statement of comprehensive income if it is disclosed separately or when the statement of profit or loss and the other components of comprehensive income are combined in a single statement
ifrs-full	StatementOfCashFlowsAbstract	Placeholder "Statement of cash flows" - this item MUST be used as a starting point for the statement of cash flows
ifrs-full	StatementOfChangesInEquityAbstract	Placeholder "Statement of changes in equity" - this item MUST be used as a starting point for the statement of changes in equity

Tabel 6 - Element names, labels and prefixes of placeholders for IFRS

In the case of an ESEF report, the element names, labels and prefixes of the IFRS placeholders should be supplemented with the elements listed in the table below. For an ESEF report, this replaces the general placeholder for the notes.

Prefix	Element name	Label
esef	NotesAccountingPoliciesAndMandatoryTags	Placeholder "Notes, accounting policies and mandatory core taxonomy" - this item MUST be used as a starting point for markups of disclosures in the notes to the financial statements

Tabel 7 - Element names, labels and prefixes of additional placeholders for ESEF

The dedicated root taxonomy elements shall also be included in the KVK taxonomy files.

8. Legal entities shall not replace the labels or references of core taxonomy elements in their extension taxonomies. Legal entity specific labels may be added to the core taxonomy elements.

9. Legal entities shall ensure that the legal entity's extension taxonomy concepts marking up the annual reports, are anchored to one or more core taxonomy concepts. In particular:

    a. the legal entity shall anchor its extension taxonomy concept to the core taxonomy concept having the closest wider accounting meaning and/or scope to that extension taxonomy concept of the legal entity. The legal entity shall identify the relationship of the extension taxonomy concept concerned with the core taxonomy concept concerned in the legal entity's extension taxonomy's definition linkbase. The extension taxonomy concept element shall appear as the target of the relationship;

    b. the legal entity shall anchor the extension taxonomy concept to the core taxonomy concept or concepts having the closest narrower accounting meaning and/or scope to that extension taxonomy concept concerned. The legal entity shall identify the relationship of the extension taxonomy concept concerned with the core taxonomy concept or concepts concerned in the legal entity's extension taxonomy's definition linkbase. The extension taxonomy concept shall appear as the source of the relationship or relationships. Where the extension taxonomy concept combines a number of core taxonomy concepts, the legal entity shall anchor that extension taxonomy concept to each of those core taxonomy concepts, except for any such core taxonomy concept or concepts, which are deemed insignificant.

10. Notwithstanding point 9, legal entities do not need to anchor to another core taxonomy element an extension taxonomy element that is used to mark up a disclosure that is a subtotal of other disclosures in the same statement or explanatory note.

11. Legal entities shall ensure that the data type and period type of a taxonomy element used to mark up a disclosure reflects the accounting meaning of the marked-up disclosure. Legal entities shall not define and apply a custom type for a taxonomy element if a suitable type is already defined by the XBRL specifications or in the XBRL Data Types Registry.

12. When marking up disclosures, legal entities shall avoid marking up inconsistent duplicates, where for the same combination of XBRL element, period, unit and dimensions different values are provided, unless the difference is a result of rounding

related to presentation of the same numerical value with different scale in more than one place in the same annual report.

13. When marking up disclosures, legal entities shall use non-numeric taxonomy elements in a way that they mark up all disclosures that match the definition of the respective element. Legal entities shall not apply the markups only partially or selectively.

14. When marking up narrative disclosures, if the entire content of a narrative disclosure is marked up using more granular XBRL elements of the data type text block, the legal entity may omit additional marking up with a broader taxonomy element higher in the taxonomy hierarchy. This means that multi- or nested- marking up is not necessary. This does not preclude multi-marking where multiple datapoints are included within a single narrative disclosure that shall be read as an integrated whole; however, such instances should be minimised wherever feasible.

15. Legal entities shall ensure that the Report Package does not contain executable code.

16. When marking up the notes to the (consolidated) financial statements, the management report and other information, legal entities shall make all reasonable efforts to individually mark up all separately identifiable accounting policies, explanatory notes and other narrative information with the narrowest core taxonomy element that most accurately represents the accounting or business meaning. When marking up the notes to the (consolidated) financial statements, the management report and other information, legal entities shall follow the structure of the annual report and presentation logic.

17. Where information within an individually identifiable accounting policy, explanatory note or other narrative information corresponds to multiple identifiable accounting policies, explanatory notes or other explicit identifiable information, legal entities may apply the most granular taxonomy elements with data type text block, where available in the core taxonomy, to represent the most precise or narrowest accounting meaning of the information.

18. Legal entities shall mark up all mandatory elements listed in Annex II point 3 in a separate Inline XBRL document for filing information within the Inline XBRL Document Set if any of these elements are missing from the annual report. In such situations, the mandatory elements included in the Inline XBRL document (or Inline XBRL documents) of the annual report should be tagged as a consistent duplicate of the markings in the Inline XBRL document used for filing information.

ANNEX V - XBRL taxonomy files

The KVK taxonomy files shall:
a. identify, as XBRL elements, all core taxonomy elements;
b. set attributes of core taxonomy elements following their type as prescribed in Annex I;
c. provide human-readable labels in Dutch, English, French, and German, document the meaning of the core taxonomy elements in Dutch and preferably also in English, and include references to the relevant legislation;
d. define structures facilitating browsing of taxonomy content and understanding of the definition of a core taxonomy element in the context of other core taxonomy elements;
e. define relationships that allow legal entities to anchor extension taxonomy elements to core taxonomy elements;
f. be valid and packaged according to the specifications as set out in Annex III;
g. contain the technical information necessary for developing IT solutions supporting the creation and filing of annual reports;
h. identify to which periods they refer.

ANNEX VI - Core taxonomies

The elements defined in the following core taxonomies may be used to mark up information in annual reports for financial years starting on or after 1 January 2025:

Name	Description	Version	Namespace
KVK taxonomy 2025	Core taxonomy with elements for filing annual reports for financial years beginning on or after 1 January 2025	31 October 2025	
RJ taxonomy 2025	Core taxonomy with elements of the Dutch Accounting Standards for financial years beginning on or after 1 January 2025	31 October 2025	
BW2 Titel 9 taxonomy	Core taxonomy with elements of Title 9, Book 2 DCC and the general administrative orders referred to therein	31 October 2025	
NCGC taxonomy 2022	Core taxonomy with elements of the Dutch Corporate Governance Code of 20 December 2022	31 October 2025	
WNT taxonomy 2025	Core taxonomy with elements of the Standards for Remuneration Act for the year 2025	31 October 2025	
IFRS NL taxonomy 2025	Core taxonomy that imports the full IFRS Accounting taxonomy 2024 and adds the Dutch, French and German labels created by ESMA	31 October 2025	
IFRS Accounting taxonomy 2025	Core taxonomy with elements of the full International Financial Reporting Standards, as published by the IFRS Foundation	27 March 2025	https://xbrl.ifrs.org/taxonomy/2025-03-27/ifrs-full
ESEF taxonomy 2024	Core taxonomy with elements for preparing annual reports in accordance with the European Single Electronic Format (ESEF)	27 March 2024	https://www.esma.europa.eu/taxonomy/2024-03-27/esef_cor
KVK taxonomy 2024	Core taxonomy with elements for filing annual reports for financial years beginning on or after 1 January 2024	31 December 2024	https://www.nltaxonomie.nl/kvk/2024-12-31/kvk-cor
RJ taxonomy 2024	Core taxonomy with elements of the Dutch Accounting Standards for financial years beginning on or after 1 January 2024	31 December 2024	https://www.nltaxonomie.nl/rj/2024-12-31/rj-cor
BW2 Titel 9 taxonomy	Core taxonomy with elements of Title 9, Book 2 DCC and the general administrative orders referred to therein	31 December 2024	https://www.nltaxonomie.nl/bw2/2024-12-31/bw2-titel9-cor
NCGC taxonomy 2022	Core taxonomy with elements of the Dutch Corporate Governance Code of 20 December 2022	31 December 2024	https://www.nltaxonomie.nl/ncgc/2024-12-31/ncgc-cor
WNT taxonomy 2024	Core taxonomy with elements of the Standards for Remuneration Act for the year 2024	31 December 2024	https://www.nltaxonomie.nl/ncgc/2024-12-31/wnt-cor
IFRS NL taxonomy 2024	Core taxonomy that imports the full IFRS Accounting taxonomy 2024 and adds the Dutch, French and German labels created by ESMA	31 December 2024	https://www.nltaxonomie.nl/ifrs/2024-12-31/ifrs-cor
IFRS Accounting taxonomy 2024	Core taxonomy with elements of the full International Financial	27 March 2024	https://xbrl.ifrs.org/taxonomy/2024-03-27/ifrs-full

	Reporting Standards, as published by the IFRS Foundation		
LEI taxonomy	XBRL taxonomy of the Legal Entity Identifier, as published by XBRL International	2 July 2020	http://www.xbrl.org/taxonomy/int/lei/2020-07-02

Table 8 – Core taxonomies for marking up annual reports for financial years beginning on or after 1 January 2025

Several core taxonomies are updated at least annually to reflect changes in relevant laws and regulations. Consequently, it is highly advisable to use the most up-to-date set of core taxonomies available. Each set remains valid for filings with the Business Register for a period of three years.

Both the set of core taxonomies for financial year 2024 and the set for financial year 2025 are available for legal entities to use when filing annual reports for financial year 2025.

3. RTS for annual reports in XBRL format

This chapter outlines the RTS of the SBR domain Business Register concerning annual reports in XBRL format.

Article 1 - Subject matter

This chapter specifies the XBRL format to be used by legal entities for filing of annual reports containing (consolidated) financial statements in accordance with NL-GAAP with the Business Register of KVK.

Article 2 - Definitions

For the purposes of this chapter, the following definitions shall apply:

1. "(consolidated) financial statements in accordance with NL-GAAP" :
   the consolidated and/or company financial statements prepared in accordance with the requirements of Title 9 of Book 2 DCC and the Dutch Accounting Standards.

Article 3 - Electronic format

Legal entities shall file their annual reports in the XBRL format[7].

Article 4 - Marking up the annual report

1. Legal entities shall mark up all components of the annual report[8] in a single XBRL instance document, except for the auditor's report.

2. For marking up an auditor's report, please refer to article 5 paragraph 4.

Article 5 – Technical requirements for annual reports

1. An annual report must comply with the applicable SBR Filing Rules.

2. An annual report must comply with the applicable KVK Filing Rules.

3. An annual report must comply with the applicable KVK Business Rules.

4. An auditor's report should be marked up and electronically signed according to the technical requirements as stated in the NBA Green Paper "The auditor in an SBR environment" of 2 July 2018[9].

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[7] XBRL format means an XBRL instance document (as defined in the XBRL 2.1 specification) that references an entry point from the taxonomy with a "predefined" and fixed framework. This framework is suitable for preparing an annual report in a manner similar to filling in a form.

[8] Annual reports prepared in XBRL format require all data to be marked up in detail (also known as "tagging"). This is inherent in the use of the XBRL format, as there is no alternative way to record data than in the form of XBRL markup (or XBRL "tags").

[9] https://www.nba.nl/tools-en-ondersteuning/publicaties/2018/de-accountant-in-een-sbr-omgeving/

Article 6 - XBRL taxonomies

1. An annual report must refer to one of the entry points from a supported version of the KVK taxonomy. The supported versions of the KVK taxonomy are listed in Annex I.

2. An auditor's report must refer to one of the entry points from a supported version of the NBA taxonomy. The supported versions of the NBA taxonomy are listed in Annex I.

Article 7 - Filing annual reports

1. Legal entities shall file their annual report as an XBRL instance document or a set of XBRL documents[10] with the Business Register of KVK:
   a. automatically using software via Digipoort; or
   b. manually using an upload portal on the KVK website.

2. For micro and small legal entities, the KVK will make available a portal to facilitate the electronic filing of annual reports.

3. The XBRL instance document or set of XBRL documents to be filed must not exceed 15 MB.

4. Legal entities are required to confirm that the annual report has been successfully filed with the Business Register.

5. When an annual report is submitted, the KVK creates a readable version of the contents of the annual report: a "rendering". The agreements on the algorithms for creating such a rendering are laid down in a separate document: the "Consistent Presentation". The version of the Consistent Presentation to be used is version 1.3.7[11]. The rendering generated by the KVK is filed in the Business Register and subsequently sent by e-mail to the filing legal entity.

Article 8 - Electronic signature

The auditor's electronic signature must meet the requirements described in the NBA Green Paper 'The auditor in an SBR environment' dated 2 July 2018 and the technical requirements described in Annex II.

Article 9 - Entry into force and application

This chapter applies to the filing of annual reports for financial years beginning on or after 1 January 2025. It may be applied to annual reports for financial years beginning before 1 January 2025.

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[10] This set of XBRL documents includes three documents: the XBRL instance document of the annual report, the XBRL instance document of the auditor's report and the XML file of the auditor's electronic signature.
[11] https://www.sbr-nl.nl/sites/default/files/bestanden/SBR%20Consistente%20Presentatie%201-3-7.pdf

ANNEX I - XBRL taxonomies

1. The supported versions of the KVK taxonomy are listed in the table below:

Version	Description	Date	Namespace
NT20	KVK taxonomy for annual reports for financial years starting on or after 1 January 2025	10 December 2025	http://www.nltaxonomie.nl/nt20/kvk/20251210/
NT19	KVK taxonomy for annual reports for financial years starting on or after 1 January 2024	11 December 2024	http://www.nltaxonomie.nl/nt19/kvk/20241211/
NT18	KVK taxonomy for annual reports for financial years starting on or after 1 January 2023	13 December 2023	http://www.nltaxonomie.nl/nt18/kvk/20231213/

Table 1 - Supported versions of the KVK taxonomy

2. The supported versions of the NBA taxonomy are listed in the table below:

Name taxonomy	Description	Version	Namespace
NBA taxonomy	XBRL taxonomy for auditor's reports, as published by the NBA	2.1	https://www.nltaxonomie.nl/nba/2.1/

Table 2 - Taxonomy for auditor's reports

ANNEX II - Technical requirements for electronic signatures

The electronic signature of an auditor shall meet the technical requirements of XAdES-EPES in accordance with the specification ETSI TS 101 903 V1.4.1[12].

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[12] ETSI TS 101 903 V1.4.1 - XML Advanced Electronic Signatures (XAdES):
https://www.etsi.org/deliver/etsi_TS/101900_101999/101903/01.04.01_60/ts_101903v010401p.pdf