

SBR Afsprakenstelsel

Deel 4b – Afspraken over de toepassing van XBRL

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

<i>Versie</i>	<i>Datum</i>	<i>Wijziging</i>
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
1.0.3	24 december 2025	Acceptatie Open Information Model 1.0

Contact

Voor vragen of opmerkingen over dit document, kunt u contact opnemen met de SBR Staf via het volgende emailadres: sbr@logius.nl

Inhoudsopgave

1.	Inleiding	6
1.1.	Over XBRL	6
1.2.	De toepassing van XBRL binnen SBR	6
1.3.	Wijze van vastlegging van afspraken over XBRL	7
1.4.	Opvolger van de NTA en de SBR Filing Rules	8
2.	XBRL specificaties	10
2.1	XBRL 2.1	10
2.1.1	Extensible Business Reporting Language (XBRL) 2.1	10
2.2	Calculations	12
2.2.1	Calculations 1.1	12
2.3	Dimensions	13
2.3.1	XBRL Dimensions 1.0	13
2.4	Extensible Enumerations	14
2.4.1	Extensible Enumerations 1.0	14
2.4.2	Extensible Enumerations 2.0	15
2.5	Formula	16
2.5.1	Aspect Cover Filters 1.0	16
2.5.2	Assertion Severity 1.0	17
2.5.3	Assertion Severity 2.0	18
2.5.4	Boolean Filters 1.0	19
2.5.5	Concept Filters 1.0	20
2.5.6	Concept Relation Filters 1.0	21
2.5.7	Consistency Assertions 1.0	22
2.5.8	XBRL Custom Function Implementation Specification 1.0	23
2.5.9	Dimension Filters 1.0	24
2.5.10	Entity Filters 1.0	25
2.5.11	Existence Assertions 1.0	26
2.5.12	Formula 1.0	27
2.5.13	General Filters 1.0	28
2.5.14	Generic Messages 1.0	29
2.5.15	Implicit Filters 1.0	30
2.5.16	Match Filters 1.0	31

2.5.17	Period Filters 1.0.....	32
2.5.18	Relative Filters 1.0	33
2.5.19	Segment Scenario Filters 1.0	34
2.5.20	Tuple Filters 1.0.....	35
2.5.21	Unit Filters 1.0	36
2.5.22	Validation 1.0.....	37
2.5.23	Validation Messages 1.0	38
2.5.24	Value Assertions 1.0	39
2.5.25	Value Filters 1.0	40
2.5.26	Variables 1.0	41
2.6	Generic Links	42
2.6.1	Generic Labels 1.0	42
2.6.2	XBRL Generic Links 1.0.....	43
2.6.3	Generic References 1.0.....	44
2.7	Generic Preferred Label.....	45
2.7.1	Generic Preferred Label 1.0.....	45
2.8	Inline XBRL.....	46
2.8.1	Inline XBRL Part 1: Specification 1.0	46
2.8.2	Inline XBRL Part 2: Schema 1.0	47
2.8.3	Inline XBRL Part 1: Specification 1.1	48
2.8.4	Inline XBRL Part 2: Schema 1.1	49
2.8.5	Inline XBRL Transformations 1.0 - Specified Registry for Inline XBRL	50
2.8.6	XII Transformation Registry 2.....	51
2.8.7	XII Transformation Registry 3.....	52
2.8.8	XII Transformation Registry 4.....	53
2.8.9	XII Transformation Registry 5.....	54
2.9	Open Information Model.....	55
2.9.1	Open Information Model 1.0.....	55
2.9.2	Open Information Model Common Definitions 1.0.....	56
2.9.3	xBRL-CSV: CSV representation of XBRL data 1.0.....	57
2.9.4	xBRL-JSON: JSON representation of XBRL data 1.0	58
2.9.5	xBRL-XML: XML Mappings for the Open Information Model 1.0.....	59
2.10	Registries	60
2.10.1	Data Type Registry - Structure 1.1	60

2.10.2	Data Type Registry - Process 1.1	61
2.10.3	Function definition 1.0	62
2.10.4	Link Role Registry - Structure 2.0.....	63
2.10.5	Link Role Registry - Process 2.0	64
2.10.6	Units Registry - Structure 1.0.....	65
2.11	Table Linkbase	66
2.11.1	Table Linkbase 1.0.....	66
2.12	Taxonomy & Report Packages.....	67
2.12.1	Taxonomy Packages 1.0	67
2.12.2	Report Package 1.0	68
2.13	Versioning.....	69
2.13.1	Versioning Base 1.0.....	69
2.13.2	Versioning Concept Details 1.0.....	70
2.13.3	Versioning Concept Use 1.0.....	71
2.13.4	Versioning Dimensions 1.0	72

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.

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

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

<i>Title</i>	Extensible Business Reporting Language (XBRL) 2.1
<i>Type</i>	Specification
<i>Description</i>	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.
<i>Status</i>	Recommendation
<i>Date</i>	31 December 2003 with errata corrections to 20 February 2013
<i>Link</i>	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
<i>Usage</i>	Taxonomies Reports
<i>Category</i>	XBRL 2.1

Included in the SBR framework of agreements	
<i>Status</i>	Accepted
<i>Restrictions</i>	None
<i>Date</i>	1 October 2009

<i>Comments</i>	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

<i>Title</i>	Calculations 1.1
<i>Type</i>	Specification
<i>Description</i>	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.
<i>Status</i>	Recommendation
<i>Date</i>	22 February 2023 with errata corrections to 14 February 2024
<i>Link</i>	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
<i>Usage</i>	Taxonomies
<i>Category</i>	Calculations

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

2.3 Dimensions

2.3.1 XBRL Dimensions 1.0

<i>Title</i>	XBRL Dimensions 1.0
<i>Type</i>	Specification
<i>Description</i>	This specification allows XBRL taxonomy authors to define and restrict dimensional information that instance authors may use in the <segment> 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.
<i>Status</i>	Recommendation
<i>Date</i>	18 September 2006 with errata corrections to 25 January 2012
<i>Link</i>	https://www.xbrl.org/specification/dimensions/rec-2012-01-25/dimensions-rec-2006-09-18+corrected-errata-2012-01-25-clean.html
<i>Usage</i>	Taxonomies
<i>Category</i>	Dimensions

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

2.4 Extensible Enumerations

2.4.1 Extensible Enumerations 1.0

<i>Title</i>	Extensible Enumerations 1.0
<i>Type</i>	Specification
<i>Description</i>	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.
<i>Status</i>	Recommendation
<i>Date</i>	29 October 2014
<i>Link</i>	https://www.xbrl.org/Specification/ext-enumeration/REC-2014-10-29/ext-enumeration-REC-2014-10-29.html
<i>Usage</i>	Taxonomies
<i>Category</i>	Extensible Enumerations

Included in the SBR framework of agreements	
<i>Status</i>	Deprecated
<i>Restrictions</i>	None
<i>Date</i>	1 January 2022
<i>Comments</i>	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

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

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

2.5 Formula

2.5.1 Aspect Cover Filters 1.0

<i>Title</i>	Aspect Cover Filters 1.0
<i>Type</i>	Specification
<i>Description</i>	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.
<i>Status</i>	Recommendation
<i>Date</i>	24 October 2011
<i>Link</i>	https://www.xbrl.org/specification/aspectcoverfilters/rec-2011-10-24/aspectcoverfilters-rec-2011-10-24.html
<i>Usage</i>	Taxonomies
<i>Category</i>	Formula

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

2.5.2 Assertion Severity 1.0

<i>Title</i>	Assertion Severity 1.0
<i>Type</i>	Specification
<i>Description</i>	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.
<i>Status</i>	Recommendation
<i>Date</i>	19 April 2016
<i>Link</i>	https://www.xbrl.org/Specification/assertion-severity/REC-2016-04-19/assertion-severity-REC-2016-04-19.html
<i>Usage</i>	Taxonomies
<i>Category</i>	Formula

Included in the SBR framework of agreements	
<i>Status</i>	Accepted
<i>Restrictions</i>	None
<i>Date</i>	1 January 2017
<i>Comments</i>	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

<i>Title</i>	Assertion Severity 2.0
<i>Type</i>	Specification
<i>Description</i>	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.
<i>Status</i>	Recommendation
<i>Date</i>	12 February 2020
<i>Link</i>	https://www.xbrl.org/Specification/assertion-severity/REC-2022-07-21/assertion-severity-REC-2022-07-21.html
<i>Usage</i>	Taxonomies
<i>Category</i>	Formula

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

2.5.4 Boolean Filters 1.0

<i>Title</i>	Boolean Filters 1.0
<i>Type</i>	Specification
<i>Description</i>	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.
<i>Status</i>	Recommendation
<i>Date</i>	22 June 2009
<i>Link</i>	https://www.xbrl.org/specification/booleanfilters/rec-2009-06-22/booleanfilters-rec-2009-06-22.html
<i>Usage</i>	Taxonomies
<i>Category</i>	Formula

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

2.5.5 Concept Filters 1.0

<i>Title</i>	Concept Filters 1.0
<i>Type</i>	Specification
<i>Description</i>	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.
<i>Status</i>	Recommendation
<i>Date</i>	22 June 2009
<i>Link</i>	https://www.xbrl.org/specification/conceptfilters/rec-2009-06-22/conceptfilters-rec-2009-06-22.html
<i>Usage</i>	Taxonomies
<i>Category</i>	Formula

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

2.5.6 Concept Relation Filters 1.0

<i>Title</i>	Concept Relation Filters 1.0
<i>Type</i>	Specification
<i>Description</i>	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.
<i>Status</i>	Recommendation
<i>Date</i>	24 October 2011
<i>Link</i>	https://www.xbrl.org/specification/conceptrelationfilters/rec-2011-10-24/conceptrelationfilters-rec-2011-10-24.html
<i>Usage</i>	Taxonomies
<i>Category</i>	Formula

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

2.5.7 Consistency Assertions 1.0

<i>Title</i>	Consistency Assertions 1.0
<i>Type</i>	Specification
<i>Description</i>	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.
<i>Status</i>	Recommendation
<i>Date</i>	22 June 2009
<i>Link</i>	https://www.xbrl.org/specification/consistencyassertions/rec-2009-06-22/consistencyassertions-rec-2009-06-22.html
<i>Usage</i>	Taxonomies
<i>Category</i>	Formula

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

2.5.8 XBRL Custom Function Implementation Specification 1.0

<i>Title</i>	XBRL Custom Function Implementation Specification 1.0
<i>Type</i>	Specification
<i>Description</i>	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.
<i>Status</i>	Recommendation
<i>Date</i>	24 October 2011
<i>Link</i>	https://www.xbrl.org/specification/customfunctionimplementation/rec-2011-10-24/customfunctionimplementation-rec-2011-10-24.html
<i>Usage</i>	Taxonomies
<i>Category</i>	Formula

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

2.5.9 Dimension Filters 1.0

<i>Title</i>	Dimension Filters 1.0
<i>Type</i>	Specification
<i>Description</i>	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.
<i>Status</i>	Recommendation
<i>Date</i>	22 June 2009 with errata corrections to 10 March 2011
<i>Link</i>	https://www.xbrl.org/specification/dimensionfilters/rec-2009-06-22/dimensionfilters-rec-2009-06-22+corrected-errata-2011-03-10.html
<i>Usage</i>	Taxonomies
<i>Category</i>	Formula

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

2.5.10 Entity Filters 1.0

<i>Title</i>	Entity Filters 1.0
<i>Type</i>	Specification
<i>Description</i>	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.
<i>Status</i>	Recommendation
<i>Date</i>	22 June 2009
<i>Link</i>	https://www.xbrl.org/specification/entityfilters/rec-2009-06-22/entityfilters-rec-2009-06-22.html
<i>Usage</i>	Taxonomies
<i>Category</i>	Formula

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

2.5.11 Existence Assertions 1.0

<i>Title</i>	Existence Assertions 1.0
<i>Type</i>	Specification
<i>Description</i>	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.
<i>Status</i>	Recommendation
<i>Date</i>	22 June 2009
<i>Link</i>	https://www.xbrl.org/specification/existenceassertions/rec-2009-06-22/existenceassertions-rec-2009-06-22.html
<i>Usage</i>	Taxonomies
<i>Category</i>	Formula

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

2.5.12 Formula 1.0

<i>Title</i>	Formula 1.0
<i>Type</i>	Specification
<i>Description</i>	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.
<i>Status</i>	Recommendation
<i>Date</i>	22 June 2009
<i>Link</i>	https://www.xbrl.org/specification/formula/rec-2009-06-22/formula-rec-2009-06-22.html
<i>Usage</i>	Taxonomies
<i>Category</i>	Formula

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

2.5.13 General Filters 1.0

<i>Title</i>	General Filters 1.0
<i>Type</i>	Specification
<i>Description</i>	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.
<i>Status</i>	Recommendation
<i>Date</i>	22 June 2009
<i>Link</i>	https://www.xbrl.org/Specification/generalFilters/REC-2009-06-22/generalFilters-REC-2009-06-22.html
<i>Usage</i>	Taxonomies
<i>Category</i>	Formula

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

2.5.14 Generic Messages 1.0

<i>Title</i>	Generic Messages 1.0
<i>Type</i>	Specification
<i>Description</i>	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.
<i>Status</i>	Recommendation
<i>Date</i>	24 October 2011
<i>Link</i>	https://www.xbrl.org/specification/genericmessages/rec-2011-10-24/genericmessages-rec-2011-10-24.html
<i>Usage</i>	Taxonomies
<i>Category</i>	Formula

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

2.5.15 Implicit Filters 1.0

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

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

2.5.16 Match Filters 1.0

<i>Title</i>	Match Filters 1.0
<i>Type</i>	Specification
<i>Description</i>	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.
<i>Status</i>	Recommendation
<i>Date</i>	22 June 2009 with errata corrections to 28 May 2014
<i>Link</i>	https://www.xbrl.org/specification/matchfilters/rec-2009-06-22/matchFilters-REC-2009-06-22+corrected-errata-2014-05-28.html
<i>Usage</i>	Taxonomies
<i>Category</i>	Formula

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

2.5.17 Period Filters 1.0

<i>Title</i>	Period Filters 1.0
<i>Type</i>	Specification
<i>Description</i>	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.
<i>Status</i>	Recommendation
<i>Date</i>	22 June 2009
<i>Link</i>	https://www.xbrl.org/specification/periodfilters/rec-2009-06-22/periodfilters-rec-2009-06-22.html
<i>Usage</i>	Taxonomies
<i>Category</i>	Formula

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

2.5.18 Relative Filters 1.0

<i>Title</i>	Relative Filters 1.0
<i>Type</i>	Specification
<i>Description</i>	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.
<i>Status</i>	Recommendation
<i>Date</i>	22 June 2009
<i>Link</i>	https://www.xbrl.org/specification/relativefilters/rec-2009-06-22/relativefilters-rec-2009-06-22.html
<i>Usage</i>	Taxonomies
<i>Category</i>	Formula

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

2.5.19 Segment Scenario Filters 1.0

<i>Title</i>	Segment Scenario Filters 1.0
<i>Type</i>	Specification
<i>Description</i>	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.
<i>Status</i>	Recommendation
<i>Date</i>	22 June 2009
<i>Link</i>	https://www.xbrl.org/specification/segmentscenariofilters/rec-2009-06-22/segmentscenariofilters-rec-2009-06-22.html
<i>Usage</i>	Taxonomies
<i>Category</i>	Formula

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

2.5.20 Tuple Filters 1.0

<i>Title</i>	Tuple Filters 1.0
<i>Type</i>	Specification
<i>Description</i>	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.
<i>Status</i>	Recommendation
<i>Date</i>	22 June 2009
<i>Link</i>	https://www.xbrl.org/specification/tuplefilters/rec-2009-06-22/tuplefilters-rec-2009-06-22.html
<i>Usage</i>	Taxonomies
<i>Category</i>	Formula

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

2.5.21 Unit Filters 1.0

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

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

2.5.22 Validation 1.0

<i>Title</i>	Validation 1.0
<i>Type</i>	Specification
<i>Description</i>	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.
<i>Status</i>	Recommendation
<i>Date</i>	22 June 2009
<i>Link</i>	https://www.xbrl.org/specification/validation/rec-2009-06-22/validation-rec-2009-06-22.html
<i>Usage</i>	Taxonomies
<i>Category</i>	Formula

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

2.5.23 Validation Messages 1.0

<i>Title</i>	Validation Messages 1.0
<i>Type</i>	Specification
<i>Description</i>	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.
<i>Status</i>	Recommendation
<i>Date</i>	24 October 2011
<i>Link</i>	https://www.xbrl.org/specification/validationmessages/rec-2011-10-24/validationmessages-rec-2011-10-24.html
<i>Usage</i>	Taxonomies
<i>Category</i>	Formula

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

2.5.24 Value Assertions 1.0

<i>Title</i>	Value Assertions 1.0
<i>Type</i>	Specification
<i>Description</i>	This specification is an extension of the Validation specification. It specifies syntax for assertions that can be used to 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.
<i>Status</i>	Recommendation
<i>Date</i>	22 June 2009
<i>Link</i>	https://www.xbrl.org/specification/valueassertions/rec-2009-06-22/valueassertions-rec-2009-06-22.html
<i>Usage</i>	Taxonomies
<i>Category</i>	Formula

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

2.5.25 Value Filters 1.0

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

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

2.5.26 Variables 1.0

<i>Title</i>	Variables 1.0
<i>Type</i>	Specification
<i>Description</i>	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.
<i>Status</i>	Recommendation
<i>Date</i>	22 June 2009
<i>Link</i>	https://www.xbrl.org/specification/variables/rec-2009-06-22/variables-rec-2009-06-22+corrected-errata-2013-11-18.html
<i>Usage</i>	Taxonomies
<i>Category</i>	Formula

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

2.6 Generic Links

2.6.1 Generic Labels 1.0

<i>Title</i>	Generic Labels 1.0
<i>Type</i>	Specification
<i>Description</i>	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.
<i>Status</i>	Recommendation
<i>Date</i>	24 October 2011
<i>Link</i>	https://www.xbrl.org/specification/genericlabels/rec-2011-10-24/genericlabels-rec-2011-10-24.html
<i>Usage</i>	Taxonomies
<i>Category</i>	Generic Links

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

2.6.2 XBRL Generic Links 1.0

<i>Title</i>	XBRL Generic Links 1.0
<i>Type</i>	Specification
<i>Description</i>	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.
<i>Status</i>	Recommendation
<i>Date</i>	22 June 2009
<i>Link</i>	https://www.xbrl.org/specification/gnl/rec-2009-06-22/gnl-rec-2009-06-22.html
<i>Usage</i>	Taxonomies
<i>Category</i>	Generic Links

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

2.6.3 Generic References 1.0

<i>Title</i>	Generic References 1.0
<i>Type</i>	Specification
<i>Description</i>	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.
<i>Status</i>	Recommendation
<i>Date</i>	22 June 2009 with errata corrections to 21 March 2011
<i>Link</i>	https://www.xbrl.org/specification/genericreferences/rec-2009-06-22/genericreferences-rec-2009-06-22+corrected-errata-2011-03-21.html
<i>Usage</i>	Taxonomies
<i>Category</i>	Generic Links

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

2.7 Generic Preferred Label

2.7.1 Generic Preferred Label 1.0

<i>Title</i>	Generic Preferred Label 1.0
<i>Type</i>	Specification
<i>Description</i>	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.
<i>Status</i>	Recommendation
<i>Date</i>	08 May 2013
<i>Link</i>	https://www.xbrl.org/Specification/genericPreferredLabel/REC-2013-05-08/genericPreferredLabel-REC-2013-05-08.html
<i>Usage</i>	Taxonomies
<i>Category</i>	Generic Preferred Label

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

2.8 Inline XBRL

2.8.1 Inline XBRL Part 1: Specification 1.0

<i>Title</i>	Inline XBRL Part 1: Specification 1.0
<i>Type</i>	Specification
<i>Description</i>	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.
<i>Status</i>	Recommendation
<i>Date</i>	20 April 2010 with errata corrections to 17 August 2011
<i>Link</i>	https://www.xbrl.org/specification/inlinexbrl-part1/rec-2010-04-20/inlinexbrl-part1-rec-2010-04-20+corrected-errata-2011-08-17.html
<i>Usage</i>	Reports
<i>Category</i>	Inline XBRL

Included in the SBR framework of agreements	
<i>Status</i>	Deprecated
<i>Restrictions</i>	None
<i>Date</i>	1 January 2023
<i>Comments</i>	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

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

Included in the SBR framework of agreements	
<i>Status</i>	Deprecated
<i>Restrictions</i>	None
<i>Date</i>	1 January 2023
<i>Comments</i>	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

<i>Title</i>	Inline XBRL Part 1: Specification 1.1
<i>Type</i>	Specification
<i>Description</i>	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.
<i>Status</i>	Recommendation
<i>Date</i>	18 November 2013
<i>Link</i>	https://www.xbrl.org/specification/inlinexbrl-part1/rec-2013-11-18/inlinexbrl-part1-rec-2013-11-18.html
<i>Usage</i>	Reports
<i>Category</i>	Inline XBRL

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

2.8.4 Inline XBRL Part 2: Schema 1.1

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

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

2.8.5 Inline XBRL Transformations 1.0 - Specified Registry for Inline XBRL

<i>Title</i>	Inline XBRL Transformations 1.0 - Specified Registry for Inline XBRL
<i>Type</i>	Specification
<i>Description</i>	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.
<i>Status</i>	Recommendation
<i>Date</i>	20 April 2010 with errata corrections to 17 August 2011
<i>Link</i>	https://www.xbrl.org/specification/inlinexbrl-specifiedtransformations/rec-2010-04-20/inlinexbrl-specifiedtransformations-rec-2010-04-20+corrected-errata-2011-08-17.html
<i>Usage</i>	Reports
<i>Category</i>	Inline XBRL

Included in the SBR framework of agreements	
<i>Status</i>	Deprecated
<i>Restrictions</i>	None
<i>Date</i>	1 January 2023
<i>Comments</i>	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

<i>Title</i>	XII Transformation Registry 2 - Specification of Transformation Rules Registry for Inline XBRL
<i>Type</i>	Specification
<i>Description</i>	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.
<i>Status</i>	Recommendation
<i>Date</i>	31 July 2011 with errata corrections to 17 April 2019
<i>Link</i>	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
<i>Usage</i>	Reports
<i>Category</i>	Inline XBRL

Included in the SBR framework of agreements	
<i>Status</i>	Deprecated
<i>Restrictions</i>	None
<i>Date</i>	1 January 2023
<i>Comments</i>	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

<i>Title</i>	XII Transformation Registry 3 - Specification of Transformation Rules Registry for Inline XBRL
<i>Type</i>	Specification
<i>Description</i>	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.
<i>Status</i>	Recommendation
<i>Date</i>	26 February 2015 with errata corrections to 17 April 2019
<i>Link</i>	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
<i>Usage</i>	Reports
<i>Category</i>	Inline XBRL

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

<i>Title</i>	XII Transformation Registry 4 - Specification of Transformation Rules Registry for Inline XBRL
<i>Type</i>	Specification
<i>Description</i>	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.
<i>Status</i>	Recommendation
<i>Date</i>	12 February 2020
<i>Link</i>	https://www.xbrl.org/Specification/inlineXBRL-transformationRegistry/REC-2020-02-12/inlineXBRL-transformationRegistry-REC-2020-02-12.html
<i>Usage</i>	Reports
<i>Category</i>	Inline XBRL

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

<i>Title</i>	XII Transformation Registry 5 - Specification of Transformation Rules Registry for Inline XBRL
<i>Type</i>	Specification
<i>Description</i>	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.
<i>Status</i>	Recommendation
<i>Date</i>	16 February 2022
<i>Link</i>	https://www.xbrl.org/Specification/inlineXBRL-transformationRegistry/REC-2022-02-16/inlineXBRL-transformationRegistry-REC-2022-02-16.html
<i>Usage</i>	Reports
<i>Category</i>	Inline XBRL

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

2.9 Open Information Model

2.9.1 Open Information Model 1.0

<i>Title</i>	Open Information Model 1.0
<i>Type</i>	Specification
<i>Description</i>	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.
<i>Status</i>	Recommendation
<i>Date</i>	13 October 2021 with errata corrections to 19 April 2023
<i>Link</i>	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
<i>Usage</i>	Reports
<i>Category</i>	Open Information Model

Included in the SBR framework of agreements	
<i>Status</i>	Accepted
<i>Restrictions</i>	None
<i>Date</i>	19 December 2025
<i>Comments</i>	None

2.9.2 Open Information Model Common Definitions 1.0

<i>Title</i>	Open Information Model Common Definitions 1.0
<i>Type</i>	Specification
<i>Description</i>	This document provides a set of common definitions used concrete representations of the XBRL Open Information Model.
<i>Status</i>	Recommendation
<i>Date</i>	13 October 2021 with errata corrections to 19 April 2023
<i>Link</i>	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
<i>Usage</i>	Reports
<i>Category</i>	Open Information Model

Included in the SBR framework of agreements	
<i>Status</i>	Accepted
<i>Restrictions</i>	None
<i>Date</i>	19 December 2025
<i>Comments</i>	None

2.9.3 xBRL-CSV: CSV representation of XBRL data 1.0

<i>Title</i>	xBRL-CSV: CSV representation of XBRL data 1.0
<i>Type</i>	Specification
<i>Description</i>	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.
<i>Status</i>	Recommendation
<i>Date</i>	13 October 2021 with errata corrections to 19 April 2023
<i>Link</i>	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
<i>Usage</i>	Reports
<i>Category</i>	Open Information Model

Included in the SBR framework of agreements	
<i>Status</i>	Accepted
<i>Restrictions</i>	None
<i>Date</i>	19 December 2025
<i>Comments</i>	None

2.9.4 xBRL-JSON: JSON representation of XBRL data 1.0

<i>Title</i>	xBRL-JSON: JSON representation of XBRL data 1.0
<i>Type</i>	Specification
<i>Description</i>	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.
<i>Status</i>	Recommendation
<i>Date</i>	13 October 2021 with errata corrections to 19 April 2023
<i>Link</i>	https://www.xbrl.org/Specification/xbml-json/REC-2021-10-13+errata-2023-04-19/xbml-json-REC-2021-10-13+corrected-errata-2023-04-19.html
<i>Usage</i>	Reports
<i>Category</i>	Open Information Model

Included in the SBR framework of agreements	
<i>Status</i>	Accepted
<i>Restrictions</i>	None
<i>Date</i>	19 December 2025
<i>Comments</i>	None

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

<i>Title</i>	xBRL-XML: XML Mappings for the Open Information Model 1.0
<i>Type</i>	Specification
<i>Description</i>	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.
<i>Status</i>	Recommendation
<i>Date</i>	13 October 2021 with errata corrections to 19 April 2023
<i>Link</i>	https://www.xbrl.org/Specification/xbml-xml/REC-2021-10-13+errata-2023-04-19/xbml-xml-REC-2021-10-13+corrected-errata-2023-04-19.html
<i>Usage</i>	Reports
<i>Category</i>	Open Information Model

Included in the SBR framework of agreements	
<i>Status</i>	Accepted
<i>Restrictions</i>	None
<i>Date</i>	19 December 2025
<i>Comments</i>	None

2.10 Registries

2.10.1 Data Type Registry- Structure 1.1

<i>Title</i>	Data Type Registry - Structure 1.1
<i>Type</i>	Specification
<i>Description</i>	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.
<i>Status</i>	Recommendation
<i>Date</i>	08 May 2019
<i>Link</i>	https://www.xbrl.org/Specification/dtr/REC-2019-05-08/dtr-structure-1.1-REC-2019-05-08.html
<i>Usage</i>	Taxonomies
<i>Category</i>	Registries

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

2.10.2 Data Type Registry- Process 1.1

<i>Title</i>	Data Type Registry - Process 1.1
<i>Type</i>	Specification
<i>Description</i>	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.
<i>Status</i>	Recommendation
<i>Date</i>	08 May 2019
<i>Link</i>	https://www.xbrl.org/Specification/dtr/REC-2019-05-08/dtr-process-1.1-REC-2019-05-08.html
<i>Usage</i>	Taxonomies
<i>Category</i>	Registries

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

2.10.3 Function definition 1.0

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

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

2.10.4 Link Role Registry- Structure 2.0

<i>Title</i>	Link Role Registry - Structure 2.0
<i>Type</i>	Specification
<i>Description</i>	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.
<i>Status</i>	Recommendation
<i>Date</i>	31 July 2008
<i>Link</i>	https://www.xbrl.org/specification/lrr/rec-2008-07-31/lrr-rec-2008-07-31.html
<i>Usage</i>	Taxonomies
<i>Category</i>	Registries

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

2.10.5 Link Role Registry- Process 2.0

<i>Title</i>	Link Role Registry - Process 2.0
<i>Type</i>	Specification
<i>Description</i>	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.
<i>Status</i>	Recommendation
<i>Date</i>	31 July 2008
<i>Link</i>	https://www.xbrl.org/specification/lrr/rec-2008-07-31/lrr-process-rec-2008-07-31.html
<i>Usage</i>	Taxonomies
<i>Category</i>	Registries

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

2.10.6 Units Registry- Structure 1.0

<i>Title</i>	Units Registry - Structure 1.0
<i>Type</i>	Specification
<i>Description</i>	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.
<i>Status</i>	Recommendation
<i>Date</i>	18 November 2013
<i>Link</i>	https://www.xbrl.org/specification/utr/rec-2013-11-18/utr-rec-2013-11-18-clean.html
<i>Usage</i>	Reports
<i>Category</i>	Registries

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

2.11 Table Linkbase

2.11.1 Table Linkbase 1.0

<i>Title</i>	Table Linkbase 1.0
<i>Type</i>	Specification
<i>Description</i>	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.
<i>Status</i>	Recommendation
<i>Date</i>	18 March 2014 with errata corrections to 17 July 2018
<i>Link</i>	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
<i>Usage</i>	Taxonomies
<i>Category</i>	Table Linkbase

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

2.12 Taxonomy & Report Packages

2.12.1 Taxonomy Packages 1.0

<i>Title</i>	Taxonomy Packages 1.0
<i>Type</i>	Specification
<i>Description</i>	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.
<i>Status</i>	Recommendation
<i>Date</i>	19 April 2016
<i>Link</i>	https://www.xbrl.org/Specification/taxonomy-package/REC-2016-04-19/taxonomy-package-REC-2016-04-19.html
<i>Usage</i>	Taxonomies
<i>Category</i>	Taxonomy & Report Packages

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

2.12.2 Report Package 1.0

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

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

2.13 Versioning

2.13.1 Versioning Base 1.0

<i>Title</i>	Versioning Base 1.0
<i>Type</i>	Specification
<i>Description</i>	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.
<i>Status</i>	Recommendation
<i>Date</i>	27 February 2013
<i>Link</i>	https://www.xbrl.org/specification/versioning-base/rec-2013-02-27/versioning-base-rec-2013-02-27.html
<i>Usage</i>	Taxonomies
<i>Category</i>	Versioning

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

2.13.2 Versioning Concept Details 1.0

<i>Title</i>	Versioning Concept Details 1.0
<i>Type</i>	Specification
<i>Description</i>	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.
<i>Status</i>	Recommendation
<i>Date</i>	27 February 2013
<i>Link</i>	https://www.xbrl.org/specification/versioning-concept-details/rec-2013-02-27/versioning-concept-details-rec-2013-02-27.html
<i>Usage</i>	Taxonomies
<i>Category</i>	Versioning

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

2.13.3 Versioning Concept Use 1.0

<i>Title</i>	Versioning Concept Use 1.0
<i>Type</i>	Specification
<i>Description</i>	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.
<i>Status</i>	Recommendation
<i>Date</i>	27 February 2013
<i>Link</i>	https://www.xbrl.org/specification/versioning-concept-use/rec-2013-02-27/versioning-concept-use-rec-2013-02-27.html
<i>Usage</i>	Taxonomies
<i>Category</i>	Versioning

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

2.13.4 Versioning Dimensions 1.0

<i>Title</i>	Versioning Dimensions 1.0
<i>Type</i>	Specification
<i>Description</i>	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.
<i>Status</i>	Recommendation
<i>Date</i>	27 February 2013
<i>Link</i>	https://www.xbrl.org/specification/versioning-dimensions/rec-2013-02-27/versioning-dimensions-rec-2013-02-27.html
<i>Usage</i>	Taxonomies
<i>Category</i>	Versioning

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