SBR
Standard Business Reporting

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

About filing annual reports in iXBRL format

04 November 2026

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1. Introduction

1.1 Purpose

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

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

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

1.2 Providing feedback

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

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

1.3 Versioning

Date	Description
14 March 2025	Initial version
16 July 2025	Addition of paragraphs as well as numbering of questions Adjustment of question 2.3.2 due to Omnibus Adjustment of question 2.6.3 due to NBA Alert 50 Addition of questions 2.3.7, 2.4.1, 2.5.1 and 2.6.4.
31 October 2025	Adjustment of questions 2.1.3, 2.2.1, 2.3.7 and 2.6.3. Addition of questions 2.2.4, 2.4.4, 2.4.5 and 2.8.1.
19 November 2025	Adjustment of questions 2.2.4, 2.3.7. 2.4.7 and 2.4.8.
15 January 2026	Adjustment of question 2.4.4. Addition of questions 2.2.5, 2.3.8 and 2.3.9.
12 February 2026	Addition of questions 2.3.10 and 2.5.3.
10 July 2026	Adjustment of questions 2.2.4., 2.2.5, 2.3.7 and 2.4.1.
28 September 2026	Adjustment of question 2.3.7.
04 November 2026	Adjustment of question 2.3.7.

2. Frequently Asked Questions

2.1. Laws and regulations

2.1.1. What is the regulatory framework?

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

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

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

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

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

The Decree on electronic filing business register applies to all legal entities who file their annual reports with the Business Register. Certain categories of legal entities were temporarily exempted from the requirement to file electronically via SBR. However, this exemption is lifted for reporting periods starting on or after 1 January 2025. This means that all entities filing with the Business Register will be required to file their annual report electronically going forward. Issuers that are required by the Financial Supervision Act (*Wet Financieel Toezicht*) to file their annual reports with the AFM will continue to do so.

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

The revised Decree on electronic filing business register was published last year and will take effect for reporting periods starting on or after 1 January 2025.

[1] https://wetten.overheid.nl/BWBR0037858/

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

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

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

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

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

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

2.2. Filing

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

The annual report consists of the financial statements, the management report and other information (including an auditor's report), unless specific exemptions apply pursuant to Article 2:395a - 397 DCC or Article 2:394 paragraph 4 (second sentence) DCC.

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

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

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

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

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

2.2.4. How should the group annual report of a foreign group head be filed in the context of the group exemption of article 2:403 DCC or the consolidation exemption of article 2:408 DCC?

The group annual report of a **foreign** group head, which is filed by a Dutch legal entity under the group exemption of article 2:403 DCC, must be filed in iXBRL format. The content of the group annual report does not require XBRL markups; only the mandatory filing information must be appropriately marked up. This filing information is included in a dedicated iXBRL file as part of the IXDS within the Report Package.

The group annual report of a foreign group head, which is filed by a Dutch legal entity under the consolidation exemption of article 2:408 DCC„ must be filed by email in PDF format for financial years beginning before 1 January 2028. It is expected that for financial years starting on or after 1 January 2028, there will also be an obligation to file these group annual reports in iXBRL format, in accordance with the procedure that applies to the use of the group exemption under article 2:403 DCC.

2.2.5. Which version of the KVK taxonomy should be used to file an annual report?

Annual reports may be filed using any KVK taxonomy version that is currently supported. This means that only one of the three most recent KVK taxonomy versions may be used for filings. Older versions are no longer supported, and a filing based on these outdated versions will be rejected.

A new version of the KVK iXBRL taxonomy is published each year, incorporating changes resulting from updates to legislation and regulations. For this reason, it is advisable to always use the latest available version.

Example:
You can file the 2026 annual report using either the KVK taxonomy 2026 (version 2026-12-31), KVK taxonomy 2025 (version 2025-12-31) or KVK taxonomy 2024 (version 2024-12-31).

2.3. Formats

2.3.1. What are the allowed formats?

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

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

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

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

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

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

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

The iXBRL format must be used.

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

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

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

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

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

Legal entities obligated to file their annual report in accordance with article 2:394 DCC with the Business Register, and also subject to the European Commission's Delegated Regulation (EU) 2019/815, can file their annual report in ESEF format via SBR. These ESEF annual

reports must be supplemented with the mandatory elements for filing with the Business Register. If the issuer files company-only financial statements, it is required that the primary financial statements be appropriately marked up as well using the KVK taxonomy.
The annual report can also be filed by email in PDF format.

The information above pertains to situations where an issuer does not submit its annual report to the Netherlands Authority for the Financial Markets (AFM), but files it directly with the Business Register. If an issuer has the Netherlands as its home Member State and submits its annual report to the AFM, the filing requirement is considered satisfied when the annual report has been submitted to the AFM, pursuant to article 2:394 paragraph 8 DCC.

2.3.8. Which file extension should be used?

According to the Inline XBRL 1.1 specification, the following file extensions are permitted: .xhtml, .html, and .htm.

Modern browsers determine the parser mode of an Inline XBRL document based on the MIME type, not on the namespace (http://www.w3.org/1999/xhtml) or the DOCTYPE declaration.

MIME types and corresponding parser modes:
- text/html → HTML parser (tolerant)
- application/xhtml+xml → XML parser (strict)

When opening a file locally, the MIME type is inferred from the file extension:

- *.xhtml → processed with an XML parser
- *.html or .htm → processed with an HTML parser

This means that when you open an Inline XBRL document locally as an *.html file, the browser will treat it as HTML. Renaming the file to *.xhtml will cause the browser to process it as XHTML (XML). As a consequence, elements that function in HTML may not work correctly in XHTML if they are not well-formed XML.

It is preferable to use the .xhtml extension for XHTML documents.

2.3.9. How many XHTML files can the annual report contain?

An annual report must be included in an Inline XBRL Document Set (IXDS). According to the Inline XBRL 1.1 specification, there is no limit to the number of XHTML files that may be included in an IXDS.

However, it is recommended to include no more than two XHTML files within a single IXDS: one XHTML file containing the annual report, and one XHTML file containing the mandatory KVK filing data.

Including more than two XHTML files with XBRL tags may result in practical challenges. For example, the widely used open-source Inline Viewer demonstrates reduced performance when an IXDS comprises more than a dozen or so XHTML files. In addition, some software solutions do not provide comprehensive support for IXDS structures containing more than two XHTML files.

2.3.10. How does a legal entity using the group exemption under article 2:403 DCC file its group financial statements when the foreign parent publishes in ESEF?

If the group's foreign parent is listed on an EU regulated market, it must prepare annual reports in ESEF. The parent's ESEF report can be filed with the Business Register, provided it meets the requirements of Chapter 7 in the SBR domain Business Register Reporting Manual.

2.4. Tagging

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

That is not yet known. The intended start date depends on expected developments in ESMA's block-tagging approach, as well as on best practices currently being developed by XBRL International. This introduction is not expected to take place until at least two years after the introduction of ESMA's revised block-tagging approach.

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

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

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

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

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

2.4.4. Is it necessary to mark up the (statement of) changes in equity in the consolidated financial statements in accordance with NL-GAAP?

Yes, the (statement of) changes in equity must be marked up in the consolidated financial statements in accordance with NL-GAAP. The notes to the group equity often refer to the notes in the separate financial statements. Even if the statement of changes in equity is only found in the notes to company financial statements, it still requires markup.

When marking up the statement of changes in equity for company financial statements, it's necessary to use the 'Separate' domain member. This requirement holds true even if other tagged data in the report pertains to the consolidated financial statements.

2.4.5. Is it necessary to mark up the changes in equity when this is disclosed per line item of equity?

Marking up changes in equity is required, regardless of whether these are shown as part of the disclosure of individual line items or within a movement schedule or statement of changes in equity.

2.4.6. Is it necessary to also mark up changes in non-controlling interest?

Yes, if there is a non-controlling interest within the group's equity, all changes in the non-controlling interest have to be marked up.

2.4.7. What is the appropriate way to indicate that this is a group annual report pursuant to article 2:403 DCC to ensure correct processing within in the Business Register?

The taxonomy contains the concept 'kvk:AnnualReportOfForeignGroupHeadForExemptionUnderArticle403' which must be marked as 'True' when filing a group annual report in accordance with article 2:403 DCC. It is not permitted to report this concept as 'False'.

Additional details can be found in chapter 7 of the Reporting Manual of the SBR domain Business Register.

2.4.8. Is it required to mark up the primary financial statements of the group annual report of a foreign group head that is prepared in accordance with IFRS as adopted by the EU and filed on the basis of the group exemption of article 2:403 DCC?

This is not required. Only the mandatory filing data that is relevant for automated processing in the Business Register needs to be marked up. There's no need to mark up the primary financial statements.

2.5. Extension taxonomies

2.5.1. Is the use of an extension taxonomy mandatory?

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

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

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

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

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

2.5.3. Should elements that function as line items always be placed under one of the designated definition linkbase placeholders?

Yes. Elements that function as line items must be assigned to one of the designated definition linkbase placeholders ([990010], [990015], [990020], or [990025]) when the dimensional structure contains only one axis.

This is typically the case for the following statements:

Under NL-GAAP with the axis bw2-title9_FinancialStatementsTypeAxis:
- Balance sheet
- Profit and loss statement
- Cash flow statement
- Statement of comprehensive income

Under IFRS with the axis ifrs-full:ConsolidatedAndSeparateFinancialStatementsAxis:
- Statement of financial position
- Statement of profit or loss
- Statement of comprehensive income
- Statement of cash flows

In such cases, the appropriate placeholder must be selected from the specified option [990010], [990015], [990020], or [990025], based on the reporting standard (NL-GAAP or IFRS) and the nature of the financial statements (consolidated or separate).

2.6. Auditor's report

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

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

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

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

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

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

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

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

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

2.7. Specific industries

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

An APF is always a foundation ('*stichting*') with one registration in the Business Register of the Chamber of Commerce. One or more collectivity circles ('*collectiviteitskringen*') are administered within that foundation. An APF files one annual report that includes financial statements consisting of a financial report in respect of its own operations (excluding the

[2] https://www.nba.nl/wet--en-regelgeving/alerts/nba-alert-50/

collectivity circles) and a financial report for each collectivity circle separately. The mark up obligation relates to the financial report of the foundation's own operations and not to those of the collectivity circles.

2.8. Sustainability reporting

2.8.1. Is it possible to use the VSME (Voluntary Sustainability Reporting Standard for non-listed SMEs) taxonomy, dated 30 July 2025, to voluntarily tag sustainability information in the annual report?

Yes, this is possible, provided that the report package to be filed contains the complete VSME taxonomy.