



Companies and Intellectual  
Property Commission

---

a member of **the dti** group

# CIPC XBRL Taxonomy 2022 PoC for Co-Operatives

## Release notes

Last update: 2022-03-10

## Final v1.0 (2022-03-10)

- Initial version of the taxonomy for the pilot program with Co-operatives (proof-of-concept)
- High-level changes include:
  - Inclusion of additional entry points designed specifically for different categories of co-operatives (A1, A2, B, C and others)
  - Inclusion of new formula linkbase files specific to the co-operative entry points
  - Updates to the formula linkbase in IFRS-FULL, IFRS-SMEs and GRAP modules:
    - Update of the test expression of va\_08 assertion to cater for requirement of disclosing information about social and ethics committee for all public listed companies and all state owned companies (in addition to all companies with PI score greater or equal to 500)
    - Test expression changed from:  
*if (Public interest score >= 500) then (not(empty(Disclosure of social and ethics committee [text block]))) else (Public interest score >= 0)*  
to:  
*if ((Public interest score >= 500) or (Type of company = xs:QName('cipc-ca-enum:DomesticStateOwnedCompany')) or (Type of company = xs:QName('cipc-ca-enum:DomesticPublicCompany')) then (not(empty(\$v2))) else (\$v1 >= 0)*