Companies and Intellectual Property Commission
CIPC XBRL Taxonomy Release Notes

Last update: 2018-06-22
V1.8 (2018-06-22)
Updates summary
Reports layer
  1. Severity of the value assertion va_19 in both IFRS-FULL and IFRS-SMEs modules was changed from ERROR to WARNING.
  2. Error message msg_80 assigned to the value assertion va_19 in both IFRS-FULL and IFRS-SMEs modules was updated to reflect the changes in severity of the formula.
  3. Fallback value of variable $v1 used in value assertion va_10 in both IFRS-FULL and IFRS-SMEs was updated to false()

Files affected by update
All contents of the taxonomy package were regenerated (hence modification date is changed) however only the following files have different content from the previous release:

- rep/cipc/formula/for_cipc_full_ifrs_2016-08-31.xml
- rep/cipc/formula/for_cipc_ifrs_for_smes_2016-08-31.xml

Moreover, the taxonomy package information was updated in terms of versioning information.

V1.7 (2018-06-04)
Updates summary
Definition layer
  1. Added new applicable enumeration (cipc-ca-enum_ReognisedProfessionOther) to the structure defined under http://xbrl.cipc.co.za/taxonomy/ca/role/enum/999.001/RecognisedProfession

Reports layer
  4. Test expression for value assertion va_19 was updated by replacing fn:floor function with fn:ceiling.

Files affected by update
All contents of the taxonomy package were regenerated (hence modification date is changed) however only the following files have different content from the previous release:

- def/ca/enumerations/cipc_ca-enum_2016-08-31.xsd
- def/ca/enumerations/def_cipc_ca-enum_2016-08-31.xml
- def/ca/enumerations/lab_cipc_ca-enum-en_2016-08-31.xml
- rep/cipc/formula/for_cipc_full_ifrs_2016-08-31.xml
- rep/cipc/formula/for_cipc_ifrs_for_smes_2016-08-31.xml

Moreover, the taxonomy package information was updated in terms of versioning information.
V1.6 (2018-05-02)

Updates summary

Reports layer

5. Concept name filter changed for $v4 under value assertion va_03 to cn_024 (cipc-ca:FullRegisteredNameOfCompany)

6. Removed value assertions ec_27 and ec_28 from for_cipc_full_ifrs_2016-08-31.xml and for_cipc_ifrs_for_smes_2016-08-31.xml

Files affected by update

All contents of the taxonomy package were regenerated (hence modification date is changed) however only the following files have different content from the previous release:

- rep/cipc/formula/for_cipc_full_ifrs_2016-08-31.xml
- rep/cipc/formula/for_cipc_ifrs_for_smes_2016-08-31.xml

Moreover, the taxonomy package information was updated in terms of versioning information.

V1.5 (2018-03-08)

Updates summary

Reports layer

7. linkbaseRef element was removed from all IFRS and IFRS-SMEs-based entry points for the following linkbases:
   - pre_cipc_ca_2016-08-31_role-000200.xml
   - def_cipc_ca_2016-08-31_role-000200.xml

8. Removed value assertions ec_01 and ec_02 from for_cipc_ca_fas_2016-08-31.xml

9. Removed value assertions ec_01, ec_22, ec_40-ec_47, ec_51, ec_58, ec_59 and va_07 from for_cipc_full_ifrs_2016-08-31.xml and for_cipc_ifrs_for_smes_2016-08-31.xml

Files affected by update

All contents of the taxonomy package were regenerated (hence modification date is changed) however only the following files have different content from the previous release:

- rep/cipc/formula/for_cipc_ca_fas_2016-08-31.xml
- rep/cipc/formula/for_cipc_full_ifrs_2016-08-31.xml
- rep/cipc/formula/for_cipc_ifrs_for_smes_2016-08-31.xml
- rep/cipc/full_cipc_entry_point_full_ifrs_2016-08-31.xsd
- rep/cipc/full_cipc_entry_point_ifrs_for_smes_2016-08-31.xsd
- rep/cipc/entry/full_ifrs/cipc_full_ifrs_01_isbn_sfpcn_ocibt_cfim_entry_point_2016-08-31.xsd
- rep/cipc/entry/full_ifrs/cipc_full_ifrs_02_isbn_sfpcn_ocint_cfim_entry_point_2016-08-31.xsd
- rep/cipc/entry/full_ifrs/cipc_full_ifrs_03_isbf_sfpcn_ocibt_cfim_entry_point_2016-08-31.xsd
- rep/cipc/entry/full_ifrs/cipc_full_ifrs_04_isbf_sfpcn_ocint_cfim_entry_point_2016-08-31.xsd
- rep/cipc/entry/full_ifrs/cipc_full_ifrs_05_isbn_sfpol_ocibt_cfim_entry_point_2016-08-31.xsd
- rep/cipc/entry/full_ifrs/cipc_full_ifrs_06_isbn_sfpol_ocint_cfim_entry_point_2016-08-31.xsd
- rep/cipc/entry/full_ifrs/cipc_full_ifrs_07_isbn_sfpol_ocibt_cfim_entry_point_2016-08-31.xsd
- rep/cipc/entry/full_ifrs/cipc_full_ifrs_08_isbn_sfpol_ocint_cfim_entry_point_2016-08-31.xsd
- rep/cipc/entry/full_ifrs/cipc_full_ifrs_09_isbn_sfpcn_ocibt_cfdm_entry_point_2016-08-31.xsd
Moreover, the taxonomy package information was updated in terms of versioning information.

v1.4 (2018-02-21)

Updates summary

Reports layer

1. For both IFRS-FULL and IFRS-SMEs modules, test expression was updated for the value assertions va_20 and va_21. Function string-length was replaced with count function to avoid specification errors raised for facts where more than one footnote is attached.

2. For both IFRS-FULL and IFRS-SMEs modules, error message for the va_13 was updated (msg_13) with the correct element label which existence is checked.

Files affected by update

All contents of the taxonomy package were regenerated (hence modification date is changed) however only the following files have different content from the original release:

- rep/cipc/formula/for_cipc_full_ifrs_2016-08-31.xml
- rep/cipc/formula/for_cipc_ifrs_for_smes_2016-08-31.xml

Moreover, the taxonomy package information was updated in terms of versioning information.
V1.3 (2018-02-02)

Updates summary

Definition layer
1. CIPC custom data type cipc-fdn:registrationNumberItemType was updated. Base data type was changed to stringItemType with new pattern applied: ((18|19|20)[0-9][0-9])/([0-9][6])/([0-9][2]);
2. Three explanatory text block elements were renamed in order to distinguish them from similar IFRS items:
   a. cipc-ca_DisclosureOfBorrowingsExplanatory was renamed to cipc-ca_DisclosureOfBorrowingsSpecificToDirectorsReportExplanatory
   b. cipc-ca_DisclosureOfGoingConcernExplanatory was renamed to cipc-ca_DisclosureOfGoingConcernSpecificToDirectorsReportExplanatory
   c. cipc-ca_DisclosureOfBusinessCombinationExplanatory was renamed to cipc-ca_DisclosureOfBusinessCombinationsSpecificToDirectorsReportExplanatory
3. Standard labels were updated for the above mentioned three elements to:
   a. Disclosure of borrowings (specific to Directors’ report) [text block]
   b. Disclosure of going concern (specific to Directors’ report) [text block]
   c. Disclosure of business combinations (specific to Directors’ report) [text block]
4. Documentation label was added to the above mentioned three elements: Please note that this element is specific to Director’s report only. For tagging of notes and explanatory disclosures, please use the corresponding IFRS item.

Reports layer
3. For the <msg:message> element identified by id=“msg_67” within the formula linkbase file for_cipc_ifrs_for_smes_2016-08-31.xml, the <gen:arc> xlink:from attribute was changed from valueAssertion_7 to valueAssertion_6
4. Change listed in the point 2 of Definition layer updates summary, was reflected in the presentation linkbase under role 800300.
5. For both IFRS-FULL and IFRS-SMEs modules, cipc-ca_DisclosureOfBusinessCombinationsExplanatory element was replaced with the ifrs-full/ifrs-smes_DisclosureOfBusinessCombinationsExplanatory within the role 800500.

Files affected by update
All contents of the taxonomy package were regenerated (hence modification date is changed) however only the following files have different content from the original release:

- def/ca/cipc_ca-cor_2016-08-31.xsd
- def/ca/fdn/cipc_ca_fdn_2016-08-31.xsd
- def/ca/labels/lab_cipc_ca-en_2016-08-31.xml
- rep/cipc/formula/for_cipc_ifrs_for_smes_2016-08-31.xml
- rep/cipc/linkbases/ifrs_for_smes/pre_cipc_ifrs_for_smes_2016-08-31_role-800300.xml
- rep/cipc/linkbases/full_ifrs/pre_cipc_full_ifrs_2016-08-31_role-800300.xml
- rep/cipc/linkbases/ca/pre_cipc_ca_2016-08-31_role-800500.xml
- rep/cipc/references/ref_cipc_full_ifrs_2016-08-31.xml
- rep/cipc/references/ref_cipc_ifrs_for_smes_2016-08-31.xml
Updates summary

Definition layer

1. **Added 7 new cipc-ca elements of textBlockItemType in the core schema:**
   - cipc-ca:StatementOfFinancialPositionExplanatory
   - cipc-ca:IncomeStatementExplanatory
   - cipc-ca:StatementOfComprehensiveIncomeExplanatory
   - cipc-ca:StatementOfCashFlowsExplanatory
   - cipc-ca:StatementOfChangesInEquityExplanatory
   - cipc-ca:StatementOfChangesInNetAssetsAvailableForBenefitsExplanatory
   - cipc-ca:StatementOfIncomeAndRetainedEarningsExplanatory

2. **Added standard labels in English for each new textBlockItemType created (as listed above)**

Reports layer

1. **Updated structure of each PFS in both IFRS-FULL and IFRS-SMES (explanatory text blocks at top of each structure)**
2. **Removed word Notes from ELR [800.100] and [800.200] in the role schema**
3. **Added 2 new presentation structures for List of notes and List of accounting policies (for both IFRS-FULL and IFRS-SMES)**
   a. [http://xbrl.cipc.co.za/taxonomy/role/800.300/ListOfNotes](http://xbrl.cipc.co.za/taxonomy/role/800.300/ListOfNotes)
   b. [http://xbrl.cipc.co.za/taxonomy/role/800.400/ListOfAccountingPolicies](http://xbrl.cipc.co.za/taxonomy/role/800.400/ListOfAccountingPolicies)
4. **Reordering of the existing ELRs under CA module starting from [800.300]**
   a. Reflected also on the level of the filename (as indicated in the section below)
   b. Reflected also on the level of each entry point (updated linkbaseRef)
5. **Application of Assertion Severity 1.0 specification:**
   b. Added assertion-unsatisfied-severity arcroleRefs in each formula linkbase file
   c. Updated severity of each formula defined in the taxonomy
      i. For ERRORs, assertions are connected with gen:arc with label sev_error
      ii. For WARNINGs, assertions are connected with gen:arc with label sev_warning
   d. Updated error messages for WARNINGs
6. **Added two new value assertions va_20 and va_21 in both IFRS-FULL and IFRS-SMEs modules, validating the existence of footnotes for all elements (from the warnings list) reported with nil values or zeros (the latter only applies for Liabilities and Revenue that are marked as errors);**
7. **Removed empty file pre_cipc_ifrs_for_smes_2016-08-31_role-700000.xml from IFRS-SMEs module from linkbases folder**
   a. Removed also any existing reference to the above file in all entry point schemas
8. **Added missing English label in the IFRS-SMEs module for DateOfEndOfReportingPeriod2013 (IFRS-FULL element used in the shared CA structure)**
Files affected by update

All contents of the taxonomy package were regenerated (hence modification date is changed) however only the following files have different content from the original release:

- def/ca/cipc_ca-cor_2016-08-31.xml
- def/ca/labels/lab_cipc_ca_en_2016-08-31.xml
- rep/cipc/entry/full_ifrs/cipc_full_ifrs_01_isbn_sfpcn_ocibf_cfdm_entry_point_2016-08-31.xml
- rep/cipc/entry/full_ifrs/cipc_full_ifrs_02_isbn_sfpcn_ocint_cfdm_entry_point_2016-08-31.xml
- rep/cipc/entry/full_ifrs/cipc_full_ifrs_03_isbf_sfpcn_ocibf_cfdm_entry_point_2016-08-31.xml
- rep/cipc/entry/full_ifrs/cipc_full_ifrs_04_isbf_sfpcn_ocint_cfdm_entry_point_2016-08-31.xml
- rep/cipc/entry/full_ifrs/cipc_full_ifrs_05_isbn_sfpol_ocibf_cfdm_entry_point_2016-08-31.xml
- rep/cipc/entry/full_ifrs/cipc_full_ifrs_06_isbn_sfpol_ocint_cfdm_entry_point_2016-08-31.xml
- rep/cipc/entry/full_ifrs/cipc_full_ifrs_07_isbf_sfpol_ocibf_cfdm_entry_point_2016-08-31.xml
- rep/cipc/entry/full_ifrs/cipc_full_ifrs_08_isbf_sfpol_ocint_cfdm_entry_point_2016-08-31.xml
- rep/cipc/entry/full_ifrs/cipc_full_ifrs_09_isbn_sfpcn_ocibf_cfdm_entry_point_2016-08-31.xml
- rep/cipc/entry/full_ifrs/cipc_full_ifrs_10_isbn_sfpcn_ocint_cfdm_entry_point_2016-08-31.xml
- rep/cipc/entry/full_ifrs/cipc_full_ifrs_11_isbf_sfpcn_ocibf_cfdm_entry_point_2016-08-31.xml
- rep/cipc/entry/full_ifrs/cipc_full_ifrs_12_isbf_sfpcn_ocint_cfdm_entry_point_2016-08-31.xml
- rep/cipc/entry/full_ifrs/cipc_full_ifrs_13_isbn_sfpol_ocibf_cfdm_entry_point_2016-08-31.xml
- rep/cipc/entry/full_ifrs/cipc_full_ifrs_14_isbn_sfpol_ocint_cfdm_entry_point_2016-08-31.xml
- rep/cipc/entry/full_ifrs/cipc_full_ifrs_15_isbf_sfpol_ocibf_cfdm_entry_point_2016-08-31.xml
- rep/cipc/entry/full_ifrs/cipc_full_ifrs_16_isbf_sfpol_ocint_cfdm_entry_point_2016-08-31.xml
- rep/cipc/entry/ifrs_for_smes/cipc_ifrs_for_smes_01_isbn_sfpcn_ocibf_cfdm_entry_point_2016-08-31.xml
- rep/cipc/entry/ifrs_for_smes/cipc_ifrs_for_smes_02_isbn_sfpcn_ocint_cfdm_entry_point_2016-08-31.xml
- rep/cipc/entry/ifrs_for_smes/cipc_ifrs_for_smes_03_isbf_sfpcn_ocibf_cfdm_entry_point_2016-08-31.xml
- rep/cipc/entry/ifrs_for_smes/cipc_ifrs_for_smes_04_isbf_sfpcn_ocint_cfdm_entry_point_2016-08-31.xml
- rep/cipc/entry/ifrs_for_smes/cipc_ifrs_for_smes_05_isbn_sfpcn_ocibf_cfdm_entry_point_2016-08-31.xml
- rep/cipc/entry/ifrs_for_smes/cipc_ifrs_for_smes_06_isbn_sfpcn_ocint_cfdm_entry_point_2016-08-31.xml
- rep/cipc/entry/ifrs_for_smes/cipc_ifrs_for_smes_07_isbf_sfpcn_ocibf_cfdm_entry_point_2016-08-31.xml
- rep/cipc/entry/ifrs_for_smes/cipc_ifrs_for_smes_08_isbf_sfpcn_ocint_cfdm_entry_point_2016-08-31.xml
- rep/cipc/entry/ifrs_for_smes/cipc_ifrs_for_smes_09_isbn_sfpcn_ocibf_cfdm_entry_point_2016-08-31.xml
- rep/cipc/entry/ifrs_for_smes/cipc_ifrs_for_smes_10_isbn_sfpcn_ocint_cfdm_entry_point_2016-08-31.xml
- rep/cipc/entry/ifrs_for_smes/cipc_ifrs_for_smes_11_isbf_sfpcn_ocibf_cfdm_entry_point_2016-08-31.xml
- rep/cipc/entry/ifrs_for_smes/cipc_ifrs_for_smes_12_isbf_sfpcn_ocint_cfdm_entry_point_2016-08-31.xml
- rep/cipc/entry/ifrs_for_smes/cipc_ifrs_for_smes_13_isbn_sfpol_ocibf_cfdm_entry_point_2016-08-31.xml
- rep/cipc/entry/ifrs_for_smes/cipc_ifrs_for_smes_14_isbn_sfpol_ocint_cfdm_entry_point_2016-08-31.xml
- rep/cipc/entry/ifrs_for_smes/cipc_ifrs_for_smes_15_isbn_sfpol_ocibf_cfdm_entry_point_2016-08-31.xml
- rep/cipc/entry/ifrs_for_smes/cipc_ifrs_for_smes_16_isbn_sfpol_ocint_cfdm_entry_point_2016-08-31.xml
- rep/cipc/formula/for_cipc_ca_fas_2016-08-31.xml
- rep/cipc/formula/for_cipc_full_ifrs_2016-08-31.xml
- rep/cipc/formula/for_cipc_ifrs_for_smes_2016-08-31.xml
- rep/cipc/full_cipc_entry_point_ca_fas_2016-08-31.xml
- rep/cipc/full_cipc_entry_point_full_ifrs_2016-08-31.xml
- rep/cipc/labels/lab_cipc_full_ifrs_en_2016-08-31.xml
- rep/cipc/labels/lab_cipc_ifrs_for_smes_en_2016-08-31.xml
- rep/cipc/linkbases/ca/def_cipc_ca_2016-08-31_role-800900.xml (filename was changed)
- rep/cipc/linkbases/ca/pre_cipc_ca_2016-08-31_role-800500.xml (filename was changed)
- rep/cipc/linkbases/ca/pre_cipc_ca_2016-08-31_role-800600.xml (filename was changed)
v1.1 (2017-10-26)

Updates summary

Definition layer

6. CIPC custom data type `cipc-fdn:registrationNumberItemType` was updated. Base data type was changed from `integerItemType` to `stringItemType` with new pattern applied: `((19|20)[0-9][0-9])/([0-9]{6})/([0-9]{2});`

7. Documentation label of each CIPC taxonomy element with `cipc-fdn:registrationNumberItemType` was updated to reflect the change in restriction pattern.

Reports layer

1. For each formula variable where fallback value was set to ‘n/a’, the value was replaced with ‘()’ (empty value) to improve evaluation of the formulas within different validators;

2. All formulas that used reference to ‘n/a’ within test expression were revised and replaced with `not(empty())` functions to improve evaluation of the formulas within different validators;

3. For all existence check formulas that are affected by typed dimension application (e.g. ec_40, ec_41), a new variable was added for type dimension matching and is referred by $v1 with `matchDimensionFilter` to assure that for each typed identifier existence check is evaluated;

4. For all existence check formulas the test expression was updated with `xs:date` function for the $v2: `(not(empty($v1))) and (xs:date(xfi:period-end(xfi:period($v1))) eq (xs:date($v2) + xs:dayTimeDuration('P1D')))` to improve evaluation of the formulas within different validators.

Files affected by the update

All contents of the taxonomy package were regenerated (hence modification date is changed) however only the following files have different content from the original release:

- `def/ca/cipc_ca-cor_2016-08-31.xsd`
- `def/ca/fdn/cipc_ca_fdn_2016-08-31.xsd`
- `def/ca/labels/lab_cipc_ca-en_2016-08-31.xml`
- `rep/cipc/formula/for_cipc_ca_fas_2016-08-31.xml`
- `rep/cipc/formula/for_cipc_full_ifrs_2016-08-31.xml`
- `rep/cipc/formula/for_cipc_ifrs_for_smes_2016-08-31.xml`