

# CIPC XBRL Taxonomy

(Aligned with the IFRS taxonomy as developed and released by the IASB on 31/03/2016)

Purpose and Scope	The CIPC XBRL Taxonomy 2016 reflects information requirements for Annual Return Filings submitted by the domestic companies in South Africa. Under the current version, the scope of the framework is limited to requirements of Companies Act, No. 71 of 2008.
Owner(s)	Companies and Intellectual Property Commission of South Africa (CIPC)
Date	2016-08-31 (with revisions on 2017-10-26, 2017-12-15, 2018-02-02, 2018-02-21, 2018-03-08, 2018-05-02, 2018-06-04, 2018-06-22)
Status	Final
Recognition Level	XBRL International "Acknowledged"
Specification version(s)	<ul style="list-style-type: none"> <li>▪ XBRL 2.1. Specification (Recommendation 2003-12-31 with errata corrections to 2013-20-02)</li> <li>▪ XBRL Dimensions 1.0. Specification (Recommendation 2006-09-18 with errata corrections to 2012-01-25)</li> <li>▪ Extensible Enumerations 1.0. (Recommendation 2014-10-29)</li> <li>▪ Formula 1.0. Specification (Recommendation 2009-06-22) + supporting specifications (2009–2013)</li> <li>▪ Taxonomy Packages (Recommendation 2016-04-19)</li> <li>▪ Assertion Severity 1.0 (Recommendation 2016-04-19)</li> </ul>
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Comments	CIPC XBRL Taxonomy 2016 is following the taxonomy architecture as prescribed by the XBRL South Africa Standard. For reference: <a href="http://za.xbrl.org/wp-content/uploads/sites/6/2015/06/XBRL-SA-Standard-Architecture-Document-PUBLIC-DRAFT.pdf">http://za.xbrl.org/wp-content/uploads/sites/6/2015/06/XBRL-SA-Standard-Architecture-Document-PUBLIC-DRAFT.pdf</a>
Namespace and recommended prefixes	Namespaces in the CIPC XBRL Taxonomy 2016 are constructed using the base part <a href="http://xbrl.cipc.co.za/taxonomy/">http://xbrl.cipc.co.za/taxonomy/</a> followed by an identification of a component of a framework. The list of currently used namespaces and prefixes (applied consistently across the framework) is defined below:  <pre> xmlns:cipc="http://xbrl.cipc.co.za/taxonomy" xmlns:cipc-ca="http://xbrl.cipc.co.za/taxonomy/ca" cipc-ca-enum="http://xbrl.cipc.co.za/taxonomy/ca/enum" cipc-fdn="http://xbrl.cipc.co.za/taxonomy/fdn" rol_cipc="http://xbrl.cipc.co.za/taxonomy/role" rol_cipc_enum="http://xbrl.cipc.co.za/taxonomy/role/enum" </pre>

	rol_cipc_dim=" <a href="http://xbrl.cipc.co.za/taxonomy/role/dimensions">http://xbrl.cipc.co.za/taxonomy/role/dimensions</a>
Physical location of taxonomy files	<p>CIPC XBRL Taxonomy 2016 Package (as per Taxonomy Packages 1.0. Specification) <a href="http://xbrl.cipc.co.za/cipc_2018-06-22.zip">http://xbrl.cipc.co.za/cipc_2018-06-22.zip</a></p> <p>CIPC XBRL Taxonomy 2016 Entry Point for Financial Accountability Supplement <a href="http://xbrl.cipc.co.za/taxonomy/2016-08-31/rep/cipc/full_cipc_entry_point_ca_fas-2016-08-31.xsd">http://xbrl.cipc.co.za/taxonomy/2016-08-31/rep/cipc/full_cipc_entry_point_ca_fas-2016-08-31.xsd</a></p> <p>CIPC XBRL Taxonomy 2016 Full Entry Point for Companies Act requirements and IFRS financial reports <a href="http://xbrl.cipc.co.za/taxonomy/2016-08-31/rep/cipc/full_cipc_entry_point_full_ifrs_2018-03-08.xsd">http://xbrl.cipc.co.za/taxonomy/2016-08-31/rep/cipc/full_cipc_entry_point_full_ifrs_2018-03-08.xsd</a></p> <p>CIPC XBRL Taxonomy 2016 Full Entry Point for Companies Act requirements and IFRS for SMEs financial reports <a href="http://xbrl.cipc.co.za/taxonomy/2016-08-31/rep/cipc/full_cipc_entry_point_ifrs_for_smes_2018-03-08.xsd">http://xbrl.cipc.co.za/taxonomy/2016-08-31/rep/cipc/full_cipc_entry_point_ifrs_for_smes_2018-03-08.xsd</a></p> <p>List of all entry points is available in the META-INF information of the taxonomy package and in the CIPC XBRL Taxonomy 2016 Taxonomy Architecture Framework document</p>
Supporting Documents	<p>CIPC XBRL Taxonomy 2016 Data Model <a href="http://www.cipc.co.za/files/9415/3001/2593/CIPC_XBRL_Taxonomy_Data_Model_-_2018-06-22.xlsx">http://www.cipc.co.za/files/9415/3001/2593/CIPC_XBRL_Taxonomy_Data_Model_-_2018-06-22.xlsx</a></p> <p><i>All elements with an "Existency check" are mandatory to tag for submission to the CIPC.</i></p> <p>CIPC XBRL Taxonomy 2016 Mandatory Data Elements <a href="http://www.cipc.co.za/files/2915/2542/7716/CIPC_Taxonomy_Mandatory_Data_Elements_-_2018-05-02.xlsx">http://www.cipc.co.za/files/2915/2542/7716/CIPC_Taxonomy_Mandatory_Data_Elements_-_2018-05-02.xlsx</a></p> <p>CIPC XBRL Taxonomy 2016 Taxonomy Architecture Framework <a href="http://www.cipc.co.za/files/3215/3001/2167/CIPC_XBRL_Taxonomy_Framework_Architecture_-_2018-06-22.pdf">http://www.cipc.co.za/files/3215/3001/2167/CIPC_XBRL_Taxonomy_Framework_Architecture_-_2018-06-22.pdf</a></p>
References to other taxonomies	<p>IFRS XBRL Taxonomy 2016 (IFRS Full) <a href="http://xbrl.ifrs.org/taxonomy/2016-03-31/full_ifrs/full_ifrs-cor_2016-03-31.xsd">http://xbrl.ifrs.org/taxonomy/2016-03-31/full_ifrs/full_ifrs-cor_2016-03-31.xsd</a></p> <p>IFRS XBRL Taxonomy 2016 (IFRS for SMEs) <a href="http://xbrl.ifrs.org/taxonomy/2016-03-31/ifrs_for_smes/ifrs_for_smes-cor_2016-03-31.xsd">http://xbrl.ifrs.org/taxonomy/2016-03-31/ifrs_for_smes/ifrs_for_smes-cor_2016-03-31.xsd</a></p>
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