

CIPC XBRL Taxonomy 2022

Release notes

Last update: 2022-09-20

# Final v1.1 (2022-09-20)

* Updated version of the CIPC XBRL taxonomy for 2022 following comments from the SSP members
* High-level changes include:
  + Removed IFRS-based META-INF folder causing minor issues when processing the taxonomy in software, from the following location *xbrl.cipc.co.za/taxonomy/2022-09-30/def/ifrs*
  + Added a new disclosure *[000.100] Annual return* without the corresponding validation rules to all CO-OP entry points.

# Final DRAFT v0.1 (2022-08-01)

* Initial version of the CIPC XBRL taxonomy for 2022, including reporting modules for IFRS-FULL, IFRS-SMEs, CO-OPs and GRAP requirements
* High-level changes include:
  + Replacement of the IFRS 2021 taxonomy elements with IFRS 2022 taxonomy elements (and corresponding structures) as published by the IASB on 24 March 2022 (applicable to Co-ops, GRAP and IFRS modules)
  + Addition of two new disclosures in scope of the CO-OP module of CIPC taxonomy:
    - [620.000] Statement of changes in members' shares and reserves
    - [850.700] Disclosures - Co-operatives, additional disclosures
  + Update of the existing disclosures in scope of CIPC taxonomy:
    - [000.300] Annual statistical information
    - [100.000] General information about financial statements
    - [210.000] Statement of financial position, current/non-current
    - [510.000] Statement of cash flows, direct method
    - [520.000] Statement of cash flows, indirect method
    - [610.000] Statement of changes in equity
    - [800.500] List of notes
    - [800.600] List of material accounting policy information
    - [800.700] Notes - Corporate information and statement of IFRS compliance
    - [800.800] Notes - Accounting policies, changes in accounting estimates and errors
    - [801.700] Notes - Financial instruments
    - [804.500] Notes - Insurance contracts (IFRS 17)
    - [850.410] Disclosures - Auditor's report
    - [850.420] Disclosures - Independent reviewer's report
    - [850.600] Disclosures - Corporate governance
  + Addition of new enumeration for co-operatives to be applied in the Annual Statistical Information disclosure:
    - [999.013] Enumerations - Type of membership provided for by the co-operative
  + Update of the existing enumerations in scope of CIPC taxonomy:
    - [999.004] Enumerations - Type of company
  + Introduction of Data Type Registry 1.1 and re-definition of all existing elements of *nonnum:textBlockItemType, nonnum:domainItemType, num:percentItemType* into *dtr-types:textBlockItemType, dtr-types:domainItemType* and *dtr-types:percentItemType*
  + Application of HTTPS addresses (instead of HTTP) for the taxonomy in hosting XBRL files and to be used in the entry points complementing the taxonomy
  + Inclusion of additional technical and reporting 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
  + Addition of 64 new elements to address CO-OP-specific reporting requirements as indicated in the Gap Analysis report.