



Companies and Intellectual  
Property Commission

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# CIPC XBRL Taxonomy 2022

Release notes

Last update: 2022-10-25

## Final v1.2 (2022-10-25)

- Updated version of the CO-OP module (for SMEs) of the CIPC XBRL taxonomy for 2022 following comments from the SSP members
- High-level changes include:
  - Inclusion of CO-OP-specific elements in the following SMEs presentation and calculation link structures:
    - [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

## 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 *xbml.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.