

CIPC XBRL Taxonomy 2023

Release notes

Last update: 2023-09-20

# Final DRAFT v0.1 (2023-08-01)

* Initial version of the CIPC XBRL taxonomy for 2023, including reporting modules for IFRS-FULL, IFRS-SMEs, CO-OPs and GRAP requirements
* High-level changes include:
  + Replacement of the IFRS 2022 taxonomy elements with IFRS 2023 taxonomy elements (and corresponding structures) as published by the IASB on 23 March 2023 (applicable to Co-ops, GRAP and IFRS modules)
  + Removal of one note in scope of the IFRS module of CIPC taxonomy:
    - [804.400] Notes – Insurance contracts
  + Removal of one note in scope of the GRAP module of CIPC taxonomy:
    - [801.800] Notes - Fair value measurement
  + Update of the existing disclosures in scope of CIPC taxonomy:
    - [210.000] Statement of financial position, current/non-current
    - [220.000] Statement of financial position, order of liquidity
    - [310.000] Statement of comprehensive income, profit or loss, by function of expense
    - [320.000] Statement of comprehensive income, profit or loss, by nature of expense
    - [510.000] Statement of cash flows, direct method
    - [610.000] Statement of changes in equity
    - [800.100] Subclassifications of assets, liabilities and equities
    - [800.200] Analysis of income and expense
    - [800.300] Statement of cash flows, additional disclosures
    - [800.400] Statement of changes in equity, additional disclosures
    - [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
    - [800.900] Notes - Interim financial reporting
    - [801.100] Notes - Hyperinflationary reporting
    - [801.400] Notes - First time adoption
    - [801.700] Notes - Financial instruments
    - [802.300] Notes - Separate financial statements
    - [803.700] Notes - Leases (IFRS 16)
    - [804.600] Notes - Earnings per share
    - [804.900] Notes - Analysis of other comprehensive income by item
    - [805.000] Notes - Share capital, reserves and other equity interest
    - [850.600] Disclosures - Corporate governance
  + Introduction of Data Type Registry 1.1 2022 variant 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*
  + Updated the **Transformation Registry** to the latest version available ([XII Transformation Registry 5, Recommendation 16 February 2022](https://www.xbrl.org/Specification/inlineXBRL-transformationRegistry/REC-2022-02-16/inlineXBRL-transformationRegistry-REC-2022-02-16.html))
  + Updated the **Extensible Enumerations** to the latest version available ([Extensible Enumerations 2.0, Recommendation 12 February 2020](https://www.xbrl.org/Specification/extensible-enumerations-2.0/REC-2020-02-12/extensible-enumerations-2.0-REC-2020-02-12.html))
  + Changed the severity of the mandatory tags from *Warning* to *Error*.
  + Updated the list of logical rules selectively applicable for the IFRS, CO-OP and GRAP modules.
  + Updated the list of Minimum Tagging Requirements selectively applicable for the IFRS, CO-OP and GRAP.
  + Updated the “[999.004] Enumerations - Type of company” including a new type of company: *Domestic public listed company*
  + The IFRS items *ifrs-full:DescriptionOfNatureOfFinancialStatements* and *ifrs-smes:DescriptionOfNatureOfFinancialStatements* have been replaced by the item *cipc-ca-enum:DescriptionOfNatureOfFinancialStatements*, which is an enumeration (“[999.014] Enumerations - Description of nature of financial statements”) including:
    - Audited annual financial statements
    - Audited consolidated annual financial statements