

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