



Companies and Intellectual
Property Commission

a member of **the dti** group

CIPC XBRL Taxonomy 2024

Framework architecture document

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Introduction

The purpose of this document is to present and explain the architecture of the framework of XBRL taxonomies created by the Companies and Intellectual Property Commission. This document is aimed at users of the CIPC XBRL taxonomy, in particular business users working with the

taxonomy in order to produce instance documents (by applying mappings to internal systems or assigning XBRL tags with values in any other manner) as well as developers of IT solutions facilitating reporting in the XBRL format or analysis of XBRL data.

XBRL South Africa Standard and Governance Framework

The XBRL SA jurisdiction issued, on the 5th of February 2014, a request for proposals to develop the overarching XBRL SA Standard, understood as set of architectural rules and principles governing adoption and development of XBRL taxonomies in South Africa. The XBRL SA jurisdiction conducted relevant analysis and recommended future architecture for South Africa taxonomies, together with governance and maintenance procedures and requirements for XBRL software platforms, applicable for centralised processing of XBRL data. The XBRL SA project was concluded, on the 1st of May 2015, with a release of XBRL SA Standard Architecture (with supporting documents) that outlines the relevant rules and principles of development of future XBRL SA taxonomies.

Variety of data scopes that were considered in the process of development the XBRL SA Standard made XBRL SA not to follow a single modelling approach or taxonomy architecture. Identified data components corresponded to particular regulations and reporting standards that are already reflected by existing taxonomies (recognized globally by supervisory institutions throughout the world) and ready to be reused for the specific purposes of South African regulators. Therefore, the decision was to combine two international approaches: Interoperable Taxonomy Architecture (recognized as MD – Moderately Dimensional) and European Taxonomy Architecture (recognized as HD – Highly Dimensional).

The XBRL SA highlighted that ITA is to be used as a prevailing architecture for the collection of data and syntactical expression of business requirements from underlying data models described using Data Point Methodology as part of harmonised definitions across feasible domains of information. The XBRL SA standard also incorporates the use of ETA technical approach for the specific parts of XBRL SA taxonomy.

In order to combine the MD and HD models into a single taxonomy set, a specific folder structure was created to represent the physical modularization allowing the organisations to maintain the individual extended reporting scope while reusing common definitions. The structure defines two main layers for the taxonomy sets, including:

- Definition layer used for all common-core and common-industry definitions for various domains;
- Reports layer for all domain-specific or organization specific definitions and for all presentation and form-view rendering components.

Each set of files defined under the above layers should follow specific sub-folder structure depending on the approach taken. In case of data scopes identified as Moderately Dimensional it should follow the structure of IFRS Taxonomy (ITA), or for Highly Dimensional – DPM structure, recognized as European Taxonomy Architecture.

Below diagram presents the high-level physical modularization of the XBRL SA Taxonomy Set:

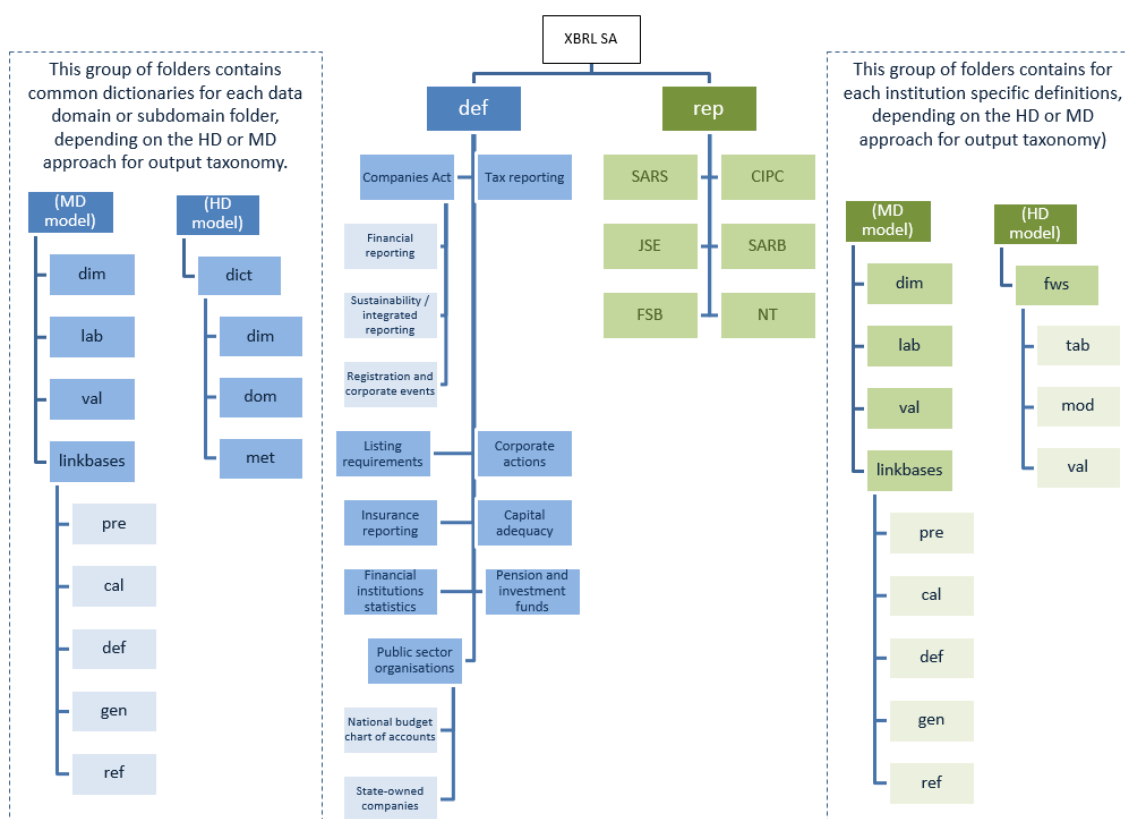


Figure 1: High-level physical modularization of the XBRL SA Taxonomy Set

For detailed information on technical requirements for the XBRL SA Taxonomy Architecture, please refer to the XBRL South Africa Standard and Governance Framework and supporting documents.

CIPC relation to XBRL SA Standard

The Companies and Intellectual Property Commission was involved in the process of preparation of the XBRL South Africa Standard and was recognized as one of the major stakeholders to be taken in consideration while development of XBRL SA Taxonomy Architecture. From May 14th till 16th 2014 the XBRL SA Jurisdiction held a number of roundtable meetings with group of relevant regulatory and supervisory bodies in South Africa at the Financial Services Board in Pretoria. A set of data components was assigned to the CIPC as part of their reporting requirements, including Companies Act and Financial Reporting according to the International Financial Reporting Standards. Following international best practices and XBRL SA discoveries, the above-mentioned components were agreed to be using the ITA modelling and taxonomy architecture.

CIPC XBRL Taxonomy Architecture

This section presents and explains the details of the technical architecture of the CIPC XBRL Taxonomy 2024. In particular, it explains the scope (coverage of information requirements), modularization in files, manner of defining concepts and relations and other important design aspects.

Scope of the framework

The CIPC XBRL taxonomy framework reflects information requirements for annual return and annual financial statements filings submitted by the domestic companies in South Africa, based on various regulations, standards and guidelines, as listed in the further sections of this document.

Data model

Prior to the development of an XBRL taxonomy, the underlying information requirements should be analysed in order to identify reportable concepts and relations between them. This is normally prepared in a form of a data model.

Data model for the CIPC taxonomy 2024 was created as a result of analysis of the following materials:

- Companies Act, No. 71 of 2008, specifically sections 29, 30, 33, 56 and 80;
- IFRS accounting taxonomy 2024 as published by the IASB on 27 March 2024;
- IFRS sustainability taxonomy 2024 as published ISSB on 26 April 2024;
- CIPC forms CoR 30.1, CoR 30.2;
- Broad-Based Black Economic Empowerment Act;
- CIPC B-BBEE Sworn Affidavit templates;
- KING IV Report on Corporate Governance;
- FRSC's Financial Reporting Pronouncements [FRPs];
- Generally Recognized Accounting Practice [GRAP];
- Co-operatives Act;
- Public Finance Management Act; and
- Municipal Finance Management Act.

All the above-mentioned information requirements are represented, to the extent needed, in Microsoft Excel format. Due to slight differences between the CO-OP, GRAP and IFRS requirements, as well as some level of reusability of elements, the 2024 data model was split into three separate workbooks, designed in a fashion that allows specifying the general characteristics of each concept, in particular the English labels, the period and data types, the purpose of each item and its placement in relation to other concepts. Moreover, each of the data models is now complemented with the sustainability disclosure requirements as set out by S1 and S2 standards from the ISSB.

The structure of each draft data model was divided into three main sections:

- *CIPC-specific concepts* tab containing all elements that are defined in the taxonomy and that are specific to the CIPC requirements [shared between CO-OP, GRAP and IFRS models];
- *Enum* tab that contains structures for all drop down lists applicable to the CIPC XBRL Taxonomy element [shared between CO-OP, GRAP and IFRS models]; and
- A set of other tabs that contain all hierarchies and structures used in order to arrange the information scope to be part of the CIPC taxonomy [separate structures for CO-OP, GRAP and IFRS models].

Location and modularization in folder and files

Location

The official root location for the files in the framework will be <https://xbrl.cipc.co.za/taxonomy/>. This domain is under control of the authority publishing the taxonomy which is the Companies and

Intellectual Property Commission.

Components of the framework will be placed in folders under the root URL followed by the date of publication according to the pattern: *{root URL}/{date of publication in format YYYY-MM-DD}/{abbreviated name of a component of the framework}/{file name}*.

Physical modularisation of the CIPC XBRL Taxonomy

The CIPC XBRL Standard consists of sets of taxonomy files divided into:

- Definition layer (*def*) reflecting representations (structures and definitions) of the regulations of certain acts or additional reporting requirements;
- Reports layer (*rep*) reflecting representations of submission reports that are specific to CIPC.

Concerning different taxonomy architectures recognized by the XBRL SA Standard, CIPC XBRL Taxonomy is following the moderately dimensional model (MD model) reflecting Interoperable Taxonomy Architecture (ITA) and IFRS Taxonomy Architecture.

Following diagram presents the high-level physical modularization of the CIPC XBRL Taxonomy based on the folder structure of the XBRL SA Taxonomy Set.

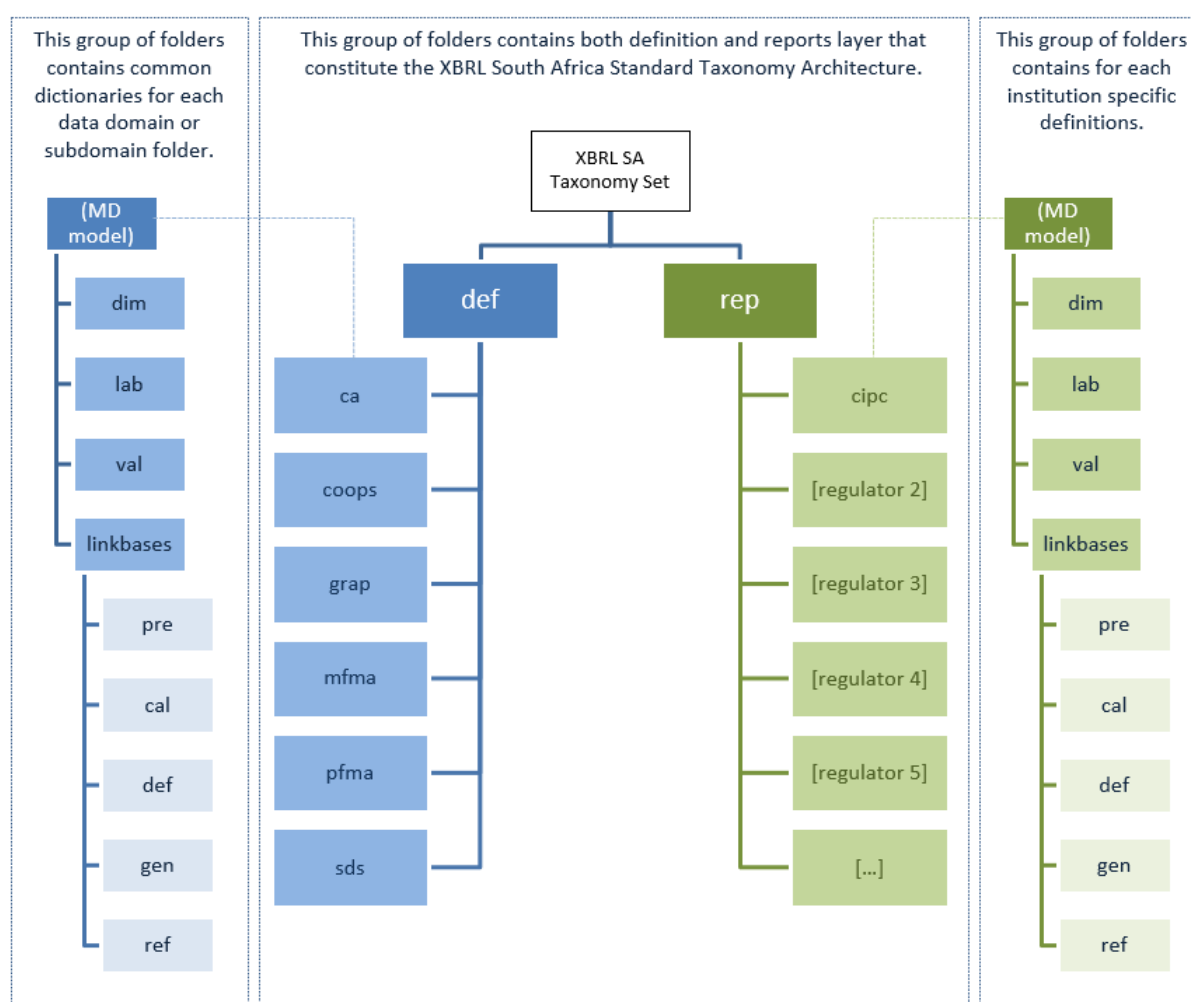


Figure 2: High-level physical modularization of the CIPC XBRL Taxonomy

Definition layer

All existing legal acts and other reporting requirements that are part of the CIPC XBRL Taxonomy scope, are defined within *def* folder as common dictionaries reusable by different regulators. Each subfolder reflects the contents of particular regulation using the following structure:

- *root* folder containing core XBRL schema with definition of business concepts and their

properties:

- *dimensions* folder with the definition of dimensional constructs;
- *labels* folder with the definition of human readable labels in English;
- *formulas* folder with the definition of business rules (if defined) expressed using Formula 1.0 syntax;
- *linkbases* with the definition of relations between concepts defined in core schema (presentation, calculation and definition);
- *references* with the definition of references to the regulations and legal acts; and
- *enumerations* with the definition of drop-down elements and their structures (as described later in this document); and
- *fdn* with the definition of all custom-defined technical constructs that are not covered explicitly by the official XBRL specifications¹.

At the moment not all of the above-mentioned folders is used in the published version of the CIPC XBRL Taxonomy. Purpose of those is to facilitate the harmonised metadata repository in the future.

Reports layer

Reports layer is dedicated to the CIPC specific definitions of XBRL constructs (currently none are defined) and relations that are not part of common dictionary, and should reflect CIPC submission forms, with content following below structure:

- *root* folder containing core XBRL schema with definition of business concepts and their properties that are specific to CIPC, as well as entry points to allow the user of the taxonomy to view selected reporting scope:
 - *dimensions* folder with the definition and hierarchies of dimensional constructs;
 - *labels* folder with the definition of human readable labels in English specifically created by the CIPC;
 - *formula* folder with the definition of business rules (if defined) expressed using Formula 1.0 syntax;
 - *linkbases* with the definition of relations between concepts defined in core schema (presentation, calculation, definition, generic and reference);
 - *references* with the definition of references to the regulations and legal acts; and
 - *enumerations* with the definition of drop-down elements and their structures (as described later in this document);

All entry point schemas that shall be used for reporting purposes are defined in in the root folder within the reports layer. The current version of the taxonomy allows selection of 15 reporting entry point schema files, depending on the information scope to be reported. For each general entry point (i.e. specific to a certain module of the CIPC taxonomy) there is a variant of such entry point incorporating sustainability parts as per S1/S2 standards from ISSB.

Definition of concepts, dimensional constructs and other

Concepts, dimensional constructs and other artefacts are defined in XBRL schema files. In particular, XBRL schema files contain definitions of:

- reportable concepts (items),
- non-reportable concepts (abstracts) used to support browsing of the taxonomy tree structures (relations),
- dimensional constructs (hypercube items, dimension items and domain members) that reflect breakdowns or special characteristics applicable for reportable concepts,
- enumeration drop down list elements,
- roleTypes used on definition extended links that combine relationships of a specific nature

¹ As available on <http://specifications.xbrl.org/>

or application (e.g. Statement of Financial Position, Note on related parties, etc.).

Namespaces

Namespaces are used to differentiate between concepts defined by different regulations or applicable for different purposes. They are used in order to avoid name clashes and indicate the origin of each defined concept or construct.

Namespaces in CIPC Taxonomy are constructed with base part <https://xbrl.cipc.co.za/taxonomy/> followed by an identification of a component of a framework (e.g. 'ca' for Companies Act).

Concepts and constructs

As described above, the CIPC XBRL Taxonomy contains definitions of reportable concepts (items), non-reportable concepts (abstracts) and dimensional constructs (hypercubes, dimensions and domain members).

All concepts are defined in item substitution group or derived from it (*hypercubeItem* for hypercubes and *dimensionItem* for dimensions). All concepts are nillable (*@nillable="true"*) hence, they can be reported as nilled (*@xsi:nil="true"*). Although semantically unimportant, values of *@id* attribute (used for the purpose of creating links in XLink) are constructed basing on the pattern: *{recommended prefix}_{element name}*².

Naming convention for CIPC XBRL Taxonomy concepts is in general following IFRS rules and principles defined in *Appendix A: Style Guide*³.

Reportable concepts

Definition of reportable (non-abstract, i.e. *@abstract="false"*) concept must at minimum consist of:

- unique local (within a namespace) name,
- indication of a period type,
- identification of a data type.

Names of reportable concepts are corresponding to the L3C (Label CamelCase Concatenation) representation of meaningful standard labels in English.

Value of *@periodType* attribute is either instant for these concepts that are reported at a point of time (as of specified date) or duration for concepts representing flows and changes (between specified dates or infinite). In cases where the period type is not obvious, the period type attribute is set to duration⁴. This information must be taken into consideration in instance document when constructing contexts for facts based on reportable concepts. For textual concepts (i.e. concepts whose data type is *stringItemType*) start and end dates should reflect the boundary dates for which a report is created, for example, if the financial statement covers the third quarter of 2010 then the dates are 2010-07-01 and 2010-09-30 respectively. Similarly reasoning applies for concepts that represent dates. For instance in an annual report commencing June 2009 the context start and end dates for date concepts such as "*Reporting period end date*", "*Reporting period start date*" and "*Date of approval of report*" would be 2009-07-01 and 2010-06-30 respectively.

Data types

Data type defines constraints on possible to report values. It is assumed that CIPC XBRL

² As defined in <http://www.xbrl.org/technical/guidance/FRTA-RECOMMENDATION-2005-04-25+corrected-errata-2006-03-20.htm> (FRTA) rule 2.1.5. This pattern applies to items, abstracts, dimensional constructs, *roleTypes*, data types and enumerations for custom data types.

³ See: https://cdn.ifrs.org/-/media/feature/standards/taxonomy/general-resources/ifrs-taxonomy-architecture/ifrs_taxonomy_architecture_2020.pdf

⁴ This is for the reasons that it is always possible to indicate a moment in time using two identical dates (more precisely data and time) while it is not possible to describe a period of time using just a single date. The same approach was taken by the IFRS taxonomy.

Taxonomy may apply any of the standard XBRL data types⁵ as well as additional types as stemming from the Data Type Registry 1.1 or other specifications, as applied in the CIPC taxonomy. Currently, the CIPC XBRL taxonomy make use of the following data types for reportable concepts:

- stringItemType (base XBRL type),
- booleanItemType (base XBRL type),
- dateTimeItemType (base XBRL type)
- dateTimeltemType (base XBRL type)
- monetaryItemType (base XBRL type),
- decimalItemType (base XBRL type),
- integerItemType (base XBRL type),
- durationItemType (base XBRL type),
- gYearItemType (base XBRL type),
- nonNegativeIntegerItemType (base XBRL type),
- pureItemType (base XBRL type),
- sharesItemType (base XBRL type),
- arealtemType (as per DTR 1.1)⁶,
- domainItemType (as per DTR 1.1),
- energyItemType (as per DTR 1.1),
- flowItemType (as per DTR 1.1),
- ghgEmissionsItemType (as per DTR 1.1),
- lengthItemType (as per DTR 1.1),
- massItemType (as per DTR 1.1),
- memoryItemType (as per DTR 1.1),
- percentItemType (as per DTR 1.1),
- perShareItemType (as per DTR 1.1),
- powerItemType (as per DTR 1.1),
- textBlockItemType (as per DTR 1.1),
- volumeltemType (as per DTR 1.1),
- enumerationItemType (Extensible Enumerations 2.0. Specification type)⁷,
- enumerationSetltemType (Extensible Enumerations 2.0. Specification type),
- customerCodeItemType (custom item type; restriction of a stringItemType),
- identityNumberItemType (custom item type; restriction of a integerItemType),
- registrationNumberItemType (custom item type; restriction of a stringItemType).

All custom data types are defined in the definition layer under `fdn` subfolder's schema `cipc_ca_fdn_2024-09-30.xsd`. Fragment of a custom data type `isoCountryCodeItemType` declaration is presented on the code example below:

```
<xsd:complexType name="isoCountryCodeItemType">
  <xsd:simpleContent>
    <xsd:restriction base="xbrli:stringItemType">
      <xsd:pattern value="[A-Z]{3}"/>
      <xsd:attributeGroup ref="xbrli:nonNumericItemAttrs"/>
    </xsd:restriction>
  </xsd:simpleContent>
</xsd:complexType>
```

Code example 1: Declaration of the custom data in the CIPC XBRL Taxonomy

All elements that are used as to be serving as dropdown lists are defined in accordance with the Extensible Enumerations 2.0 within the definition layer under the folder enumerations. Those

⁵ As defined in <http://www.xbrl.org/2003/xbrl-instance-2003-12-31.xsd>

⁶ As defined in <https://www.xbrl.org/dtr/type/2022-03-31/types.xsd>

⁷ As defined in <https://www.xbrl.org/2020/extensible-enumerations-2.0.xsd>

elements are using data type *enum2:enumerationItemType* and are described in the *cipc_ca-enum_2024-09-30.xsd* schema with additional attributes:

- *enum:linkrole* pointing to the Extended Link Role with the hierarchy defined for the enumeration options,
- *enum:domain* pointing to the parent domain member storing the available enumeration options,
- *enum:headUsable* describing the usability of the parent domain member.

Elements treated as enumeration options are defined as domain members and structured within the Definition linkbase (as described later in this document).

Abstract constructs

All non-reportable concepts have *@abstract="true"*.

Names of abstract constructs are corresponding to the L3C (Label CamelCase Concatenation) representation of meaningful standard labels in English followed by the word Abstract (e.g. *@name="IntangibleAssetsAbstract"*) in order not to occupy meaningful names that may be otherwise assigned to reportable concepts and differentiate from other constructs.

Although it is semantically unimportant, all abstracts should have *@periodType="duration"* and *@dataType="stringItemType"*.

Dimensional constructs

Definition of dimensional constructs are following the rules of the XBRL Dimensions 1.0 specification and the recent recommendations and deliverables of the XBRL International Working Group on Interoperable Taxonomy Architecture.

According to the above, all dimensional constructs are defined as abstracts (*@abstract="true"*). Moreover, hypercubes should be defined in *hypercubeItem* and dimensions in *dimensionItem* substitutions groups⁸, data type of domain members are *domainItemType*⁹, and, although semantically unimportant, all dimensional constructs have *@periodType="duration"* and hypercubes and dimensions have *@dataType="stringItemType"*.

Names of dimensional constructs are corresponding to the L3C (Label CamelCase Concatenation) representation of meaningful standard labels in English followed by one of the following words:

- Table for hypercube items (e.g. *@name="DisclosureOfClassesOfShareCapitalTable"*),
- Axis for dimension items (e.g. *@name="MaturityAxis"*),
- Member for domain member (e.g. *@name="PlantAndMachineryMember"*) (except of enumeration lists),

in order not to occupy meaningful names that may be otherwise assigned to reportable concepts and differentiate from other constructs.

As a result of application of certain modelling techniques which rationales are described later in this document, the CIPC XBRL taxonomy defines a number of typed dimensions and hence also typed domains. Definition of a typed domain must consist of a *@name*, *@dataType* and *@id* (semantically unimportant but required in order to reference from a declaration of a typed dimensions). Names of typed domains reflect the camel-case description of their content followed by the component identifier (e.g. *identityNumber*). *@dataType* of typed domains is integer (XML Schema data type).

Roles used on extended links

XBRL schema files contain declarations of *roleTypes* used on extended links. They should

⁸ As defined in <http://www.xbrl.org/2005/xbrldt-2005.xsd>

⁹ As defined in <http://www.xbrl.org/dtr/type/nonNumeric-2009-12-16.xsd>

distinguish and name the sets of relations defined in linkbase files.

Declaration of a *roleType* should consist of a *@roleURI* attribute (which is a unique identification of a role in a form a Unified Resource Identifier¹⁰ that allows to create networks of relations spread across many files), an *@id* attribute (used for linking purposes with no semantic meaning) and subelements: *definition* (containing human readable description in a single language) and *usedOn* specifying the kinds of extended links (or resources) where the declared *roleType* can be applied.

In general, *roleTypes* are created for two purposes:

- due to business reasons - in order to support browsing of a taxonomy by separating information sets (concepts and relations between them) that represent certain parts of reporting requirements (e.g. all concepts from Balances sheet account form and relations between them),
- due to technical reasons, as a consequence of rules defined in specifications (e.g. disallowing undirected cycles for certain types of relations, algorithms for inheritance of dimensional information ancestors, etc.)

Due to the reasons defined above all *roleTypes* defined in the CIPC XBRL Taxonomy contain a number component. It should consist of a main three-digit identifier of an information set from business perspective, followed by a three-digit identifier of a subset of relations for a given information set (e.g. 801701). This number component should be included on each *roleType* as part of a value of *@roleURI*, *definition* element, where main identifier precedes the subset identifier, and generic labels on *roleTypes* (if applied in the future). This component serves also the ordering purposes in the absence of an order identifier on extended links. Its use and construction are explained later in this section.

In terms of structuring of relationships in the definition linkbase, the CIPC XBRL Taxonomy should distinguish between the following five types of *roleTypes*, which are used to define:

- general information sets containing items linked to commonly applied dimensional information (e.g. distinction between solo and consolidated data),
- enumeration domains containing items structured in form of drop-down lists,
- dimensional qualification of line items not linked to any hypercubes in the other hierarchies present in the taxonomy; and
- default members for all dimensions defined in the CIPC XBRL taxonomy (or referred from external taxonomies).

Description of a type of information set (regarding which group it applies to) should be expressed by the pattern applied for the number component and construction of a value of *@roleURI* attribute, *definition* element and generic labels for *roleTypes*.

For the general Companies Act requirements, the number component starts with three zeros followed by subset number ordering the type of particular CIPC form (e.g. [000.200] Financial Accountability Supplement).

All climate-related disclosures stemming from S1/S2 standards from ISSB are identified by [200.XXX] number component.

All primary financial statements are having ordering component reflecting its IFRS representation, adjusted to the general pattern of six-digits number, to allow its future use, if necessary, for any subset of related information to be incorporated into the CIPC XBRL Taxonomy. All notes and disclosures are starting with a reserved three digit identifier with value [8XX] followed by a numbering component for the subset information. The exception to the above, are ordering components between [810.XXX] to [820.XXX], which are reserved for industry metrics for sustainability disclosures, as defined in IFRS sustainability taxonomy.

Three digit identifier with values 9{XX} should be reserved for general domains of dimensions,

¹⁰ http://en.wikipedia.org/wiki/Uniform_Resource_Identifier

except of [999] which is reserved for storing Extensible Enumeration 2.0 structures within the Definition Linkbase. Another exception is *roleType* identified by [999999] component, which serves the purpose of linking all line items that are not dimensionally qualified to at least one hypercube with a prescribed dimension (axis depends on the taxonomy module)

As explained above, value of definition sub elements should consist of a number component (in square brackets) followed by the human description (in English) of the content of the extended link for the purpose of which the *roleType* is defined (e.g. [000.100] *Annual returns*). If a *roleType* is used to express explanatory information, it contains components 'Notes -' (deriving from IFRS taxonomy) or 'Disclosures -' (for Companies Act requirements) at the beginning of definition description (e.g. [800.900] *Disclosures – Directors' functions and remunerations*).

Construction of @*roleURIs* should begin with the following base URI: <https://xbrl.cipc.co.za/taxonomy/role/{component of the framework}> followed by the number component (applicable for all applicable statements, explanatory notes and disclosures and dimensional structures); or <https://xbrl.cipc.co.za/taxonomy/{component of the framework}/role> followed by the number component and followed by component distinguishing type of information stored and the camel-case description in English (applicable only for enumerations) of the content of the extended link for the purpose of which the *roleType* is defined.

roleTypes defined by in the CIPC XBRL Taxonomy can be used on *presentationLink*, *definitionLink* and *calculationLink*, however in the future they can also indicate other type of linkbases to be used on, depending on the requirements.

Example of a *roleType* declaration defined in `rol_cipc_ca-enum_2024-09-30.xsd` is presented below on the code example:

```
<link:roleType id="role_ca_role_000200" roleURI="http://xbrl.cipc.co.za/taxonomy/role/ca_role_000200">
  <link:definition>[000.200] Financial accountability supplement</link:definition>
  <link:usedOn>link:calculationLink</link:usedOn>
  <link:usedOn>link:definitionLink</link:usedOn>
  <link:usedOn>link:presentationLink</link:usedOn>
</link:roleType>
```

Code example 2: Example of a roleType declaration in the CIPC XBRL Taxonomy

Sets of relations

The CIPC XBRL Taxonomy contains relations in the presentation, definition, calculation and generic linkbases. Relations in the presentation linkbase should be constructed as defined in the XBRL 2.1 Specification, while the relations in calculation linkbase should be constructed in line with the Calculations 1.1 specification¹¹. Definition linkbase relations should be constructed using arcs with *arcroles* defined in XBRL Dimensions 1.0.

Relations should provide semantic information on:

- placement of concepts (items with dimensional information) in particular information sets (such as Auditor's report, Statement of financial position, current/non-current, etc.),
- application of dimensional information for items,
- hierarchical structures between items and members of dimensions.

Moreover, for the Primary Financial Statements under IFRS-FULL, IFRS-SMEs, CO-OPs and GRAP modules, each presentation and definition linkbase hierarchy is structured differently from its original IFRS taxonomy representation. In particular, each tree starts with an explanatory text block element (with data type *textBlockItemType*) followed by an abstract item under which the contents of particular statement are stored. This is to allow reporting entities (e.g. banks or insurance companies) who may not be in a position to report on actual data elements in the PFSS due to industry-specific positions that are not covered by the CIPC taxonomy, to tag whole statements in a single block of text.

¹¹ See: <https://www.xbrl.org/Specification/calculation-1.1/REC-2023-02-22+corrected-errata-2024-02-14/calculation-1.1-REC-2023-02-22+corrected-errata-2024-02-14.html>

Examples of the above approach are presented on the screen below:

```
<link:presentationLink xlink:role="http://xbrl.cipc.co.za/taxonomy/role/ifrs_full_role_210000"
xlink:type="extended">
  <link:loc xlink:href="../../../def/ca/cipc_ca-cor_2023-09-30.xsd#cipc-ca
StatementOfFinancialPositionExplanatory" xlink:label="StatementOfFinancialPositionExplanatory"
xlink:type="locator" />
  <link:loc xlink:href="https://xbrl.ifrs.org/taxonomy/2023-03-23/full_ifrs/full_ifrs-cor_2023-03-23.xsd#
ifrs-full_StatementOfFinancialPositionAbstract" xlink:label="loc_2" xlink:type="locator" />
  <link:presentationArc xlink:type="arc" xlink:arcrole=
"http://www.xbrl.org/2003/arcrole/parent-child" order="10.0"
xlink:from="StatementOfFinancialPositionExplanatory"
xlink:to="StatementOfFinancialPositionAbstract" />
```

Code example 3: Application of explanatory text block item as a main placeholder for the presentation tree structure

```
<link:definitionLink xlink:role="http://xbrl.cipc.co.za/taxonomy/role/ifrs_full_role_210000"
xlink:type="extended">
  <link:loc xlink:href="../../../def/ca/cipc_ca-cor_2023-09-30.xsd#cipc-ca
StatementOfFinancialPositionExplanatory" xlink:label="StatementOfFinancialPositionExplanatory"
xlink:type="locator" />
  <link:loc xlink:href="https://xbrl.ifrs.org/taxonomy/2023-03-23/full_ifrs/full_ifrs-cor_2023-03-23.xsd#
ifrs-full_StatementOfFinancialPositionAbstract" xlink:label="loc_2" xlink:type="locator" />
  <link:definitionArc xlink:type="arc" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
order="10.0"
xlink:from="StatementOfFinancialPositionExplanatory"
xlink:to="StatementOfFinancialPositionAbstract" />
```

Code example 4: Application of explanatory text block item as a main placeholder for the definition tree structure

Please note that the reporting entities are only required to use the explanatory text block for the PFS reporting only in cases as described in the Filers Guidelines: Business Aspects¹².

Labels

The CIPC XBRL Taxonomy contains English labels for each concept. Additionally, it should contain also generic labels for other constructs such as *roleTypes*, however at current there is no such requirement. Apart from CIPC-specific labels introduced for the elements defined in the taxonomy, all IFRS XBRL Taxonomy labels are also stored in the Label Linkbase.

Apart from the standard labels (which role is <http://www.xbrl.org/2003/role/label>) the CIPC XBRL Taxonomy includes also other labels for certain concepts, including:

- period start (label role <http://www.xbrl.org/2003/role/periodStartLabel>),
- period end (label role <http://www.xbrl.org/2003/role/periodEndLabel>¹³),
- net label (label role <http://www.xbrl.org/2009/role/netLabel>)
- negated label (label role <http://www.xbrl.org/2009/role/negatedLabel>)
- negated terse label (label role <http://www.xbrl.org/2009/role/negatedTerseLabel>)
- terse label (label role <http://www.xbrl.org/2003/role/terseLabel>)
- documentation label (label role <http://www.xbrl.org/2003/role/documentation>)
- total label (label role <http://www.xbrl.org/2003/role/totalLabel>)

in order to cover requirements set by the IFRS XBRL Taxonomy. These label roles are referenced from arcs in the presentation linkbase using a standard *@preferredLabel* attribute (as defined in the XBRL 2.1 Specification¹⁴).

¹² See

http://www.cipc.co.za/files/8615/1178/8671/07082017_Guidelines_for_Filing_AFSs_in_XBRL_by_Client_Companies_v1-2_Business_Aspects_HV.pdf

¹³ http://www.xbrl.org/Specification/XBRL-RECOMMENDATION-2003-12-31+Corrected-Errata-2008-07-02.htm#_5.2.2.2

¹⁴ http://www.xbrl.org/Specification/XBRL-RECOMMENDATION-2003-12-31+Corrected-Errata-2008-07-02.htm#_5.2.4.2

```
<link:presentationArc xlink:type="arc" xlink:arcrole="http://www.xbrl.org/2003/arcrole/parent-child" xlink:from="NoncurrentAssetsAbstract" xlink:to="NoncurrentAssets" xlink:title="presentation: NoncurrentAssetsAbstract to NoncurrentAssets" order="15.0" preferredLabel="http://www.xbrl.org/2003/role/totalLabel"/>
```

Code example 5: @preferredLabel attribute code example

Although possible, the CIPC XBRL Taxonomy is not using the Generic preferred labels at the current taxonomy version.

References

In order to facilitate understanding of meaning and content of concepts defined, the CIPC XBRL Taxonomy is providing (where possible) references to legal regulations. These references should be constructed using parts defined by the XBRL International (Appendix B of the Financial Reporting Taxonomy Architecture with errata corrections to 2006-03-2015). The parts used by the CIPC XBRL Taxonomy describing only Companies Act specific elements are presented below:

Part	Description
Name	Name refers to the specific publication. For example, "Statement of Financial Standards", "Statement of Position" or "IFRS". It does not include the number.
Section	Section is used to capture information typically captured in sections of legislation or reference documents.

Table 1: List of reference parts used in CIPC XBRL Taxonomy

All CIPC-specific references are defined in <http://www.xbrl.org/2003/role/reference> standard role. XBRL standard provides a number of roles that can be used in order to more precisely indicate the type of reference expressed by parts (e.g. related to measurement, definition, etc.)¹⁶.

CIPC XBRL Taxonomy is also storing IFRS XBRL Taxonomy references to all relevant concepts that are arranged within the CIPC structures. Sample of reference defined in the CIPC XBRL Taxonomy is presented below on the code example:

```
<link:reference xlink:type="resource" xlink:label="reference_PeriodCoveredByFinancialStatements_2" xlink:role="http://www.xbrl.org/2003/role/reference" xlink:title="reference_PeriodCoveredByFinancialStatements" id="reference_PeriodCoveredByFinancialStatements_2">
  <ref:Name>Companies Act, No. 71 of 2008</ref:Name>
  <ref:Section>29</ref:Section>
</link:reference>
```

Code example 6: Sample reference linkbase

Application of dimensions

The CIPC XBRL Taxonomy makes use of XBRL dimensions¹⁷ in order to reflect the reporting requirements set by the Companies Act, No. 71 of 2008.

The designated container for dimensional information in instance documents should be *scenario* element as indicated on definition arcs with <http://xbrl.org/int/dim/arcrole/all> arcrole. The

¹⁵ http://www.xbrl.org/technical/guidance/FRTA-RECOMMENDATION-2005-04-25+corrected-errata-2006-03-20.htm#_Toc131223668

¹⁶ http://www.xbrl.org/Specification/XBRL-RECOMMENDATION-2003-12-31+Corrected-Errata-2008-07-02.htm#_5.2.3.2

¹⁷ <http://www.xbrl.org/Specification/XDT-REC-2006-09-18+Corrected-Errata-2009-09-07.htm>

taxonomy should not contain any arc with <http://xbrl.org/int/dim/arcrole/notAll>, however this may be subject of change, depending on the future requirements. Every hypercube should be closed (`@closed="true"`).

Please note that not all of the dimensional items available in the CIPC taxonomy are intended for reporting. Due to application of the IFRS taxonomy, all items defined in that taxonomy were imported by the CIPC schema, including dimensional constructs that may not necessarily be of any use as of current. Therefore, only those dimensions that are linked in the CIPC structures (within FAS, IFRS-FULL, IFRS-SMEs, CO-OPs and GRAP modules) should be used in the reporting to the CIPC via available entry points, as listed in the earlier section of this document.

Default members of dimensions

The taxonomy is defining a default member for each explicit dimension. This is important information due to the fact that default members must not be declared in instance documents¹⁸. In order to facilitate discovery of default members they should all be defined in extended links with `@roleURI https://xbrl.cipc.co.za/ taxonomy/role/{component of the framework}` followed by the number component.

Solo/consolidated

The CIPC XBRL Taxonomy under IFRS modules is applicable for consolidated reports (which include figures and other information for both, a group and a parent) and solo reports containing data of a single entity. This distinction is modelled using XBRL *dimension Consolidated and separate financial statements [axis]* that is defined in base IFRS component of the framework. There are no distinct files, extended link roles, whatsoever indicating which information is reportable only on solo and which on consolidated basis. It is the responsibility of reporting entities to provide valid information in this regard in instance documents. A single XBRL instance document can contain solo as well as consolidated data. Moreover, all reportable elements present in the CIPC taxonomy under IFRS modules were dimensionally qualified to be used in the solo/consolidated context as defined in the *[999.999] Dimensional qualification for line items* extended link.

Components of budget and actual amounts

Similarly as in case of solo/consolidated dimension applied for the IFRS modules, the CIPC envisaged the application of a dimension that can be useful for the purposes of reporting different amounts compared with the planned budgets as per the common reporting practice for GRAP entities. To facilitate the process of reporting such amounts in the GRAP module of the CIPC taxonomy, all reportable elements were dimensionally qualified to be used in this context as defined in the *[999.999] Dimensional qualification for line items* extended link.

Typed dimensions

Typed dimensions are used for allowing disclosing certain information of a predefined type that needs to be further characterized in order to identify its exact meaning.

In particular, they should be used to identify:

- Directors or prescribed officers, and
- Designated personnel responsible for financial accountability,

Typed domains of all typed dimension are always simple constructs which data type is integer. In an instance document typed domain must be instantiated as a unique "key" value linking facts that have something in common.

¹⁸ http://www.xbrl.org/Specification/XDT-REC-2006-09-18+Corrected-Errata-2009-09-07.htm#_Toc243301768

```

<xsd:element name="PersonnelIdentificationAxis" id="cipc-ca_PersonnelIdentificationAxis" type=
"xbri:stringItemType" xbrldt:typedDomainRef=
"#cipc-ca_identificationOfPersonResponsibleForFinancialAccountabilityOfCompany" substitutionGroup=
"xbri:dimensionItem" abstract="true" nillable="true" xbrli:periodType="duration"/>
<xsd:element name="identificationOfPersonResponsibleForFinancialAccountabilityOfCompany" id=
"cipc-ca_identificationOfPersonResponsibleForFinancialAccountabilityOfCompany" type="xsd:integer"/>

```

Code example 7: Definition of type dimension and key identifier

Validation rules

Simple validation checks like subtraction or summation are located within the calculation linkbase and deriving from the structures originally modelled by the IFRS XBRL Taxonomy.

Due to limitation of XBRL 2.1 specification more sophisticated rules are covered by Formula 1.0¹⁹, including supportive modular specifications. Currently CIPC XBRL Taxonomy incorporates set of Value Assertions checking the compliance of the reporting entities with the Minimum Tagging Requirements, as well as a number of logical rules. Additionally, a single Existence Assertion is applied evaluating occurrence of *Date of end of reporting period* element. Sample formulas defined in the CIPC taxonomy are presented on the code examples 8 and 9.

```

<ea:existenceAssertion xlink:type="resource" xlink:label="existenceAssertion" id="ea_01" test=
". &gt; 0" aspectModel="dimensional" implicitFiltering="true"/>
<link:loc xlink:type="locator" xlink:href="http://www.xbrl.org/2016/severities.xml#ERROR"
xlink:label="error"/>
<gen:arc xlink:type="arc" xlink:arcrole=
"http://xbrl.org/arcrole/2016/assertion-unsatisfied-severity" xlink:from="existenceAssertion"
xlink:to="error"/>
<variable:factVariable xlink:type="resource" xlink:label="factVariable" id="fv_032"
bindAsSequence="false"/>
<variable:variableArc xlink:type="arc" xlink:arcrole="http://xbrl.org/arcrole/2008/variable-set"
xlink:from="existenceAssertion" xlink:to="factVariable" order="2.0" name="v1"/>
<cf:conceptName xlink:type="resource" xlink:label="conceptName" id="cn_032">
  <cf:concept>
    <cf:qname>ifrs-full:DateOfEndOfReportingPeriod2013</cf:qname>
  </cf:concept>
</cf:conceptName>
<variable:variableFilterArc xlink:type="arc" xlink:arcrole=
"http://xbrl.org/arcrole/2008/variable-filter" xlink:from="factVariable" xlink:to="conceptName"
cover="true" complement="false"/>

```

Code example 8: Sample existence assertion defined in the CIPC XBRL Taxonomy

¹⁹ <http://specifications.xbrl.org/work-product-index-formula-formula-1.0.html>


```

<va:valueAssertion xlink:type="resource" xlink:label="valueAssertion_13" id="va_14" test="if
($v1 = true()) then (not(empty($v2))) else (empty($v2))" aspectModel="dimensional"
implicitFiltering="true"/>
<gen:arc xlink:type="arc" xlink:arcrole=
"http://xbrl.org/arcrole/2016/assertion-unsatisfied-severity" xlink:from="valueAssertion_13"
xlink:to="error"/>
<variable:factVariable xlink:type="resource" xlink:label="factVariable_34" id="fv_092"
bindAsSequence="false" fallbackValue="false"/>
<variable:variableArc xlink:type="arc" xlink:arcrole="http://xbrl.org/arcrole/2008/variable-set"
xlink:from="valueAssertion_13" xlink:to="factVariable_34" order="2.0" name="v1"/>
<cf:conceptName xlink:type="resource" xlink:label="conceptName_34" id="cn_092">
  <cf:concept>
    <cf:qname>cipc-ca:ChangesInDirectors</cf:qname>
  </cf:concept>
</cf:conceptName>
<variable:variableFilterArc xlink:type="arc" xlink:arcrole=
"http://xbrl.org/arcrole/2008/variable-filter" xlink:from="factVariable_34" xlink:to=
"conceptName_34" cover="true" complement="false"/>
<variable:factVariable xlink:type="resource" xlink:label="factVariable_35" id="fv_093"
bindAsSequence="false" fallbackValue=""/>
<variable:variableArc xlink:type="arc" xlink:arcrole="http://xbrl.org/arcrole/2008/variable-set"
xlink:from="valueAssertion_13" xlink:to="factVariable_35" order="4.0" name="v2"/>
<cf:conceptName xlink:type="resource" xlink:label="conceptName_35" id="cn_093">
  <cf:concept>
    <cf:qname>cipc-ca:DescriptionOfChangesInDirectors</cf:qname>
  </cf:concept>
</cf:conceptName>
<variable:variableFilterArc xlink:type="arc" xlink:arcrole=
"http://xbrl.org/arcrole/2008/variable-filter" xlink:from="factVariable_35" xlink:to=
"conceptName_35" cover="true" complement="false"/>

```

Code example 9: Sample value assertion defined in the CIPC XBRL Taxonomy

To avoid automatic rejection of submitted reports due to formula inconsistencies, some business rules are marked as warnings rather than critical errors. This distinction between warning and error is reflected technically in the taxonomy formula linkbase with use of Assertions Severity 1.0²⁰ specification. For each assertion marked as either warning or error there is a generic arc connecting it with a relevant element from the specification schema with use of <http://xbrl.org/arcrole/2016/assertion-unsatisfied-severity> arcrole.

Please refer below to the code example for details:

```

<gen:arc xlink:type="arc" xlink:arcrole=
"http://xbrl.org/arcrole/2016/assertion-unsatisfied-severity" xlink:from="valueAssertion_60"
xlink:to="warning"/>
<msg:message xlink:type="resource" xlink:label="label_5" xlink:role=
"http://www.xbrl.org/2010/role/message" xlink:title="label_5" xml:lang="en" id="label_9">
WARNING: The value of "Type of assurance" SHOULD be reported for the current reporting period.
</msg:message>

```

Code example 10: Application of Assertion Severity 1.0 specification

All elements that are not provided with a fact value and will raise warnings during formula evaluation, must be reported with nil attribute set to "true". For such nil values, a footnote must be attached to the fact. This is validated with a value assertion with id="va_20". All footnotes must be provided with *xml:lang* attribute set to English. The *link:footnoteLink* element must use *xlink:role="http://www.xbrl.org/2003/role/link"* as the standard role and the *link:footnote* element must use *xlink:role="http://www.xbrl.org/2003/role/footnote"* as the standard role. The *link:footnoteArc* must only use the *xlink:arcrole="http://www.xbrl.org/2003/arcrole/fact-footnote"* as the standard arcrole.

In addition, for four elements from the mandatory list marked as warnings (*Liabilities, Third party liabilities and Turnover, Revenue*), there is a value assertion that requires for all those facts with value set to '0' to provide explanatory footnotes. Same conditions apply as described in the above paragraph.

²⁰ See <http://www.xbrl.org/Specification/assertion-severity/REC-2016-04-19/assertion-severity-REC-2016-04-19.html>

Each formula defined in the CIPC XBRL taxonomy provides a human readable error description in English. Errors are defined according to the Generic Messages 1.0. specification. Sample of generic message is provided in the code example below.

```
<msg:message xlink:type="resource" xlink:label="label_5" xlink:role="
"http://www.xbrl.org/2010/role/message" xlink:title="label_5" xml:lang="en" id="label_9">
WARNING: The value of "Type of assurance" SHOULD be reported for the current reporting period.
</msg:message>
```

Code example 11: Sample of error message defined in the CIPC XBRL Taxonomy

CIPC XBRL Taxonomy defines 1 existence and 79 value assertions (attached selectively for particular entry points) of which 20 are logical rules and 59 are existence checks (only 50 applicable to IFRS-FULL and IFRS-SMEs modules). Formulas defined in the CIPC XBRL Taxonomy are summarized in the below table:

Formula purpose	Count	Pattern applied
Existence assertion – used for evaluating occurrence of particular element defined in the taxonomy. Applied as Formula 1.0. <i>existenceAssertion</i> element.	1	ea_{subsequent number}
Existence check – used for checking the compliance with the Minimum Tagging Requirements. Elements must be reported in the instance document for the current reporting period. Applied as Formula 1.0. <i>valueAssertion</i> element.	59	ec_{subsequent number}
Logical check – used for checking various logical rules (e.g. <i>if-then-else</i> conditional expressions). Applied as Formula 1.0. <i>valueAssertion</i> element.	20	va_{subsequent number}

Table 2: Summary of formulas defined in the CIPC XBRL Taxonomy

List of all formulas is provided in the Appendix A: List of business rules and compliance checks.

Relation to other taxonomies

The CIPC XBRL Taxonomy is considered as extension of the IFRS XBRL Taxonomy dated March 27th, 2024, therefore it follows most of its architectural guidelines and modelling approaches, as prescribed by the IFRS Taxonomy Guide 2024.

Nevertheless the CIPC XBRL taxonomy framework also contains a number of departures from the rules set out by the IFRS taxonomy architecture. This results from specific requirements not addressed by the IFRS taxonomy (e.g. extensive use of typed dimensions).

Versioning

CIPC XBRL Taxonomy version is indicated using a Taxonomy Package META-INF container (as described in the section below), publication date on file names as well as on the folder name following the root location of the taxonomy set.

Taxonomy Package

CIPC XBRL Taxonomy is provided as a .zip archive, created accordingly to the Taxonomy Packages 1.0 specification²¹ (Recommendation as published on 2016-04-19). CIPC XBRL Taxonomy Set contents are defined under the META-INF container within the root folder of the taxonomy, which

²¹ <https://www.xbrl.org/Specification/taxonomy-package/REC-2016-04-19/taxonomy-package-REC-2016-04-19.html>

includes the following configuration files:

- catalog.xml that provides URL remapping to the taxonomy folder stored locally
- taxonomyPackage.xml that provides general information about the taxonomy identification, versioning, publisher and available entry points.

Purpose of the above is to provide the users of the CIPC XBRL Taxonomy with a convenient way of accessing the taxonomy and browsing through its contents. The CIPC XBRL Taxonomy Package is available under the official web location of the Companies and Intellectual Properties Commission.

```
<?xml version="1.0" encoding="UTF-8"?>
<!-- Companies & Intellectual Property Commission -->
<tp:taxonomyPackage xml:lang="en" xmlns:tp="http://xbrl.org/2016/taxonomy-package"
  xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance" xsi:schemaLocation=
    "http://xbrl.org/2016/taxonomy-package
    http://www.xbrl.org/2016/taxonomy-package.xsd">
  <tp:identifier>http://xbrl.cipc.co.za/taxonomy/cipc_2020-09-30</tp:identifier>
  <tp:name>CIPC XBRL Taxonomy 2020</tp:name>
  <tp:description>CIPC Taxonomy for Full Set of Financial Statements, South African
  Companies Act and Generally Recognized Accounting Practice in iXBRL</tp:description>
  <tp:version>DRAFT 0.1</tp:version>
  <tp:publisher>Companies and Intellectual Property Commission</tp:publisher>
  <tp:publisherURL>http://www.cipc.co.za/</tp:publisherURL>
  <tp:publisherCountry>ZA</tp:publisherCountry>
  <tp:publicationDate>2020-09-30</tp:publicationDate>
  <tp:entryPoints>
    <tp:entryPoint>
      <tp:name>FULL-CIPC-CA-FAS</tp:name>
      <tp:description>CIPC XBRL Taxonomy Entry Point for Financial
      Accountability Supplement only [technical]</tp:description>
      <tp:entryPointDocument href=
        "http://xbrl.cipc.co.za/taxonomy/2020-09-30/rep/cipc/full_cipc_entry_point_c
        a_fas-2020-09-30.xsd"/>
    </tp:entryPoint>
    <tp:entryPoint>
      <tp:name>FULL-CIPC-CA-FULL-IFRS</tp:name>
      <tp:description>CIPC XBRL Taxonomy Full Entry Point for Companies Act
      requirements and IFRS financial reports [technical]</tp:description>
      <tp:entryPointDocument href=
        "http://xbrl.cipc.co.za/taxonomy/2020-09-30/rep/cipc/full_cipc_entry_point_f
        ull_ifrs_2020-09-30.xsd"/>
    </tp:entryPoint>
  </tp:entryPoints>
</tp:taxonomyPackage>
```

Code example 12: CIPC XBRL Taxonomy Package

Enquiries

Any enquiries regarding the taxonomy, its architecture or application should be submitted to the following e-mail: XBRL@cipc.co.za

Appendix A: List of business rules and compliance checks

A.1. List of logical rules applicable for the CA_FAS

ID	Formula expression
va_01	if (count(Name of reporting entity or other means of identification) > 0) then (if (Manual maintenance of financial records (paper based) = true()) then (Electronic maintenance of financial records (computer based) = false()) else (Electronic maintenance of financial records (computer based) = true())) else (false()))

Table 3: List of logical rules applicable for the CA_FAS

A.2. Minimum Tagging Requirements applicable for the CA_FAS

ID	Mandatory element	Formula expression
ea_01	Date of end of reporting period	. > 0
ec_03	Registration number of company	if (empty(Registration number of company)) then false() else (xs:date(xfi:period-end(xfi:period(Registration number of company))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D'))) [dimensional]
ec_04	Name of designated person responsible for financial accountability of company	if (empty(Name of designated person responsible for financial accountability of company)) then false() else (xs:date(xfi:period-end(xfi:period(Name of designated person responsible for financial accountability of company))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_05	Telephone number of designated person responsible for financial accountability of company	if (empty(Name of designated person responsible for financial accountability of company)) then (false()) else (if (empty(Telephone number of designated person responsible for financial accountability of company)) then false() else (xs:date(xfi:period-end(xfi:period(Telephone number of designated person responsible for financial accountability of company))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D'))))
ec_06	Responsibility for recording day to day financial transactions and maintaining company's financial records	if (empty(Name of designated person responsible for financial accountability of company)) then (false()) else (if (empty(Responsibility for recording day to day financial transactions and maintaining company's financial records)) then false() else (xs:date(xfi:period-end(xfi:period(Responsibility for recording day to day financial transactions and maintaining company's financial records))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D'))))
ec_07	Responsibility for compiling financial information and preparing reports or statements	if (empty(Name of designated person responsible for financial accountability of company)) then (false()) else (if (empty(Responsibility for compiling financial information and preparing reports or statements)) then false() else (xs:date(xfi:period-end(xfi:period(Responsibility for compiling financial information and preparing reports or statements))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D'))))

ec_08	Responsibility for providing advice to company concerning maintenance of financial records	if (empty(Name of designated person responsible for financial accountability of company)) then (false()) else (if (empty(Responsibility for providing advice to company concerning maintenance of financial records)) then false() else (xs:date(xfi:period-end(xfi:period(Responsibility for providing advice to company concerning maintenance of financial records))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D'))))
ec_09	Responsibility for performing Independent review of Annual Financial Statements	if (empty(Name of designated person responsible for financial accountability of company)) then (false()) else (if (empty(Responsibility for performing Independent review of Annual Financial Statements)) then false() else (xs:date(xfi:period-end(xfi:period(Responsibility for performing Independent review of Annual Financial Statements))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D'))))
ec_10	Recognised profession of designated person performing Independent review of Annual Financial Statements	if (empty(Name of designated person responsible for financial accountability of company)) then (false()) else (if (empty(Recognised profession of designated person performing Independent review of Annual Financial Statements)) then false() else (xs:date(xfi:period-end(xfi:period(Recognised profession of designated person performing Independent review of Annual Financial Statements))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D'))))
ec_11	Practice number of designated person performing Independent review of Annual Financial Statements	if (empty(Name of designated person responsible for financial accountability of company)) then (false()) else (if (empty(Practice number of designated person performing Independent review of Annual Financial Statements)) then false() else (xs:date(xfi:period-end(xfi:period(Practice number of designated person performing Independent review of Annual Financial Statements))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D'))))

Table 4: Minimum Tagging Requirements applicable for the CA_FAS

A.3. List of logical rules selectively applicable for the IFRS, CO-OP and GRAP modules

ID	Formula expression
va_01	if (Annual Financial Statements audited = false()) then (empty(Date of audit of Annual Financial Statements)) else (if (Annual Financial Statements audited = true()) then (not(empty(Date of audit of Annual Financial Statements))) else false())
va_02	if (Resident of South Africa = false()) then (if (not(empty(Country of origin of designated person responsible for compliance))) then (if (not(empty(Passport number of designated person responsible for compliance))) then (not(empty(Date of birth of designated person responsible for compliance))) else (false())) else (false())) else (if (Resident of South Africa = true()) then (not(empty(Identity number of designated person responsible for compliance))) else (false()))

va_03	if (count(Full registered name of company) > 0) then (if (Annual Financial Statements audited = true()) then (if (Annual Financial Statements internally compiled = false()) then (Annual Financial Statements independently compiled and reported on = false()) else (false())) else (if (Annual Financial Statements audited = false()) then (if (Annual Financial Statements internally compiled = true()) then (Annual Financial Statements independently compiled and reported on = false()) else (if (Annual Financial Statements internally compiled = false()) then (Annual Financial Statements independently compiled and reported on = true()) else (false())))) else (false())) else (false()))
va_04	if (Annual Financial Statements independently compiled and reported on = false()) then (empty(Date of independent review of Annual Financial Statement)) else (not(empty(Date of independent review of Annual Financial Statement)))
va_05	if (Public interest score >= 350) then (Annual Financial Statements audited = true()) else (Public interest score >= 0)
va_06	if (Annual Financial Statements audited = true()) then (not(empty(Name of auditor))) else (true())
va_08	if ((Public interest score >= 500) or (Type of company = 'https://xbrl.cipc.co.za/taxonomy/ca/enum#DomesticStateOwnedCompany')) then (not(empty(Disclosure of social and ethics committee [text block]))) else (Public interest score >= 0) [dimensional]
va_09	if (not(empty(Name of director or prescribed officer))) then (not(empty(Director's remuneration))) else (empty(Director's remuneration))
va_10	if (Solvency and Liquidity tests satisfied = true()) then ((Financial assistance for subscription of securities != 'https://xbrl.cipc.co.za/taxonomy/ca/enum#NotApplicable') or (Loans granted or other financial assistance to directors != 'https://xbrl.cipc.co.za/taxonomy/ca/enum#NotApplicable') or (Distributions to shareholders authorised by board != 'https://xbrl.cipc.co.za/taxonomy/ca/enum#NotApplicable') or (Capitalization of shares != 'https://xbrl.cipc.co.za/taxonomy/ca/enum#NotApplicable') or (Company or subsidiary acquiring company's shares != 'https://xbrl.cipc.co.za/taxonomy/ca/enum#NotApplicable') or (Amalgamations or Mergers != 'https://xbrl.cipc.co.za/taxonomy/ca/enum#NotApplicable') or (Transfer by company of money or other property other than own shares != 'https://xbrl.cipc.co.za/taxonomy/ca/enum#NotApplicable') or (Other reason != 'https://xbrl.cipc.co.za/taxonomy/ca/enum#NotApplicable')) else (true()) [dimensional]
va_11	if (Other reason = 'https://xbrl.cipc.co.za/taxonomy/ca/enum#NotApplicable') then (empty(Description of other reason)) else (not(empty(Description of other reason))) [dimensional]
va_12	if (Changes in registered office = true()) then (not(empty(Description of changes in registered office))) else (empty(Description of changes in registered office))
va_13	if (Changes in location of records = true()) then (not(empty(Description of changes in location of records))) else (empty(Description of changes in location of records))
va_14	if (Changes in directors = true()) then (not(empty(Description of changes in directors))) else (empty(Description of changes in directors)) [dimensional]
va_15	if (Changes in company secretary = true()) then (not(empty(Description of changes in company secretary))) else (empty(Description of changes in company secretary))
va_16	if (Changes in auditors and audit committees = true()) then (not(empty(Description of changes in auditors and audit committees))) else (empty(Description of changes in auditors and audit committees))
va_17	if (Changes in financial year end = true()) then (not(empty(Description of changes in financial year end))) else (empty(Description of changes in financial year end))
va_18	if (Annual Financial Statements independently compiled and reported on = true()) then (not(empty(Name of independent reviewer))) else (true())

va_19	Public interest score = Average number of employees + fn:round(Third party liabilities div 1000000) + fn:round(Turnover div 1000000) + Maximum number of individuals with beneficial interest in securities of company, or members in case of non profit company [dimensional]
va_20	count(xfi:fact-footnotes(\$v1, "", "", 'en')) gt 0
va_21	count(xfi:fact-footnotes(\$v1, "", "", 'en')) gt 0
va_22	if (Annual Financial Statements audited = true()) then (not(empty(Name of auditor)) and not(empty(Practice number of auditor))) else (true())
va_23	if (ends-with(Registration number of company, '/06') or ends-with(Registration number of company, '/30')) then (not(empty(Disclosure of company secretary's statement [text block]))) else (true())
va_24	if (Declaration of director's report presence = true()) then (not(empty(Disclosure of directors' report [text block]))) else (true())
va_25	if (Type of assurance = 'https://xbrl.cipc.co.za/taxonomy/ca/enum#Audited') then (not(empty(Disclosure of auditor's opinion [text block]))) else (true())
va_26	if (Type of assurance = 'https://xbrl.cipc.co.za/taxonomy/ca/enum#Audited') then (not(empty(Name of auditor))) else (true())
va_27	if (Type of assurance = 'https://xbrl.cipc.co.za/taxonomy/ca/enum#Audited') then (not(empty(Practice number of auditor))) else (true())
va_28	if (Type of assurance = 'https://xbrl.cipc.co.za/taxonomy/ca/enum#Audited') then (not(empty(Name of auditing company))) else (true())
va_29	if (Type of assurance = 'https://xbrl.cipc.co.za/taxonomy/ca/enum#Audited') then (not(empty(Type of auditors' opinion))) else (true())
va_30	if (Type of assurance = 'https://xbrl.cipc.co.za/taxonomy/ca/enum#Audited') then (not(empty(Disclosure of directors' remuneration [text block]))) else (true())
va_31	if (Type of assurance = 'https://xbrl.cipc.co.za/taxonomy/ca/enum#Audited') then (not(empty(Director's remuneration))) else (true())
va_32	if (Type of assurance = 'https://xbrl.cipc.co.za/taxonomy/ca/enum#Audited') then (not(empty(Disclosure of auditor's report [text block]))) else (true())
va_33	if (Type of company = 'https://xbrl.cipc.co.za/taxonomy/ca/enum#DomesticPublicListedCompany') then (not(empty(Earnings per share [text block]))) else (true())
va_34	if (Type of company = 'https://xbrl.cipc.co.za/taxonomy/ca/enum#DomesticPublicListedCompany') then (not(empty(Basic earnings (loss) per share))) else (true())
va_35	if (Type of company = 'https://xbrl.cipc.co.za/taxonomy/ca/enum#DomesticPublicListedCompany') then (not(empty(Diluted earnings (loss) per share))) else (true())
va_36	if (ends-with(Registration number of company, '/06') and (Type of company = 'https://xbrl.cipc.co.za/taxonomy/ca/enum#DomesticPublicListedCompany')) then (not(empty(Disclosure of audit committees [text block]))) else (true())
va_37	if (ends-with(Registration number of company, '/06') and (Type of company = 'https://xbrl.cipc.co.za/taxonomy/ca/enum#DomesticPublicListedCompany')) then (not(empty(Disclosure of social and ethics committee [text block]))) else (true())
va_38	if (Description of nature of financial statements = 'https://xbrl.cipc.co.za/taxonomy/ca/enum#AuditedConsolidatedAnnualFinancialStatements') then (not(empty(Equity attributable to owners of parent))) else (true()) [dimensional]
va_39	if (Description of nature of financial statements = 'https://xbrl.cipc.co.za/taxonomy/ca/enum#AuditedConsolidatedAnnualFinancialStatements') then (not(empty(Non-controlling interests))) else (true()) [dimensional]
va_40	if (Description of nature of financial statements = 'https://xbrl.cipc.co.za/taxonomy/ca/enum#AuditedConsolidatedAnnualFinancialStatements')

	nts') then (not(empty(Profit (loss), attributable to owners of parent))) else (true()) [dimensional]
va_41	if (Description of nature of financial statements = 'https://xbrl.cipc.co.za/taxonomy/ca/enum#AuditedConsolidatedAnnualFinancialStatements') then (not(empty(Profit (loss), attributable to non-controlling interests))) else (true()) [dimensional]
va_42	if (Declaration of auditor's report presence = true()) then (not(empty(Disclosure of auditor's report [text block]))) else (true()) [dimensional]

Table 5: List of logical rules selectively applicable for the IFRS-FULL, IFRS-SMES, CO-OPs and GRAP

A.4. Minimum Tagging Requirements selectively applicable for the IFRS, CO-OP and GRAP

ID	Mandatory element	Formula expression
ea_01	Date of end of reporting period	. > 0
ec_01	Turnover	if (empty(Turnover)) then false() else (xs:date(xfi:period-end(xfi:period(Turnover))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_02	Revenue	if (empty(Revenue)) then false() else (xs:date(xfi:period-end(xfi:period(Revenue))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_03	Increase (decrease) in equity	if (empty(Increase (decrease) in equity)) then false() else (xs:date(xfi:period-end(xfi:period(Increase (decrease) in equity))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_04	Cash and cash equivalents	if (empty(Cash and cash equivalents)) then false() else (xs:date(xfi:period-end(xfi:period(Cash and cash equivalents))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_05	Increase (decrease) in cash and cash equivalents	if (empty(Increase (decrease) in cash and cash equivalents)) then false() else (xs:date(xfi:period-end(xfi:period(Increase (decrease) in cash and cash equivalents))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_06	Cash flows from (used in) financing activities	if (empty(Cash flows from (used in) financing activities)) then false() else (xs:date(xfi:period-end(xfi:period(Cash flows from (used in) financing activities))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_07	Cash flows from (used in) investing activities	if (empty(Cash flows from (used in) investing activities)) then false() else (xs:date(xfi:period-end(xfi:period(Cash flows from (used in) investing activities))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_08	Cash flows from (used in) operating activities	if (empty(Cash flows from (used in) operating activities)) then false() else (xs:date(xfi:period-end(xfi:period(Cash flows from (used in) operating activities))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_09	Comprehensive income	if (empty(Comprehensive income)) then false() else (xs:date(xfi:period-end(xfi:period(Comprehensive income))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))

ec_10	Other comprehensive income	if (empty(Other comprehensive income)) then false() else (xs:date(xfi:period-end(xfi:period(Other comprehensive income))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_11	Tax expense (income), continuing operations	if (empty(Tax expense (income))) then false() else (xs:date(xfi:period-end(xfi:period(Tax expense (income)))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_12	Profit (loss)	if (empty(Profit (loss))) then false() else (xs:date(xfi:period-end(xfi:period(Profit (loss)))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_13	Profit (loss) before tax	if (empty(Profit (loss) before tax)) then false() else (xs:date(xfi:period-end(xfi:period(Profit (loss) before tax))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_14	Assets	if (empty(Assets)) then false() else (xs:date(xfi:period-end(xfi:period(Assets))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_15	Equity	if (empty(Equity)) then false() else (xs:date(xfi:period-end(xfi:period(Equity))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_16	Equity and liabilities	if (empty(Equity and liabilities)) then false() else (xs:date(xfi:period-end(xfi:period(Equity and liabilities))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_17	Disclosure of directors' responsibility [text block]	if (empty(Disclosure of directors' responsibility [text block])) then false() else (xs:date(xfi:period-end(xfi:period(Disclosure of directors' responsibility [text block]))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_18	Date of approval of annual financial statements	if (empty(Date of approval of annual financial statements)) then false() else (xs:date(xfi:period-end(xfi:period(Date of approval of annual financial statements))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_19	Disclosure of directors' report [text block]	if (empty(Disclosure of directors' report [text block])) then false() else (xs:date(xfi:period-end(xfi:period(Disclosure of directors' report [text block]))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_20	Date of publication of financial statements	if (empty(Date of publication of financial statements)) then false() else (xs:date(xfi:period-end(xfi:period(Date of publication of financial statements))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_21	Declaration of signature by authorised director	if (empty(Declaration of signature by authorised director)) then false() else (xs:date(xfi:period-end(xfi:period(Declaration of signature by authorised director))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_22	Software name	if (empty(Software name)) then false() else (xs:date(xfi:period-end(xfi:period(Software name))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_23	Declaration of director's report presence	if (empty(Declaration of director's report presence)) then false() else (xs:date(xfi:period-end(xfi:period(Declaration of director's report presence))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_24	Declaration of	if (empty(Declaration of auditor's report presence)) then false() else

	auditor's report presence	(xs:date(xfi:period-end(xfi:period(Declaration of auditor's report presence))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_25	Professional designation of individual responsible for preparation or supervising preparation of financial statements	if (empty(Professional designation of individual responsible for preparation or supervising preparation of financial statements)) then false() else (xs:date(xfi:period-end(xfi:period(Professional designation of individual responsible for preparation or supervising preparation of financial statements))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_26	Name of individual responsible for preparation or supervising preparation of financial statements	if (empty(Name of individual responsible for preparation or supervising preparation of financial statements)) then false() else (xs:date(xfi:period-end(xfi:period(Name of individual responsible for preparation or supervising preparation of financial statements))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_27	Software version	if (empty(Software version)) then false() else (xs:date(xfi:period-end(xfi:period(Software version))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_28	Type of assurance	if (empty(Type of assurance)) then false() else (xs:date(xfi:period-end(xfi:period(Type of assurance))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_29	Level of rounding used in financial statements	if (empty(Level of rounding used in financial statements)) then false() else (xs:date(xfi:period-end(xfi:period(Level of rounding used in financial statements))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_30	Description of presentation currency	if (empty(Description of presentation currency)) then false() else (xs:date(xfi:period-end(xfi:period(Description of presentation currency))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_31	Period covered by financial statements	if (empty(Period covered by financial statements)) then false() else (xs:date(xfi:period-end(xfi:period(Period covered by financial statements))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_32	Description of nature of financial statements	if (empty(Description of nature of financial statements)) then false() else (xs:date(xfi:period-end(xfi:period(Description of nature of financial statements))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_33	Postal address same as business address	if (empty(Postal address same as business address)) then false() else (xs:date(xfi:period-end(xfi:period(Postal address same as business address))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_34	Business address, country	if (empty(Business address, country)) then false() else (xs:date(xfi:period-end(xfi:period(Business address, country))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_35	Business address, city	if (empty(Business address, city)) then false() else (xs:date(xfi:period-end(xfi:period(Business address, city))) eq

		(xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D'))
ec_36	Business address, postal code	if (empty(Business address, postal code)) then false() else (xs:date(xfi:period-end(xfi:period(Business address, postal code))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_37	Business address, street name	if (empty(Business address, street name)) then false() else (xs:date(xfi:period-end(xfi:period(Business address, street name))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_38	Type of company	if (empty(Type of company)) then false() else (xs:date(xfi:period-end(xfi:period(Type of company))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_39	Full registered name of company	if (empty(Full registered name of company)) then false() else (xs:date(xfi:period-end(xfi:period(Full registered name of company))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_40	Annual financial statements audited	if (empty(Annual financial statements audited)) then false() else (xs:date(xfi:period-end(xfi:period(Annual financial statements audited))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_41	Annual financial statements independently compiled and reported on	if (empty(Annual financial statements independently compiled and reported on)) then false() else (xs:date(xfi:period-end(xfi:period(Annual financial statements independently compiled and reported on))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_48	Principal place of business	if (empty(Principal place of business)) then false() else (xs:date(xfi:period-end(xfi:period(Principal place of business))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_49	Description of nature of entity's operations and principal activities	if (empty(Description of nature of entity's operations and principal activities)) then false() else (xs:date(xfi:period-end(xfi:period(Description of nature of entity's operations and principal activities))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_50	Email address of company	if (empty(Email address of company)) then false() else (xs:date(xfi:period-end(xfi:period(Email address of company))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_51	Third party liabilities	if (empty(Third party liabilities)) then false() else (xs:date(xfi:period-end(xfi:period(Third party liabilities))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_52	Liabilities	if (empty(Liabilities)) then false() else (xs:date(xfi:period-end(xfi:period(Liabilities))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_53	Maximum number of individuals with beneficial interest in securities of company, or	if (empty(Maximum number of individuals with beneficial interest in securities of company, or members in case of non profit company)) then false() else (xs:date(xfi:period-end(xfi:period(Maximum number of individuals with beneficial interest in securities of company, or members in case of non profit company))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))

	members in case of non profit company	
ec_54	Average number of employees	if (empty(Average number of employees)) then false() else (xs:date(xfi:period-end(xfi:period(Average number of employees))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_55	Registration number of company	if (empty(Registration number of company)) then false() else (xs:date(xfi:period-end(xfi:period(Registration number of company))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_56	Name of designated person responsible for compliance	if (empty(Name of designated person responsible for compliance)) then false() else (xs:date(xfi:period-end(xfi:period(Name of designated person responsible for compliance))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_57	Public interest score	if (empty(Public interest score)) then false() else (xs:date(xfi:period-end(xfi:period(Public interest score))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_60	Customer code	if (empty(Customer code)) then false() else (xs:date(xfi:period-end(xfi:period(Customer code))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_61	Issued capital	if (empty(Issued capital)) then false() else (xs:date(xfi:period-end(xfi:period(Issued capital))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_62	Retained earnings	if (empty(Retained earnings)) then false() else (xs:date(xfi:period-end(xfi:period(Retained earnings))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_63	Current assets	if (empty(Current assets)) then false() else (xs:date(xfi:period-end(xfi:period(Current assets))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_64	Name of director authorised to approve annual financial statements	if (empty(Name of director authorised to approve annual financial statements)) then false() else (xs:date(xfi:period-end(xfi:period(Name of director authorised to approve annual financial statements))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_65	Disclosure of directors [text block]]	if (empty(Disclosure of directors [text block])) then false() else (xs:date(xfi:period-end(xfi:period(Disclosure of directors [text block]))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_66	Current liabilities	if (empty(Current liabilities)) then false() else (xs:date(xfi:period-end(xfi:period(Current liabilities))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_67	Administrative expenses	if (empty(Administrative expenses)) then false() else (xs:date(xfi:period-end(xfi:period(Administrative expenses))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_68	Equity	if (empty(Equity)) then false() else (xs:date(xfi:period-end(xfi:period(Equity))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))
ec_69	Disclosure of material	if (empty(Disclosure of material accounting policy information [text block])) then false() else (xs:date(xfi:period-end(xfi:period(Disclosure

	accounting policy information [text block]	of material accounting policy information [text block])) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D'))
ec_70	Disclosure of holding company and ultimate holding company [text block]	if (empty(Disclosure of holding company and ultimate holding company [text block])) then false() else (xs:date(xfi:period-end(xfi:period(Disclosure of holding company and ultimate holding company [text block]))) eq (xs:date(Date of end of reporting period) + xs:dayTimeDuration('P1D')))

Table 6: Minimum Tagging Requirements selectively applicable for the IFRS-FULL, IFRS-SMES, CO-OPs and GRAP

All other assertions will be treated as errors, therefore if not evaluated correctly may cause rejection of the submitted report. For most up to date list of mandatory elements, please refer to the CIPC website.