Companies and Intellectual
Property Commission

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CIPC XBRL Taxonomy 2024
Release notes

Last update: 2024-09-06

Final DRAFT v0.1 (2024-09-06)

- Initial version of the CIPC XBRL taxonomy for 2024, including reporting modules for IFRS-FULL, IFRS-SMEs, CO-OPs and GRAP requirements
- High-level changes include:
  - Replacement of the IFRS 2023 taxonomy elements with IFRS 2024 taxonomy elements (and corresponding structures) as published by the IASB on 27 March 2024 (applicable to Co-ops, GRAP and IFRS modules)
  - Update of the existing disclosures in scope of CIPC taxonomy:
    - [110000] General information about financial statements
    - [210000] Statement of financial position, current/non-current
    - [220000] Statement of financial position, order of liquidity
    - [310000] Statement of comprehensive income, profit or loss, by function of expense
    - [320000] Statement of comprehensive income, profit or loss, by nature of expense
    - [410000] Statement of comprehensive income, OCI components presented net of tax
    - [420000] Statement of comprehensive income, OCI components presented before tax
    - [510000] Statement of cash flows, direct method
    - [520000] Statement of cash flows, indirect method
    - [610000] Statement of changes in equity
    - [710000] Statement of changes in net assets available for benefits
    - [800100] Notes - Subclassifications of assets, liabilities and equities
    - [800200] Notes - Analysis of income and expense
    - [800300] Notes - Statement of cash flows, additional disclosures
    - [800400] Notes - Statement of changes in equity, additional disclosures
    - [800500] Notes - List of notes
    - [800610] Notes - List of material accounting policy information
    - [810000] Notes - Corporate information and statement of IFRS compliance
    - [811000] Notes - Accounting policies, changes in accounting estimates and errors
    - [813000] Notes - Interim financial reporting
    - [815000] Notes - Events after reporting period
    - [816000] Notes - Hyperinflationary reporting
    - [817000] Notes - Business combinations
    - [818000] Notes - Related party
    - [819100] Notes - First time adoption
    - [822100] Notes - Property, plant and equipment
    - [822390] Notes - Financial instruments
    - [823000] Notes - Fair value measurement
    - [823180] Notes - Intangible assets
    - [824180] Notes - Agriculture
    - [824500] Regulatory deferral accounts
    - [825100] Notes - Investment property
    - [825480] Notes - Separate financial statements
    - [825700] Notes - Interests in other entities
    - [825900] Notes - Non-current asset held for sale and discontinued operations
    - [826380] Notes - Inventories
    - [827570] Notes - Other provisions, contingent liabilities and contingent assets
    - [831150] Notes - Revenue from contracts with customers
    - [832410] Notes - Impairment of assets
    - [832610] Notes - Leases

- [832900] Notes - Service concession arrangements
- [834120] Notes - Share-based payment arrangements
- [834480] Notes - Employee benefits
- [835110] Notes - Income taxes
- [836600] Notes - Insurance contracts (IFRS 17)
- [838000] Notes - Earnings per share
- [842000] Notes - Effects of changes in foreign exchange rates
- [851100] Notes - Cash flow statement
- [861000] Notes - Analysis of other comprehensive income by item
- [861200] Notes - Share capital, reserves and other equity interest
- [871100] Notes - Operating segments
- [880000] Notes - Additional information
- [903000] Axis - Continuing and discontinued operations

o Inclusion of [995.000] Extensible enumeration domain members

o Reorganizing CIPC's enumeration structures to include all structures into one Enumerations and Domain Members ELR

o Inclusion of Calculations 1.1 Specification

o Inclusion of the IFRS Sustainability Taxonomy 2024 with modification in form of replacement of the IFRS explicit dimensions dedicated for taxonomy extension with cipc-owned analogue typed dimension

o Renaming the entry points and recoding the ELR to properly include sustainability taxonomy for optimal human readability and desired order of all ELRs.

o Replacement of existing country ELR listing countries with the Country Taxonomy, listing ISO Country Codes, imported from global https reference source

o Update of validation rule va_19