



Companies and Intellectual
Property Commission

a member of **the dti** group

CIPC XBRL Taxonomy 2024

Release notes

Last update: 2024-09-30

Final v1.0 (2024-09-30)

Known issues:

- Due to differences in the way how Extensible Enumeration 2.0 schema is being imported in IFRS Accounting Taxonomy 2024 and IFRS Sustainability Disclosures Taxonomy 2024, some XBRL processors may raise an error or warning when opening CIPC entry points combining AT and SDS disclosures. This is due to different import URLs used for the EE2.0 schema with the exact same namespace declaration.

```
<xsd:import namespace="http://xbrl.org/2020/extensible-enumerations-2.0" schemaLocation="
http://xbrl.org/2020/extensible-enumerations-2.0.xsd" />
<xsd:import namespace="http://xbrl.org/2020/extensible-enumerations-2.0" schemaLocation="
https://www.xbrl.org/2020/extensible-enumerations-2.0.xsd"/>
```

The issue has been raised with the IFRS taxonomy team, and currently awaiting resolution. This issue shall not pose any difficulties for the SSP members, and SA entities, wishing to apply CIPC taxonomy 2024.

Details of the release:

- 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
- Inclusion of [995.000] Extensible enumeration domain members
- Reorganizing CIPC's enumeration structures to include all structures into one Enumerations and Domain Members ELR
- Inclusion of Calculations 1.1 Specification
- 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
- Renaming the entry points and recoding the ELR to properly include sustainability taxonomy for optimal human readability and desired order of all ELRs.
- Replacement of existing country ELR listing countries with the Country Taxonomy, listing ISO Country Codes, imported from global https reference source
- Update of validation rule va_19