

# CIPC XBRL Taxonomy

(Aligned with the IFRS taxonomy as developed and released by the IASB on 31/03/2016)

Purpose and Scope	The CIPC XBRL Taxonomy 2016 reflects information requirements for Annual Return Filings submitted by the domestic companies in South Africa. Under the current version, the scope of the framework is limited to requirements of Companies Act, No. 71 of 2008.
Owner(s)	Companies and Intellectual Property Commission of South Africa (CIPC)
Date	2016-08-31 (with revisions on 2017-10-26, 2017-12-15, 2018-02-02, 2018-02-21, 2018-03-08, 2018-05-02)
Status	Final
Recognition Level	XBRL International "Acknowledged"
Specification version(s)	<ul style="list-style-type: none"> <li>▪ XBRL 2.1. Specification (Recommendation 2003-12-31 with errata corrections to 2013-20-02)</li> <li>▪ XBRL Dimensions 1.0. Specification (Recommendation 2006-09-18 with errata corrections to 2012-01-25)</li> <li>▪ Extensible Enumerations 1.0. (Recommendation 2014-10-29)</li> <li>▪ Formula 1.0. Specification (Recommendation 2009-06-22) + supporting specifications (2009–2013)</li> <li>▪ Taxonomy Packages (Recommendation 2016-04-19)</li> <li>▪ Assertion Severity 1.0 (Recommendation 2016-04-19)</li> </ul>
Contacts	<p>Mr Hennie Viljoen XBRL Programme Manager Telephone: (+27) 12 394 1583 E-Mail: <a href="mailto:HViljoen@cipc.co.za">HViljoen@cipc.co.za</a></p> <p>Mr Joey Mathekga, Head: Corporate Disclosure Regulation and Compliance (XBRL Programme Owner) Telephone: (+27) 12 394 3990 E-mail: <a href="mailto:JMathekga@cipc.co.za">JMathekga@cipc.co.za</a></p>
Comments	CIPC XBRL Taxonomy 2016 is following the taxonomy architecture as prescribed by the XBRL South Africa Standard. For reference: <a href="http://za.xbrl.org/wp-content/uploads/sites/6/2015/06/XBRL-SA-Standard-Architecture-Document-PUBLIC-DRAFT.pdf">http://za.xbrl.org/wp-content/uploads/sites/6/2015/06/XBRL-SA-Standard-Architecture-Document-PUBLIC-DRAFT.pdf</a>
Namespace and recommended prefixes	<p>Namespaces in the CIPC XBRL Taxonomy 2016 are constructed using the base part <a href="http://xbrl.cipc.co.za/taxonomy/">http://xbrl.cipc.co.za/taxonomy/</a> followed by an identification of a component of a framework. The list of currently used namespaces and prefixes (applied consistently across the framework) is defined below:</p> <p>xmlns:cipc="<a href="http://xbrl.cipc.co.za/taxonomy/">http://xbrl.cipc.co.za/taxonomy/</a>"  xmlns:cipc-ca="<a href="http://xbrl.cipc.co.za/taxonomy/ca/">http://xbrl.cipc.co.za/taxonomy/ca/</a>"  cipc-ca-enum="<a href="http://xbrl.cipc.co.za/taxonomy/ca/enum/">http://xbrl.cipc.co.za/taxonomy/ca/enum/</a>"  cipc-fdn="<a href="http://xbrl.cipc.co.za/taxonomy/fdn/">http://xbrl.cipc.co.za/taxonomy/fdn/</a>"  rol_cipc="<a href="http://xbrl.cipc.co.za/taxonomy/role/">http://xbrl.cipc.co.za/taxonomy/role/</a>"  rol_cipc_enum="<a href="http://xbrl.cipc.co.za/taxonomy/role/enum/">http://xbrl.cipc.co.za/taxonomy/role/enum/</a>"</p>

	rol_cipc_dim=" <a href="http://xbrl.cipc.co.za/taxonomy/role/dimensions">http://xbrl.cipc.co.za/taxonomy/role/dimensions</a>
Physical location of taxonomy files	<p>CIPC XBRL Taxonomy 2016 Package (as per Taxonomy Packages 1.0. Specification) <a href="http://xbrl.cipc.co.za/cipc_2018-05-02.zip">http://xbrl.cipc.co.za/cipc_2018-05-02.zip</a></p> <p>CIPC XBRL Taxonomy 2016 Entry Point for Financial Accountability Supplement <a href="http://xbrl.cipc.co.za/taxonomy/2016-08-31/rep/cipc/full_cipc_entry_point_ca_fas-2016-08-31.xsd">http://xbrl.cipc.co.za/taxonomy/2016-08-31/rep/cipc/full_cipc_entry_point_ca_fas-2016-08-31.xsd</a></p> <p>CIPC XBRL Taxonomy 2016 Full Entry Point for Companies Act requirements and IFRS financial reports <a href="http://xbrl.cipc.co.za/taxonomy/2016-08-31/rep/cipc/full_cipc_entry_point_full_ifrs_2018-03-08.xsd">http://xbrl.cipc.co.za/taxonomy/2016-08-31/rep/cipc/full_cipc_entry_point_full_ifrs_2018-03-08.xsd</a></p> <p>CIPC XBRL Taxonomy 2016 Full Entry Point for Companies Act requirements and IFRS for SMEs financial reports <a href="http://xbrl.cipc.co.za/taxonomy/2016-08-31/rep/cipc/full_cipc_entry_point_ifrs_for_smes_2018-03-08.xsd">http://xbrl.cipc.co.za/taxonomy/2016-08-31/rep/cipc/full_cipc_entry_point_ifrs_for_smes_2018-03-08.xsd</a></p> <p>List of all entry points is available in the META-INF information of the taxonomy package and in the CIPC XBRL Taxonomy 2016 Taxonomy Architecture Framework document</p>
Supporting Documents	<p>CIPC XBRL Taxonomy 2016 Data Model <a href="http://www.cipc.co.za/files/4015/2542/7859/CIPC_XBRL_Taxonomy_Data_Model_-_2018-05-02.xlsx">http://www.cipc.co.za/files/4015/2542/7859/CIPC_XBRL_Taxonomy_Data_Model_-_2018-05-02.xlsx</a></p> <p><i>All elements with an "Existency check" are mandatory to tag for submission to the CIPC.</i></p> <p>CIPC XBRL Taxonomy 2016 Mandatory Data Elements <a href="http://www.cipc.co.za/files/2915/2542/7716/CIPC_Taxonomy_Mandatory_Data_Elements_-_2018-05-02.xlsx">http://www.cipc.co.za/files/2915/2542/7716/CIPC_Taxonomy_Mandatory_Data_Elements_-_2018-05-02.xlsx</a></p> <p>CIPC XBRL Taxonomy 2016 Taxonomy Architecture Framework <a href="http://www.cipc.co.za/files/5315/2542/7637/CIPC_XBRL_Taxonomy_Framework_Architecture_-_2018-05-02.pdf">http://www.cipc.co.za/files/5315/2542/7637/CIPC_XBRL_Taxonomy_Framework_Architecture_-_2018-05-02.pdf</a></p>
References to other taxonomies	<p>IFRS XBRL Taxonomy 2016 (IFRS Full) <a href="http://xbrl.ifrs.org/taxonomy/2016-03-31/full_ifrs/full_ifrs-cor_2016-03-31.xsd">http://xbrl.ifrs.org/taxonomy/2016-03-31/full_ifrs/full_ifrs-cor_2016-03-31.xsd</a></p> <p>IFRS XBRL Taxonomy 2016 (IFRS for SMEs) <a href="http://xbrl.ifrs.org/taxonomy/2016-03-31/ifrs_for_smes/ifrs_for_smes-cor_2016-03-31.xsd">http://xbrl.ifrs.org/taxonomy/2016-03-31/ifrs_for_smes/ifrs_for_smes-cor_2016-03-31.xsd</a></p>
Taxonomy authors	<p>Michal Zubrycki, Business Reporting – Advisory Group <a href="mailto:michal.zubrycki@br-ag.eu">michal.zubrycki@br-ag.eu</a></p>
Legal statements	As per Appendix A – Copyright and License

## Appendix A – Copyright and License

*Copyright © 2016-08-31, Companies and Intellectual Property Commission*

*Copyright © [Date], XBRL International*

This taxonomy and translations of it may be copied and furnished to others, and derivative works that comment on or otherwise explain it or assist in its implementation may be prepared, copied, published and distributed, in whole or in part, without restriction of any kind, provided that:

1. The above copyright notice and this paragraph are included on all such copies and derivative works.
2. A link or URL to the original taxonomy is included in all such copies and derivative works.

However, this taxonomy itself may not be modified in any way, such as by removing the copyright notice or references to XBRL International or other organizations, except as required to translate it into languages other than English. Members of XBRL International and the taxonomy owners agree to grant certain licenses under the XBRL International Intellectual Property Policy ([www.xbrl.org/legal](http://www.xbrl.org/legal)).

The name and trademarks of XBRL International may NOT be used in advertising or publicity pertaining to this document or its contents without specific, written prior permission. Title to copyright in this document will at all times remain with copyright holders.

By using and/or copying this taxonomy, you (the licensee) agree that you have read, understood, and will comply with the terms and conditions set out in this document and in the Copyright, Intellectual Property and Trademarks documents on [www.xbrl.org/legal](http://www.xbrl.org/legal)

This taxonomy and its associated files are provided on an "as is" basis and XBRL international and the owners of the taxonomy disclaim all warranties, express or implied, including but not limited to any warranty that the use of the information herein will not infringe any rights or any implied warranties of merchantability or fitness for a particular purpose.

Recipients of this taxonomy are invited to submit, with their comments, notification of any relevant patent rights and copyrights of which they are aware and to provide supporting documentation.

The attention of users of this taxonomy is directed to the possibility that its use may require use of an invention covered by patent rights. XBRL International and the owners of the taxonomy shall not be responsible for identifying patents for which a license may be required by this taxonomy, or for conducting legal inquiries into the legal validity or scope of those patents that are brought to its attention. This taxonomy is prospective and advisory only. Prospective users are responsible for protecting themselves against liability for infringement of patents. XBRL International and the owners of this taxonomy takes no position regarding the validity or scope of any intellectual property or other rights that might be claimed to pertain to the implementation or use of the technology defined by implied by the taxonomy or the extent to which any license under such rights might or might not be available; neither do they represent that they has made any effort to identify any such rights. Members of XBRL International agree to grant certain licenses under the XBRL International Intellectual Property Policy ([www.xbrl.org/legal](http://www.xbrl.org/legal)).

## **Warranty**

All parties acknowledge that all information provided as part of this taxonomy or its associated files is provided "as is" with no warranties whatsoever, whether express, implied, statutory, or otherwise, and the parties expressly disclaim any warranty of merchantability, fitness for any particular purpose, non-infringement, or title, or any warranty otherwise arising out of any proposal, recommendation, or sample; or any warranty that the use of the contents of the taxonomy or its associated files will not infringe any third party patents, copyrights, trademarks or other rights.

## **Limitation of Liability**

In no event will XBRL International or the owners or authors of the taxonomy be liable to any user or any third party for the cost of procuring substitute goods or services, lost profits, loss of use, loss of data or any direct, indirect, consequential, incidental, punitive or special damages, whether under contract, tort, warranty or otherwise, arising in any way out of the use of this taxonomy or its associated files, or the performance or implementation of the contents thereof of any type whatsoever, whether or not such party had advance notice of the possibility of such damages.