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S.R. CEN-CWA
S.R. CWA 16744-4:2014

Improving transparency in financial and business reporting - Harmonisation topics - Part 4: European Filing Rules

S.R. CWA 16744-4:2014

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AGREEMENT

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English version

Improving transparency in financial and business reporting - Harmonisation topics - Part 4: European Filing Rules

This CEN Workshop Agreement has been drafted and approved by a Workshop of representatives of interested parties, the constitution of which is indicated in the foreword of this Workshop Agreement.

The formal process followed by the Workshop in the development of this Workshop Agreement has been endorsed by the National Members of CEN but neither the National Members of CEN nor the CEN-CENELEC Management Centre can be held accountable for the technical content of this CEN Workshop Agreement or possible conflicts with standards or legislation.

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Foreword

This CEN Workshop Agreement has been drafted and approved by a Workshop of representatives of interested parties on 2013-12-11, the constitution of which was supported by CEN following the public call for participation made on 2012-04-19.

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This CWA is one of a series of related deliverables. The following deliverables have been produced in this series:

CWA 16744 consists of the following parts, under the general title *Improving transparency in financial and business reporting — Harmonisation topics*:

- *Part 1: European Data Point Methodology for supervisory reporting.*
- *Part 2: Guidelines for Data Point Modelling*
- *Part 3: European XBRL Taxonomy Architecture*
- *Part 4: European Filing Rules*
- *Part 5: Mapping between DPM and MDM*

CWA 16745, *Improving transparency in financial and business reporting — Metadata container*

CWA 16746-1, *Improving transparency in financial and business reporting — Standard regulatory roll-out package for better adoption — Part 1: XBRL Supervisory Roll-out Guide*

CWA 16746-2, *Improving transparency in financial and business reporting — Standard regulatory roll-out package for better adoption — Part 2: XBRL Handbook for Declarers*

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The final review/endorsement for this CWA was started on 2013-07-05 and was successfully closed on 2013-10-05. The final text of this CWA was submitted to CEN for publication on 2013-03-05.

Comments or suggestions from the users of the CEN Workshop Agreement are welcome and should be addressed to the CEN-CENELEC Management Centre.

0 Introduction

0.1 General

The eXtensible Business Reporting Language (XBRL) specification provides a high degree of flexibility in the creation of XBRL instance documents. In part, this flexibility stems from the nature of the syntax XML, and in part it stems from the XBRL specification itself. This document provides guidance for regulators, relating to the syntax used in XBRL instances, to enable them to make restrictions where they feel it is appropriate to do so.

Disclaimer: The filing rules represent a collection of recommendations to be seen as guidance to be implemented in the European supervisory reporting process. The rules are also recommended to be adopted by national supervisors for other reporting purposes when they do not contradict their needs, e.g., footnotes are sometimes necessary to explain the content of reported facts. The listed filing rules are influenced by the European Taxonomy Architecture in cases where the instance creation is implicated.

This document is a listing of best practices for the benefit of clear guidance on the preparation and validation of XBRL instance documents, and to improve the interoperability among computer applications that process these instances. The consistent use of best practices facilitates the analysis and comparison of XBRL instance documents for both the reporting entities and the receiving entities in the reporting process. The rules are primarily based on regulatory needs. One goal of this document is to minimize the reporting burden on the reporting entities in Europe. However, this goal is subject to the reporting statutes legislated by National and European regulators.

Although the only authoritative restrictions are based on the XBRL specifications and the regulatory instructions, the following set of rules helps to avoid unnecessary complications by adopting well established Best Practices.

The language used to express some of the best practices is tightly connected to the environment in which these practices were developed. Guidelines stemming from the Global Filing Manual or the Edgar Filing Manual are based on RFC 2119. On the other hand, the CEN projects are using language from CEN T/C 123.

The guidance in this document is in the form of notes, and they will not make any emphasis on rules being a “must/shall” or “should/recommended” because this document does not have a mandate to establish such rules. Only the National and European regulators have such a mandate. The regulators can choose from the guidelines presented here in order to create their own set of rules.

0.2 Objectives

The primary objective of the CWA1 working group is interoperability. This is achieved thanks to the harmonization and guidance relating to the best practices of the XBRL taxonomy creation process, as carried out by regulators, supervisory authorities, voluntary supply chains, and others. The secondary objective is to facilitate adoption of XBRL technology, by maintaining standard technological requirements for the creation of XBRL instance documents, and by keeping them as simple as possible. The basic use case that is the underlying controlling factor for the following guidelines is the submission, by a reporting entity, of its regulatory filings, and the consumption of those regulatory filings by (several) reporting applications.

The following sections provide guidance on the preparation and validation of instance documents in XBRL format.

The guidelines in this document also aim to facilitate the analysis and comparison of reporting data as well as the interoperability of computer applications.

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0.3 Target Audience

This document is intended for a technical audience and assumes that the reader has a working knowledge of the XBRL 2.1 and the XBRL Dimensions 1.0 Specifications, and has a basic understanding of XML, Namespaces, and XML Schema.

To readers with XML knowledge, many of the guidelines in this document will be familiar. However, other guidelines originate from features that are XBRL-specific, so the reasoning behind them may be less obvious.

To ease the understanding by software developers implementing these guidelines in their reporting system, a UML model has been created to show the relationships between the different XBRL objects mentioned in this document. Some of the filing rules are accompanied by constraints defined in the Object Constraint Language (OCL). OCL is part of the UML and allows adding constraints based on the UML objects of the class model. OCL is not a programming language; it just supports the definition of technical specifications. OCL eases the understanding of the rules by using a formal language to provide an unambiguous and consistent description [Karl12, p. 106].

0.4 Relationship to Other Work

The guidelines in this document pertain to XBRL filings. Parts of this document reiterate documentation, for the clarification of certain syntactic and semantic restrictions imposed by XBRL, but this document does not modify XBRL. In the event of any conflict between this document and XBRL, XBRL prevails. This document does place additional restrictions beyond those prescribed by XBRL.

1 Scope

The guidelines in this document have been created for regulatory filings in the context of European supervisory reporting. In this document, “regulatory filings” encompasses European reporting standards that are published by a European supervisory authority, accompanied by an XBRL taxonomy as well as extensions of this taxonomy provided by national supervisors.

2 Terms and definitions

For the purposes of this document, the terms and definitions given in CWA 16744-3:2014 and the following apply.

2.1

applicable taxonomy

set of concepts with their relationships and definitions recognised to be used as a basis for filings in a given filing system.

2.2

data point

reportable information component that is defined by a supervisory authority and is to be sent in an instance document. In XBRL, it is represented by a fact, its value and related dimensional combinations.

2.3

entrypoint

schema or linkbase in the applicable taxonomy that represents the filing requirements and gets mentioned in the instance by the reporter.

2.4

fact

XBRL element in an instance document with a mandatory contextRef attribute and optional attributes like unitRef, xml:lang or xsi:nil.

2.5

filer

reporting entity.

2.6

filing

unit of information that is transmitted to a filing system for receipt, validation and acceptance. It is the conveyance of an XBRL instance document or series of XBRL instance documents.

2.7

filing system

reporting application in which XBRL instance documents are filed, received, analysed and redistributed.

2.8

footnote

text annotations associated with particular facts in an XBRL instance document.

2.9

instance document

XBRL file that carries facts. It can only be sent as part of a filing originating with a filer. A filing comprises of one or more instance documents.

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