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Improving transparency in financial and business reporting - Harmonisation topics - Part 3: European XBRL Taxonomy Architecture

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CEN WORKSHOP AGREEMENT

CWA 16744-3

April 2014

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English version

Improving transparency in financial and business reporting - Harmonisation topics - Part 3: European XBRL Taxonomy Architecture

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.

The individuals and organizations which supported the technical consensus represented by the CEN Workshop Agreement are:

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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*

The formal process followed by the Workshop in the development of the CEN 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 the CEN Workshop Agreement or possible conflict with standards or legislation. This CEN Workshop Agreement can in no way be held as being an official standard developed by CEN and its members.

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.

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0 Introduction

0.1 General

The purpose of this document is to present and explain the European XBRL Taxonomy Architecture (EXTA) defined by European supervisory authorities. In particular, it explains the scope (coverage of information requirements), the modularization of files, the manner of defining concepts and relations, and other important design aspects [Bund13, p.3]. It is fully compatible with the Data Point Methodology approach. As DPMs are semantic models being created by supervisory experts, they are not formalized from a technical point of view. XBRL, as a formal language, can fill this gap. XBRL, as a data format, is standardized and can therefore be used to enable automated processes. XBRL taxonomies are metadata specifications that provide a formal description of the data requirements to be used as data format in the European reporting process. The document also intends to provide a description for IT experts about the linkage between a DPM, as a source, and the XBRL taxonomy, as a target, of a transformation process.

These pages are an introduction to the guidelines of the EXTA.

- European: This project is funded by the EU commission to support the standardization process for supervisory reporting in Europe, but there is no restriction in applying it anywhere else;
- XBRL: This format has been chosen by the supervisory authorities of the European Banking Authority (EBA) and the European Insurance and Occupational Pensions Authority (EIOPA) for the electronic data exchange between the national competent authorities (NCA) and the European supervisory authorities (ESA);
- Taxonomy Architecture: This architecture has been created to limit the wide variety of options to define an XBRL taxonomy because different European XBRL taxonomies for similar purposes may cause incompatibility and would lead to increased implementation costs for all adopters in the EU market.

0.2 Objective

The objective of the EXTA is to define a set of architecture guidelines that transform a European DPM without a loss in quality of the XBRL format. The taxonomy architecture provides a set of rules for this transformation in order to enable the creation of consistent and predictable XBRL metadata definitions in an automated process. The EXTA supports a modular structure to enable the extensibility of these taxonomies, as well as to facilitate their maintenance. As the EXTA is a formal representation of a DPM, it contains several structural concepts which have no correspondence to other known XBRL architectures.

0.3 Target audience

The EXTA is targeted at taxonomy authors: Initially, for organizations like EBA, EIOPA, European Securities and Markets Authority (ESMA), European Central Bank (ECB) etc. As a spin-off of these taxonomies, local (national) initiatives will emerge, hosted by National Supervisory Agencies (NSA's). To accommodate the demands of local legislation, the European taxonomies may need to be extended for local requirements. The EXTA is also aimed at supporting these national extensions in accordance with the same guiding principles. The main advantage is to have a consistent framework of XBRL taxonomies, which enables a cost efficient implementation of software solutions.

Consistent taxonomies throughout Europe also create the opportunity for cross-EU harmonization of terminology and, at a later stage, consistent reported facts that are more easily analyzed because the underlying structure is the same and the terms used are complementary.

A consequence of a consistent taxonomy framework is that software developers can choose to support only the architectural guidelines of EXTA. Although this limits their software in supporting fully fledged XBRL taxonomies, it can improve implementation costs.

This document is aimed at the users of European supervisory taxonomies, in particular, editors of the taxonomy or producers of instance documents (by applying mappings to internal systems or assigning XBRL

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tags with values), as well as developers of the IT solutions that facilitate reporting in the XBRL format or the analysis of XBRL data [Bund13, p.3].

0.4 Relationship to other work

The reader of this EXTA is expected to be familiar with the principles of data modeling, and have a thorough understanding of the XBRL family of specifications, in order to evaluate the impact of the rules set to the XBRL taxonomy that needs to be created.

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1 Scope

The EXTA has been defined for the creation of XBRL Taxonomies in the context of European supervisory reporting. XBRL taxonomies following this architecture are published by a European supervisory authority to reflect the data requirements based on a DPM in a machine-readable form.

2 Terms and definitions

For the purposes of this document, the following terms and definitions apply.

2.1
concept
XML element defined in the substitutionGroup xbrli:item or xbrli:tuple

2.2
data point model
DPM
structures of data describing the characteristics of the information exchanged, as it relates to supervisory reporting processes

2.3
dimension
data set of one characteristic area which is composed of individual and non-overlapping data elements

Note 1 to entry: In XBRL terms, a dimension is an abstract concept in the substitutionGroup xbrldt:dimensionItem.

2.4
domain
category with items that share a common semantic identity

Note 1 to entry: A domain is an abstract concept and is the parent in a domain-member relationship.

EXAMPLE: All individual countries can be members in a domain 'Countries'.

2.5
family
groups of Dimensions relevant for presentation or querying purposes.

Note 1 to entry: In XBRL terms, a family is an abstract concept in the substitutionGroup xbrli:item with the @type set to 'model:familyType'.

2.6
framework
business term common to a group of business users that refer to the reporting regulations for a domain specific scope of information, like COREP, FINREP or Solvency II

Note 1 to entry: Frameworks are public elements represented using XBRL abstract items with @type set to 'model:frameworkType' in schema 'fws.xsd'.

2.7
item
abstract XML element in the substitutionGroup xbrli:item that can be used to carry facts or to represent business measurements.

Note 1 to entry: The item is defined by XBRL International as a placeholder for creating concepts.

2.8
(domain) member
discrete, countable, and can be explicitly defined in a domain

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