



Companies and Intellectual
Property Commission

a member of **the dti** group

CIPC XBRL Taxonomy 2020

Release notes

Last update: 2020-08-24

Final v1.2 (2020-08-24)

- Bug fixing release v1.2
- Taxonomy package information was updated due to a duplicate entry point defined for the GRAP purposes
 - CIPC-CA-GRAP-ISBN-SFPCN-CFDM entry point now points to the correct schema:
http://xbrl.cipc.co.za/taxonomy/2020-09-30/rep/cipc/entry/grap/cipc_grap_02_isbn_sfpcn_cfdm_entry_point_2020-09-30.xsd

Final v1.1 (2020-08-14)

- Bug fixing release v1.1
- Fixed typos in element names for the following elements (Preferance -> Preference):
 - (cipc-ca) Comprehensive income attributable to preference shares
 - (cipc-ca) Profit (loss) attributable to preference shares
- Updated element names for the following text blocks (consistency with the naming convention – added *Explanatory* suffix in the element @name and @id):
 - (grap) Description of accounting policy for materiality [text block]
 - (grap) Description of accounting policy for service concession assets [text block]
 - (grap) Description of accounting policy for transfer of functions between entities (grap) not under common control [text block]
 - (grap) Description of accounting policy for cash and cash equivalents [text block]
 - (grap) Description of accounting policy for change in accounting estimates [text block]
- Added @abstract='true' for the following elements:
 - (grap) Payments [abstract]
 - (grap) Receipts [abstract]
- Removed @abstract='true' for the following elements:
 - (cipc-ca) Comprehensive income attributable to preference shares

Final v1.0 (2020-08-02)

- Final version of the taxonomy after public consultations
- High-level changes include (in addition to the PWD updates):
 - Import of the LEI taxonomy (REC 2020-07-02¹) as published by XBRL International and Global LEI Foundation. Custom defined LEI taxonomy present in the previous versions of the CIPC taxonomy is now replaced with the standard LEI element from the LEI taxonomy. Placement of the element remains the same (as part of the *General information about financial statements*)
 - Added 11 new GRAP-specific elements based on the feedback received from the public consultations:
 - Adjustments for increase (decrease) in payables from exchange transactions

¹ See <https://taxonomies.xbrl.org/taxonomy/87>

- Adjustments for increase (decrease) in payables from non-exchange transactions
- Adjustments for increase (decrease) in receivables from exchange transactions
- Adjustments for increase (decrease) in receivables from non-exchange transactions
- Description of accounting policy for materiality [text block]
- Description of accounting policy for service concession assets [text block]
- Description of accounting policy for transfer of functions between entities not under common control [text block]
- Increase (decrease) in payables from exchange transactions
- Increase (decrease) in payables from non-exchange transactions
- Increase (decrease) in receivables from exchange transactions
- Increase (decrease) in receivables from non-exchange transactions
- Service charges
- Abstract attribute set to 'true' for the following existing elements in the CIPC taxonomy (for consistency):
 - Empowerment share reserve [member]
 - Regulatory statutory credit risk [member]
 - IFRS 9 transitional adjustment [member]
 - IFRS 15 transitional adjustment [member]
 - Deferred tax on share based payment transaction [member]
 - Share buy back [member]
 - Transfer of vested equity options [member]
 - Unincorporated property partnerships capital reductions and contributions [member]

Public Working Draft PWD (2020-07-08)

- Initial version of the taxonomy for public consultations
- High-level changes include:
 - Addition of new *GRAP* taxonomy module to reflect tagging requirements for the GRAP entities subject to the XBRL mandate (see *CIPC XBRL Taxonomy 2020 Framework Architecture - 2020-07-08.docx* for technical details and *CIPC XBRL Taxonomy 2020 GRAP Data Model - 2020-07-08.xlsx* for details on information/reporting requirements)
 - Update of the *IFRS-FULL* and *IFRS-SMEs* taxonomy modules to reflect changes introduced by the IFRS Foundation in the annual release of the IFRS taxonomy for 2020 (see *CIPC XBRL Taxonomy 2020 IFRS Data Model - 2020-07-08.xlsx* for details on information/reporting requirements)
 - Revised list of mandatory tags (see *CIPC XBRL Taxonomy Mandatory Elements - 2020-07-08.xlsx*)
 - Removal of @targetRole attributes in the IFRS-FULL and IFRS-SMEs taxonomy modules that were linking the solo/consolidated axis in dimensional tables. Instead, a new ELR was introduced (*[999.999] Dimensional qualification for line items*) to link all reportable elements that are not dimensionally qualified with the solo/consolidated axis.

