



Companies and Intellectual
Property Commission

a member of **the dti** group

Companies and Intellectual Property Commission CIPC XBRL Taxonomy Release Notes

Last update: 2018-05-02

V1.6 (2018-05-02)

Updates summary

Reports layer

1. Concept name filter changed for \$v4 under value assertion *va_03* to *cn_024* (*cipc-ca:FullRegisteredNameOfCompany*)
2. Removed value assertions *ec_27* and *ec_28* from *for_cipc_full_ifrs_2016-08-31.xml* and *for_cipc_ifrs_for_smes_2016-08-31.xml*

Files affected by update

All contents of the taxonomy package were regenerated (hence modification date is changed) however only the following files have different content from the previous release:

- *rep/cipc/formula/for_cipc_full_ifrs_2016-08-31.xml*
- *rep/cipc/formula/for_cipc_ifrs_for_smes_2016-08-31.xml*

Moreover, the taxonomy package information was updated in terms of versioning information.

V1.5 (2018-03-08)

Updates summary

Reports layer

3. *linkbaseRef* element was removed from all IFRS and IFRS-SMEs-based entry points for the following linkbases:
 - *pre_cipc_ca_2016-08-31_role-000200.xml*
 - *def_cipc_ca_2016-08-31_role-000200.xml*
4. Removed value assertions *ec_01* and *ec_02* from *for_cipc_ca_fas_2016-08-31.xml*
5. Removed value assertions *ec_01*, *ec_22*, *ec_40-ec_47*, *ec_51*, *ec_58*, *ec_59* and *va_07* from *for_cipc_full_ifrs_2016-08-31.xml* and *for_cipc_ifrs_for_smes_2016-08-31.xml*

Files affected by update

All contents of the taxonomy package were regenerated (hence modification date is changed) however only the following files have different content from the previous release:

- *rep/cipc/formula/for_cipc_ca_fas_2016-08-31.xml*
- *rep/cipc/formula/for_cipc_full_ifrs_2016-08-31.xml*
- *rep/cipc/formula/for_cipc_ifrs_for_smes_2016-08-31.xml*
- *rep/cipc/full_cipc_entry_point_full_ifrs_2016-08-31.xsd*
- *rep/cipc/full_cipc_entry_point_ifrs_for_smes_2016-08-31.xsd*
- *rep/cipc/entry/full_ifrs/cipc_full_ifrs_01_isbn_sfpcn_ocibt_cfim_entry_point_2016-08-31.xsd*
- *rep/cipc/entry/full_ifrs/cipc_full_ifrs_02_isbn_sfpcn_ocint_cfim_entry_point_2016-08-31.xsd*
- *rep/cipc/entry/full_ifrs/cipc_full_ifrs_03_isbf_sfpcn_ocibt_cfim_entry_point_2016-08-31.xsd*
- *rep/cipc/entry/full_ifrs/cipc_full_ifrs_04_isbf_sfpcn_ocint_cfim_entry_point_2016-08-31.xsd*
- *rep/cipc/entry/full_ifrs/cipc_full_ifrs_05_isbn_sfpol_ocibt_cfim_entry_point_2016-08-31.xsd*
- *rep/cipc/entry/full_ifrs/cipc_full_ifrs_06_isbn_sfpol_ocint_cfim_entry_point_2016-08-31.xsd*
- *rep/cipc/entry/full_ifrs/cipc_full_ifrs_07_isbf_sfpol_ocibt_cfim_entry_point_2016-08-31.xsd*
- *rep/cipc/entry/full_ifrs/cipc_full_ifrs_08_isbf_sfpol_ocint_cfim_entry_point_2016-08-31.xsd*
- *rep/cipc/entry/full_ifrs/cipc_full_ifrs_09_isbn_sfpcn_ocibt_cfdm_entry_point_2016-08-31.xsd*

- rep/cipc/entry/full_ifrs/cipc_full_ifrs_10_isbn_sfpcn_ocint_cfdm_entry_point_2016-08-31.xsd
- rep/cipc/entry/full_ifrs/cipc_full_ifrs_11_isbf_sfpcn_ocibt_cfdm_entry_point_2016-08-31.xsd
- rep/cipc/entry/full_ifrs/cipc_full_ifrs_12_isbf_sfpcn_ocint_cfdm_entry_point_2016-08-31.xsd
- rep/cipc/entry/full_ifrs/cipc_full_ifrs_13_isbn_sfpol_ocibt_cfdm_entry_point_2016-08-31.xsd
- rep/cipc/entry/full_ifrs/cipc_full_ifrs_14_isbn_sfpol_ocint_cfdm_entry_point_2016-08-31.xsd
- rep/cipc/entry/full_ifrs/cipc_full_ifrs_15_isbf_sfpol_ocibt_cfdm_entry_point_2016-08-31.xsd
- rep/cipc/entry/full_ifrs/cipc_full_ifrs_16_isbf_sfpol_ocint_cfim_entry_point_2016-08-31.xsd
- rep/cipc/entry/ifrs_for_smes/cipc_ifrs_for_smes_01_isbn_sfpcn_ocibt_cfim_entry_point_2016-08-31.xsd
- rep/cipc/entry/ifrs_for_smes/cipc_ifrs_for_smes_02_isbn_sfpcn_ocint_cfim_entry_point_2016-08-31.xsd
- rep/cipc/entry/ifrs_for_smes/cipc_ifrs_for_smes_03_isbf_sfpcn_ocibt_cfim_entry_point_2016-08-31.xsd
- rep/cipc/entry/ifrs_for_smes/cipc_ifrs_for_smes_04_isbf_sfpcn_ocint_cfim_entry_point_2016-08-31.xsd
- rep/cipc/entry/ifrs_for_smes/cipc_ifrs_for_smes_05_isbn_sfpol_ocibt_cfim_entry_point_2016-08-31.xsd
- rep/cipc/entry/ifrs_for_smes/cipc_ifrs_for_smes_06_isbn_sfpol_ocint_cfim_entry_point_2016-08-31.xsd
- rep/cipc/entry/ifrs_for_smes/cipc_ifrs_for_smes_07_isbf_sfpol_ocibt_cfim_entry_point_2016-08-31.xsd
- rep/cipc/entry/ifrs_for_smes/cipc_ifrs_for_smes_08_isbf_sfpol_ocint_cfim_entry_point_2016-08-31.xsd
- rep/cipc/entry/ifrs_for_smes/cipc_ifrs_for_smes_09_isbn_sfpcn_ocibt_cfdm_entry_point_2016-08-31.xsd
- rep/cipc/entry/ifrs_for_smes/cipc_ifrs_for_smes_10_isbn_sfpcn_ocint_cfdm_entry_point_2016-08-31.xsd
- rep/cipc/entry/ifrs_for_smes/cipc_ifrs_for_smes_11_isbf_sfpcn_ocibt_cfdm_entry_point_2016-08-31.xsd
- rep/cipc/entry/ifrs_for_smes/cipc_ifrs_for_smes_12_isbf_sfpcn_ocint_cfdm_entry_point_2016-08-31.xsd
- rep/cipc/entry/ifrs_for_smes/cipc_ifrs_for_smes_13_isbn_sfpol_ocibt_cfdm_entry_point_2016-08-31.xsd
- rep/cipc/entry/ifrs_for_smes/cipc_ifrs_for_smes_14_isbn_sfpol_ocint_cfdm_entry_point_2016-08-31.xsd
- rep/cipc/entry/ifrs_for_smes/cipc_ifrs_for_smes_15_isbf_sfpol_ocibt_cfdm_entry_point_2016-08-31.xsd
- rep/cipc/entry/ifrs_for_smes/cipc_ifrs_for_smes_16_isbf_sfpol_ocint_cfim_entry_point_2016-08-31.xsd

Moreover, the taxonomy package information was updated in terms of versioning information.

v1.4 (2018-02-21)

Updates summary

Reports layer

1. For both IFRS-FULL and IFRS-SMEs modules, test expression was updated for the value assertions *va_20* and *va_21*. Function *string-length* was replaced with *count* function to avoid specification errors raised for facts where more than one footnote is attached.
2. For both IFRS-FULL and IFRS-SMEs modules, error message for the *va_13* was updated (*msg_13*) with the correct element label which existence is checked.

Files affected by update

All contents of the taxonomy package were regenerated (hence modification date is changed) however only the following files have different content from the original release:

- rep/cipc/formula/for_cipc_full_ifrs_2016-08-31.xml
- rep/cipc/formula/for_cipc_ifrs_for_smes_2016-08-31.xml

Moreover, the taxonomy package information was updated in terms of versioning information.

V1.3 (2018-02-02)

Updates summary

Definition layer

1. CIPC custom data type *cipc-fdn:registrationNumberItemType* was updated. Base data type was changed to *stringItemType* with new pattern applied: $((18|19|20)[0-9][0-9])/([0-9]{6})/([0-9]{2})$;
2. Three explanatory text block elements were renamed in order to distinguish them from similar IFRS items:
 - a. *cipc-ca_DisclosureOfBorrowingsExplanatory* was renamed to *cipc-ca_DisclosureOfBorrowingsSpecificToDirectorsReportExplanatory*
 - b. *cipc-ca_DisclosureOfGoingConcernExplanatory* was renamed to *cipc-ca_DisclosureOfGoingConcernSpecificToDirectorsReportExplanatory*
 - c. *cipc-ca_DisclosureOfBusinessCombinationExplanatory* was renamed to *cipc-ca_DisclosureOfBusinessCombinationsSpecificToDirectorsReportExplanatory*
3. Standard labels were updated for the above mentioned three elements to:
 - a. *Disclosure of borrowings (specific to Directors' report) [text block]*
 - b. *Disclosure of going concern (specific to Directors' report) [text block]*
 - c. *Disclosure of business combinations (specific to Directors' report) [text block]*
4. Documentation label was added to the above mentioned three elements: *Please note that this element is specific to Director's report only. For tagging of notes and explanatory disclosures, please use the corresponding IFRS item.*

Reports layer

3. For the `<msg:message>` element identified by `id="msg_67"` within the formula linkbase file *for_cipc_ifrs_for_smes_2016-08-31.xml*, the `<gen:arc> xlink:from` attribute was changed from `valueAssertion_7` to `valueAssertion_6`
4. Change listed in the point 2 of *Definition layer updates summary*, was reflected in the presentation linkbase under role 800300.
5. For both IFRS-FULL and IFRS-SMEs modules, *cipc-ca_DisclosureOfBusinessCombinationsExplanatory* element was replaced with the *ifrs-full/ifrs-smes_DisclosureOfBusinessCombinationsExplanatory* within the role 800500.

Files affected by update

All contents of the taxonomy package were regenerated (hence modification date is changed) however only the following files have different content from the original release:

- def/ca/cipc_ca-cor_2016-08-31.xsd
- def/ca/fdn/cipc_ca_fdn_2016-08-31.xsd
- def/ca/labels/lab_cipc_ca-en_2016-08-31.xml
- rep/cipc/formula/for_cipc_ifrs_for_smes_2016-08-31.xml
- rep/cipc/linkbases/ifrs_for_smes/pre_cipc_ifrs_for_smes_2016-08-31_role-800300.xml
- rep/cipc/linkbases/full_ifrs/pre_cipc_full_ifrs_2016-08-31_role-800300.xml
- rep/cipc/linkbases/ca/pre_cipc_ca_2016-08-31_role-800500.xml
- rep/cipc/references/ref_cipc_full_ifrs_2016-08-31.xml
- rep/cipc/references/ref_cipc_ifrs_for_smes_2016-08-31.xml

v1.2 (2017-12-15)

Updates summary

Definition layer

1. Added 7 new *cipc-ca* elements of *textBlockItemType* in the core schema:
 - *cipc-ca:StatementOfFinancialPositionExplanatory*
 - *cipc-ca:IncomeStatementExplanatory*
 - *cipc-ca:StatementOfComprehensiveIncomeExplanatory*
 - *cipc-ca:StatementOfCashFlowsExplanatory*
 - *cipc-ca:StatementOfChangesInEquityExplanatory*
 - *cipc-ca:StatementOfChangesInNetAssetsAvailableForBenefitsExplanatory*
 - *cipc-ca:StatementOfIncomeAndRetainedEarningsExplanatory*
2. Added standard labels in English for each new *textBlockItemType* created (as listed above)

Reports layer

1. Updated structure of each PFS in both IFRS-FULL and IFRS-SMES (explanatory text blocks at top of each structure)
2. Removed word *Notes* from ELR [800.100] and [800.200] in the role schema
3. Added 2 new presentation structures for *List of notes* and *List of accounting policies* (for both IFRS-FULL and IFRS-SMES)
 - a. <http://xbrl.cipc.co.za/taxonomy/role/800.300/ListOfNotes>
 - b. <http://xbrl.cipc.co.za/taxonomy/role/800.400/ListOfAccountingPolicies>
4. Reordering of the existing ELRs under CA module starting from [800.300]
 - a. Reflected also on the level of the filename (as indicated in the section below)
 - b. Reflected also on the level of each entry point (updated *linkbaseRef*)
5. Application of Assertion Severity 1.0 specification:
 - a. Added imports of *assertion-severity.xsd* schema (`<xsd:import namespace="http://xbrl.org/2016/assertion-severity" schemaLocation="http://www.xbrl.org/2016/assertion-severity.xsd"/>`) in each entry point available in the taxonomy;
 - b. Added *assertion-unsatisfied-severity arcroleRefs* in each formula linkbase file
 - c. Updated severity of each formula defined in the taxonomy
 - i. For ERRORS, assertions are connected with *gen:arc* with label *sev_error*
 - ii. For WARNINGS, assertions are connected with *gen:arc* with label *sev_warning*
 - d. Updated error messages for WARNINGS
6. Added two new value assertions *va_20* and *va_21* in both IFRS-FULL and IFRS-SMEs modules, validating the existence of footnotes for all elements (from the warnings list) reported with nil values or zeros (the latter only applies for *Liabilities* and *Revenue* that are marked as errors);
7. Removed empty file *pre_cipc_ifrs_for_smes_2016-08-31_role-700000.xml* from IFRS-SMEs module from linkbases folder
 - a. Removed also any existing reference to the above file in all entry point schemas
8. Added missing English label in the IFRS-SMEs module for *DateOfEndOfReportingPeriod2013* (IFRS-FULL element used in the shared CA structure)

Files affected by update

All contents of the taxonomy package were regenerated (hence modification date is changed) however only the following files have different content from the original release:

- def/ca/cipc_ca-cor_2016-08-31.xsd
- def/ca/labels/lab_cipc_ca-en_2016-08-31.xml
- rep/cipc/entry/full_ifrs/cipc_full_ifrs_01_isbn_sfpcn_ocibt_cfim_entry_point_2016-08-31.xsd
- rep/cipc/entry/full_ifrs/cipc_full_ifrs_02_isbn_sfpcn_ocint_cfim_entry_point_2016-08-31.xsd
- rep/cipc/entry/full_ifrs/cipc_full_ifrs_03_isbf_sfpcn_ocibt_cfim_entry_point_2016-08-31.xsd
- rep/cipc/entry/full_ifrs/cipc_full_ifrs_04_isbf_sfpcn_ocint_cfim_entry_point_2016-08-31.xsd
- rep/cipc/entry/full_ifrs/cipc_full_ifrs_05_isbn_sfpol_ocibt_cfim_entry_point_2016-08-31.xsd
- rep/cipc/entry/full_ifrs/cipc_full_ifrs_06_isbn_sfpol_ocint_cfim_entry_point_2016-08-31.xsd
- rep/cipc/entry/full_ifrs/cipc_full_ifrs_07_isbf_sfpol_ocibt_cfim_entry_point_2016-08-31.xsd
- rep/cipc/entry/full_ifrs/cipc_full_ifrs_08_isbf_sfpol_ocint_cfim_entry_point_2016-08-31.xsd
- rep/cipc/entry/full_ifrs/cipc_full_ifrs_09_isbn_sfpcn_ocibt_cfdm_entry_point_2016-08-31.xsd
- rep/cipc/entry/full_ifrs/cipc_full_ifrs_10_isbn_sfpcn_ocint_cfdm_entry_point_2016-08-31.xsd
- rep/cipc/entry/full_ifrs/cipc_full_ifrs_11_isbf_sfpcn_ocibt_cfdm_entry_point_2016-08-31.xsd
- rep/cipc/entry/full_ifrs/cipc_full_ifrs_12_isbf_sfpcn_ocint_cfdm_entry_point_2016-08-31.xsd
- rep/cipc/entry/full_ifrs/cipc_full_ifrs_13_isbn_sfpol_ocibt_cfdm_entry_point_2016-08-31.xsd
- rep/cipc/entry/full_ifrs/cipc_full_ifrs_14_isbn_sfpol_ocint_cfdm_entry_point_2016-08-31.xsd
- rep/cipc/entry/full_ifrs/cipc_full_ifrs_15_isbf_sfpol_ocibt_cfdm_entry_point_2016-08-31.xsd
- rep/cipc/entry/full_ifrs/cipc_full_ifrs_16_isbf_sfpol_ocint_cfim_entry_point_2016-08-31.xsd
- rep/cipc/entry/ifrs_for_smes/cipc_ifrs_for_smes_01_isbn_sfpcn_ocibt_cfim_entry_point_2016-08-31.xsd
- rep/cipc/entry/ifrs_for_smes/cipc_ifrs_for_smes_02_isbn_sfpcn_ocint_cfim_entry_point_2016-08-31.xsd
- rep/cipc/entry/ifrs_for_smes/cipc_ifrs_for_smes_03_isbf_sfpcn_ocibt_cfim_entry_point_2016-08-31.xsd
- rep/cipc/entry/ifrs_for_smes/cipc_ifrs_for_smes_04_isbf_sfpcn_ocint_cfim_entry_point_2016-08-31.xsd
- rep/cipc/entry/ifrs_for_smes/cipc_ifrs_for_smes_05_isbn_sfpol_ocibt_cfim_entry_point_2016-08-31.xsd
- rep/cipc/entry/ifrs_for_smes/cipc_ifrs_for_smes_06_isbn_sfpol_ocint_cfim_entry_point_2016-08-31.xsd
- rep/cipc/entry/ifrs_for_smes/cipc_ifrs_for_smes_07_isbf_sfpol_ocibt_cfim_entry_point_2016-08-31.xsd
- rep/cipc/entry/ifrs_for_smes/cipc_ifrs_for_smes_08_isbf_sfpol_ocint_cfim_entry_point_2016-08-31.xsd
- rep/cipc/entry/ifrs_for_smes/cipc_ifrs_for_smes_09_isbn_sfpcn_ocibt_cfdm_entry_point_2016-08-31.xsd
- rep/cipc/entry/ifrs_for_smes/cipc_ifrs_for_smes_10_isbn_sfpcn_ocint_cfdm_entry_point_2016-08-31.xsd
- rep/cipc/entry/ifrs_for_smes/cipc_ifrs_for_smes_11_isbf_sfpcn_ocibt_cfdm_entry_point_2016-08-31.xsd
- rep/cipc/entry/ifrs_for_smes/cipc_ifrs_for_smes_12_isbf_sfpcn_ocint_cfdm_entry_point_2016-08-31.xsd
- rep/cipc/entry/ifrs_for_smes/cipc_ifrs_for_smes_13_isbn_sfpol_ocibt_cfdm_entry_point_2016-08-31.xsd
- rep/cipc/entry/ifrs_for_smes/cipc_ifrs_for_smes_14_isbn_sfpol_ocint_cfdm_entry_point_2016-08-31.xsd
- rep/cipc/entry/ifrs_for_smes/cipc_ifrs_for_smes_15_isbf_sfpol_ocibt_cfdm_entry_point_2016-08-31.xsd
- rep/cipc/entry/ifrs_for_smes/cipc_ifrs_for_smes_16_isbf_sfpol_ocint_cfim_entry_point_2016-08-31.xsd
- rep/cipc/formula/for_cipc_ca_fas_2016-08-31.xml
- rep/cipc/formula/for_cipc_full_ifrs_2016-08-31.xml
- rep/cipc/formula/for_cipc_ifrs_for_smes_2016-08-31.xml
- rep/cipc/full_cipc_entry_point_ca_fas-2016-08-31.xsd
- rep/cipc/full_cipc_entry_point_full_ifrs_2016-08-31.xsd
- rep/cipc/full_cipc_entry_point_ifrs_for_smes_2016-08-31.xsd
- rep/cipc/labels/lab_cipc_full_ifrs-en_2016-08-31.xml
- rep/cipc/labels/lab_cipc_ifrs_for_smes-en_2016-08-31.xml
- rep/cipc/linkbases/ca/def_cipc_ca_2016-08-31_role-800900.xml (filename was changed)
- rep/cipc/linkbases/ca/pre_cipc_ca_2016-08-31_role-800500.xml (filename was changed)
- rep/cipc/linkbases/ca/pre_cipc_ca_2016-08-31_role-800600.xml (filename was changed)

- rep/cipc/linkbases/rol_cipc_2016-08-31.xsd
- rep/cipc/references/ref_cipc_full_ifrs_2016-08-31.xml
- rep/cipc/references/ref_cipc_ifrs_for_smes_2016-08-31.xml

v1.1 (2017-10-26)

Updates summary

Definition layer

6. CIPC custom data type *cipc-fdn:registrationNumberItemType* was updated. Base data type was changed from *integerItemType* to *stringItemType* with new pattern applied: `((19|20)[0-9][0-9])/([0-9]{6})/([0-9]{2});`
7. Documentation label of each CIPC taxonomy element with *cipc-fdn:registrationNumberItemType* was updated to reflect the change in restriction pattern.

Reports layer

1. For each formula variable where fallback value was set to 'n/a', the value was replaced with '()' (empty value) to improve evaluation of the formulas within different validators;
2. All formulas that used reference to 'n/a' within test expression were revised and replaced with *not(empty())* functions to improve evaluation of the formulas within different validators;
3. For all existence check formulas that are affected by typed dimension application (e.g. ec_40, ec_41), a new variable was added for type dimension matching and is referred by \$v1 with *matchDimensionFilter* to assure that for each typed identifier existence check is evaluated;
4. For all existence check formulas the test expression was updated with *xs:date* function for the \$v2: *(not(empty(\$v1))) and (xs:date(xfi:period-end(xfi:period(\$v1))) eq (xs:date(\$v2) + xs:dayTimeDuration('P1D')))* to improve evaluation of the formulas within different validators.

Files affected by the update

All contents of the taxonomy package were regenerated (hence modification date is changed) however only the following files have different content from the original release:

- def/ca/cipc_ca-cor_2016-08-31.xsd
- def/ca/fdn/cipc_ca_fdn_2016-08-31.xsd
- def/ca/labels/lab_cipc_ca-en_2016-08-31.xml
- rep/cipc/formula/for_cipc_ca_fas_2016-08-31.xml
- rep/cipc/formula/for_cipc_full_ifrs_2016-08-31.xml
- rep/cipc/formula/for_cipc_ifrs_for_smes_2016-08-31.xml