NTA Overview

Overview date   : 15-05-2013
NT Version   : 8.0
Author   : Logius

Introduction

The Standard Business Reporting program

Standard Business Reporting is the international term for government initiatives which aim to simplify business-to-government information interchange, therefore reducing the administrative burden for companies.In the SBR programme, government parties and the market work together to simplify the composition and exchange of (financial) reports.

The aim of the SBR programme is to reduce the amount of work that businesses have to do when compiling and delivering compulsory reports to public authorities.

In consultation with several chain partners, including the Chamber of Commerce, the SBR has compiled the Dutch Taxonomy (NT) which allows information to be exchanged within the financial chain of accountability.This taxonomy makes it easier for businesses to fulfil their obligations to provide information that arise from the Annual Accounts Act and the tax and statistics legislation.

Wide-spread regulation has taken place in the Dutch Taxonomy which has removed duplications and differences in the data requested from businesses.The Dutch Taxonomy contributes to far-reaching semantic and syntactic standardisation of data definitions.

Dutch Taxonomy Architecture

This document contains an overview of the architectural rules in the Dutch Taxonomy Architecture (NTA) that are applicable to one version of the Dutch Taxonomy (NT).

This version contains the rules for NT version 8.0 stated as of 15-05-2013.

The rules are structured as follows:

2 - Syntax rules

The architecture rules starting with the number 2 deal with the usage of the XBRL syntax within the NT

3 - Naming conventions

The rules starting with the number 3 state naming rules for several components of the NT.

4 - Technical references

These rules apply at the XML element level. Each XML fragment that is allowed (or required) by XBRL will be discussed in a reference.

More information can be found on the SBR NT(A) Wiki:

Dutch Taxonomy Architecture rules

The background of Architecture Rules

NOTE:

No rights can be derived from this document. The rules as stated on the SBR NT(A) Wiki are leading:

Architecture rules on the SBR NT(A) Wiki

Technical References on the SBR NT(A) Wiki

Table of Contents

Architecture Rules

This section contains the Architecture Rules in the Dutch Taxonomy Architecture.
The NTA rules in this section consist of the set that was valid on 15-05-2013.

NOTE:
This doucment only contains a representation of the rules at the moment the document is created.
No rights can be derived from this document. The rules as stated on the SBR NT(A) Wiki are leading:
Architecture rules on the SBR NT(A) Wiki

2.01.00.01

Architecture rule 2.01.00.01	
Rule	Taxonomies that are part of the Dutch Taxonomy MUST comply with all rules in this document
Explanation	This is a master rule; a taxonomy complies with this rule if it complies with all the rules in this document.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

This rule cannot be automatically verified.

RH: Only if all other rules confirm 'OK'.

2.01.00.02

Architecture rule 2.01.00.02	
Rule	EACH file in the Dutch Taxonomy MUST be XBRL 2.1 valid
Explanation	This seems evident, but it is possible to add separate XML schema files containing constructions that are not XBRL 2.1 compliant. This rule requires each individual file in the Dutch Taxonomy to be XBRL 2.1 compliant.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

RH: This is a basic verification. All files that are part of the Dutch Taxonomy have to be valid conform the requirements stipulated by the XBRL 2.1 specification and the XBRL modules based on that. Specifically: XBRL 2.1, XBRL Dimensions 1.0, Generic Links 1.0 and XBRL Formula 1.0.

2.01.00.03

Architecture rule 2.01.00.03	
Rule	Each Dutch Taxonomy entry point schema MUST publish the permitted period of reporting with SBR-Dutch Taxonomy-Management
Explanation	Reportes access the Dutch Taxonomy using entrypoints: the report schema files representing a form or report. The valid lifespan of such entrypoints cannot be stored in the taxonomy itself, therefore parties that include such entrypoints in the Dutch Taxonomy must inform Logius on the period during which instances referencing the entrypoint are allowed by the Digipoort. This information is published on the SBR-nl website.

Other information	
References	SBR-Australia: 46 DI
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

http://www.sbr-nl.nl/fileadmin/SBR/documenten/NT_2012/Geldigheid_reports_2012.xlsx

2.01.00.04

Architecture rule 2.01.00.04	
Rule	Recipients of Dutch Taxonomy entry point schemas MUST indicate if they are capable of processing reports based on that entry point schema
Explanation	In addition to 2.01.00.03 it is not only possible to publish the permitted period in which the reporter can send instances to the Digipoort, but also for the recipient to state when instances can be processed. The purpose is to provide a means for reporters to test using the Digipoort without instances reaching the recipient. This can be useful to prevent the receipt of beta versions of the Dutch Taxonomy in the processing systems of the recipient.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	2.01.00.03

Digipoort checks instances that are sent for this.

2.01.00.05

Architecture rule 2.01.00.05	
Rule	Re-use of parts of the Dutch Taxonomy are only allowed conform the rules in this wiki concerning reuse of data
Explanation	Re-use of data is an important part of the Dutch Taxonomy to prevent redundancy across regulators. There is also considerable extra complexity involved mainly due to the discovery mechanism of XBRL. A special wiki page has been devoted to this subject.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	GEN-base_en_hergebruik#Overig_hergebruik_in_domeinextensies

RH: '''Inclusion of the mandatory D-link general-special for duplication is (not) yet included in the rules, but without linkbaseRef in the schema!'''

2.01.00.06

Architecture rule 2.01.00.06	
Rule	The Dutch Taxonomy MUST NOT refer to external DTSs which are not authorised by SBR-Dutch Taxonomy management
Explanation	Parties that need to refer to XBRL building blocks that are not part of the Dutch Taxonomy (e.g. IFRS) must announce this to the SBR-Dutch Taxonomy management, who will include this on the agenda of the Dutch Taxonomy Working group. These kinds of references require taking into consideration whether the referred taxonomy might be included as part of the Dutch Taxonomy to positively influence the speed with which users can load the Dutch Taxononmy.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.01.00.07

Architecture rule 2.01.00.07	
Rule	Concepts from NL-GEN or NL-CD taxonomies MUST be used if these are semantically (1. reference, 2. element/@name, 3. standard label, 4. hierarchy) equivalent
Explanation	This rule is key in reuse of data elements, and therefore key in the SBR programme. To support Dutch Taxonomy partners in locating suitable concepts, SBR-NT management offers the use of tool that can locate candidates based on: * concept name (in English) * references and/or documentation labels * standard label (Dutch and optionally English) * hierarchical relationships The final judgement on semantic comparability is always in the hands of subject matter experts.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.01.00.08

Architecture rule 2.01.00.08	
Rule	NT domains MUST NOT define resources on NL-GEN or NL-CD concepts with an @xlink:role content http://www.xbrl.org/2003/role/reference, http://www.xbrl.org/2003/role/documentation
Explanation	The definition of an XBRL concept is the most crucial part of the information. Dutch Taxonomy partners using NL-GEN and NL-CD concepts have selected them on the basis of their definition. The inclusion of more definitions MAY harm the original, causing confusion with users. Supplementary definition to NL-GEN and NL-CD MUST be reported to SBR-Dutch Taxonomy management to enable discussions to be held with all parties involved.

Other information	
References	GFM2.0: 1.5.5
	GFM2.0: 1.9.1
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.01.00.09

Architecture rule 2.01.00.09	
Rule	BOM characters MUST NOT be used in files that form the Dutch Taxonomy
Explanation	BOM (Byte Order Mark) is an 'invisible' characteristic of XML files that use UTF encoding that were introduced by older Microsoft products on the first position. Not all processing software can cope with this characteristic and MS has now also stopped this practice.

Other information	
References	en.wikipedia.org/wiki/Byte_order_mark
Date agreed	2013/01/16
Date introduced	2013/05/15
Date ended	
Is related to	

2.02.00.01

	Architecture rule 2.02.00.01
Rule	A schema MUST be based on XML Schema Specification 1.0 of the W3C
Explanation	XBRL 2.1 is based on XML Schema 1.0 only.

	Other information
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.02.00.02

Architecture rule 2.02.00.02	
Rule	A schema MUST contain only content based on XML Specification 1.0 of the W3C
Explanation	It is NOT allowed to include in annotations or elsewhere XML syntax that is based on a different version than XML 1.0

Other information	
References	SBR-AU: 21 SA
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.02.00.03

	Architecture rule 2.02.00.03
Rule	A schema MUST support UTF-8 character set for the content
Explanation	The character set declaration needs to be UTF-8. This does not mean that concept names can also be expressed in Kanji or otherwise. There are naming conventions to regulate actual name content. It is international best practice for XML schema content to be based on UTF-8.

	Other information
References	SBR Australia: 22 SA GFM2.0: 1.1.8
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	2.03.00.03

2.02.00.04

Architecture rule 2.02.00.04

Rule	A schema MUST contain an XML comment section stating the IP rights, release date and version. These MUST be placed on line two (and following)
Explanation	It is an international best practice to equip each published file with the author, version and release date. For Dutch Taxonomy files these IP rights are placed as high as possible within the file.

Other information

References	SBR-AU: 7 SA
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2011-11-23 RH: If the domain partners wish to include their own reference in the IP rights (a creation date or version number or similar.), this is allowed provided that this is identifiable and limited to one rule.

Identifying marks are two 'hash tags' at the start and end (## text ##) that can be included as XML comment in files and copied when creating the IP rights section of entry point schemas.

2.02.00.05

Architecture rule 2.02.00.05	
Rule	A schema MUST NOT contain more than one XML comment node
Explanation	XML comments are unnecessary for computer consumption. The objective is human readability. Human readability is not an objective of the Dutch Taxonomy. With the exception of rule 2.02.00.03 which can be read to post multiple XML comment nodes, this rule specifies that the IP rights section is stored in a single XML comment node. (which still allows row spanning)

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

Example:

<!--

This file is part of the Dutch Taxonomy

Intellectual Property State of the Netherlands

Produced on 2010-11-10 14:07:20

Created by: Y

-->

2.02.00.06

Architecture rule 2.02.00.06	
Rule	A schema MUST contain only prefixed element nodes
Explanation	XML Schema allows for the use of default namespaces. This requires no prefix declaraion. Multiple default xml namespace usage in schemas can create conflicts with XPath 2.0 xml default namespace declaration and the co-existence in a single XBRL formula. To prevent problems all elements in an XML Schema must be given a prefix. This does not hold for attributes, as the requirements for those are prescribed by XBRL 2.1.

Other information	
References	SBR-AU: 26 SA
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.02.00.07

	Architecture rule 2.02.00.07
Rule	A schema MUST have its root node (xs:schema) directly after the IP declaration
Explanation	No other reason than consistency.

	Other information
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.02.00.08

Architecture rule 2.02.00.08	
Rule	A schema MUST have a @targetNamespace
Explanation	The XML Schema specification allows the use of a @noTargetNamespace attribute, which effectively creates a schema without a targetNamespace. Dutch Taxonomy extenders rely on Dutch Taxonomy concepts that can be addressed. The namespace is the only option for addressing concepts, so this rules out the use of @noTargetNamespace.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.02.00.09

Architecture rule 2.02.00.09	
Rule	A schema MUST use @attributeFormDefault and @elementFormDefault with the values 'unqualified' and 'qualified' respectively
Explanation	FRTA rule.

Other information	
References	SBR-AU: 25 SA FRTA 1.0: 4.2.4
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.02.00.10

Architecture rule 2.02.00.10	
Rule	A schema MUST NOT include @blockDefault, @finalDefault and @version
Explanation	@blockDefault and @finalDefault specify default values for @block and @final in element nodes and complexTypes. These attributes are not allowed (see other Dutch Taxonomy Architecture rules), which means the schema defaults are also redundant. @version is sometimes used to indicate the version of the schema file, but there is no software actively using this attribute. NT version numbers are set in the URI of the namespace and the name of ZIP container used for publication.

Other information	
References	SBR-AU: 24 SI
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	4.01.038, 4.01.040, 4.01.117, 4.01.119, 4.01.122, 2.02.02.09, 2.02.02.10

2.02.00.11

Architecture rule 2.02.00.11	
Rule	A schema MUST NOT declare namespaces that are not being used in the schema
Explanation	Unused namespaces are wasted material inside a DTS.

Other information	
References	SBR Australia: 27 SA
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.02.00.12

Architecture rule 2.02.00.12	
Rule	A schema containing linkrole and/or arc role declarations MUST have that node (<xs:annotation><xs:appinfo>) directly behind the schema root node
Explanation	No other reason than consistency.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	4.01.004

2.02.00.14

Architecture rule 2.02.00.14	
Rule	A schema using <xs:import> nodes MUST place these directly behind <xs:annotation><xs:appinfo>
Explanation	No other reason than consistency.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.02.00.15

Architecture rule 2.02.00.15	
Rule	A schema MUST NOT import schemas of which no content is being addressed EXCEPT for XBRL specification schemas
Explanation	Unused schemas have no added value to the DTS

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

XML Schemas can use one another's content. There are two methods for this: the import and include routine. With a <xs:include> the retrieved schema is not given its own namespace, the retrieving and retrieved schema are seen as being one namespace. Limited use is made of this function (particularly XBRL-GL uses this functionality). Common practice should be used for working with the <xs:import> element.

2011-11-10 RH: Exception allowed for XBRL basic schemas: xbrli and link (schema xbrli is needed from XBRL 2.1 to indicate that a schema is a schema that can be validated in line with XBRL rules).

2011-11-23 RH: Entry point schemas can import a context schema. In a literal sense, these are then not used, but this schema is not meant here.

2.02.00.16

Architecture rule 2.02.00.16

Rule	xs:schema/xs:import/@schemaLocation MUST use absolute URIs for files outside a version of the DTS
Explanation	The Dutch Taxonomy ZIP file will not supply schemas from non-SBR Participants. That is why the <xs:import> must refer to absolute locations.

Other information

References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	4.01.074

2.02.00.17

Architecture rule 2.02.00.17	
Rule	xs:schema/xs:import/@schemaLocation MUST use relative URIs for files inside a version of the DTS
Explanation	NT files should not be referenced from the internet URL, but to the physical location in the directories of the ZIP file. This is to prevent problems for parties who cannot have an internet connection in their production environment and still need to perform validation.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	4.01.074

2012-01-31 RH: Problem in Dutch Taxonomy extensions (both corrective and supplementary versions). These do not work independently and are supplied without Dutch Taxonomy 'basic' module. This can result in validation being problematic.

2.02.00.18

Architecture rule 2.02.00.18	
Rule	xs:schema/xs:include MUST NOT be used
Explanation	Following international best practices for financial reporting (excluding transaction oriented XBRL-GL DTS's).

Other information	
References	GFM2.0: 1.3.1
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.02.00.19

Architecture rule 2.02.00.19	
Rule	A schema MUST NOT declare namespace prefixes on element level
Explanation	The XML Schema specification allows the use of @xml:base at element level, making it possible to change the namespace declaration for that element. Since there are no grounds for the use of multiple prefixes for the same namespace AND to make it simple and clear which namespaces are used in a schema only one location for declaration of the namespace in a schema is allowed. This effectively rules out the use of @xml:base. There is no valid functional reason to spread namespace declarations in a schema.

Other information	
References	SBR-AU: 28 SA GFM2.0: 1.1.7 http://www.w3.org/TR/xmlbase/#syntax
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.02.00.20

Architecture rule 2.02.00.20	
Rule	NT Partners MUST NOT create custom elements and attributes to extend concepts or linkbase content
Explanation	Custom elements and attributes for XII defined XML nodes do not add functionality unless this functionality is clearly agreed upon by all participants and the consequences have been implemented in software. To start the wide agreement, the new element or attribute has to be filed with SBR-Dutch Taxonomy management who will initiate the discussions.

Other information	
References	FRTA 2.3.9
Date agreed	
Date introduced	2011/04/06
Date ended	
Is related to	4.01.015

FRTA 2.3.9 describes the need for a custom attribute in tuple content models. The Dutch Taxonomy Architecture does not comply with FRTA here because the reason for this attribute is to enable footnotes on tuples content model in the instance. The Dutch Taxonomy Architecture does not allow footnotes.

2011-11-10 RH: Custom elements are allowed only for typed dimensions (but then do not extend a concept or linkbase)

2.02.00.21

	Architecture rule 2.02.00.21
Rule	NT defined elements MUST be referred to by any DTS entrypoint EXCEPT for NL-GEN or NL-CD defined elements
Explanation	NT created elements SHOULD be entrypoint discovered. Undiscovered elements clutter theDutch Taxonomy.

	Other information
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	2.02.02.04

*RH: Inadvertently incorporated twice? see 2.02.02.04

2012-01-31 RH: note that the rule concerns ELEMENTS and not concepts! This prevents unused typed dimensions, link:parts, and non-XDT segment and scenario content.

2.02.00.22

Architecture rule 2.02.00.22	
Rule	Only one <xs:annotation> per schema file is allowed
Explanation	From a syntax perspective multiple <annotation> could be used to host an <appinfo> each. There is no functional requirement for this so it just clutters theDutch Taxonomy. The only other allowed child node is xs:documentation. This content must be resolved through linkbases (label or reference).

Other information	
References	
Date agreed	
Date introduced	2011/11/23
Date ended	
Is related to	2.02.00.12

2012-04-15: Explanation detailed with correct use of xs:documentation.

2.02.00.23

Architecture rule 2.02.00.23	
Rule	Entrypoint xs:schema MUST have @id.
Explanation	The @id points to a generic label that contains the functional name of the entrypoint schema.

Other information	
References	
Date agreed	2012/12/05
Date introduced	2013/05/15
Date ended	
Is related to	

20121217 RH: NT7.0 does not yet contain a linkebaseRef to the generic label linkbase.

2.02.01.01

Architecture rule 2.02.01.01	
Rule	A schema MUST be a DTS entrypoint OR define linkroles OR arcroles OR link:parts OR context fragments OR abstract items OR types OR enumerations OR dimensions OR domain(member)s OR hypercubes, NO mixing EXCEPT for tuples.
Explanation	Every XML node that is created is placed in a separate schema based on its function. This approach allows the greatest degree of freedom to potential extenders of the Dutch Taxonomy, to select those parts that are required to give shape to the extension. Furthermore, this approach paves the way to a simplified way of dealing with new or improved versions of parts of the Dutch Taxonomy.

Other information	
References	SBR Australia: 20 DI / 50 DI / 51 DI / 52 DI / 53 SA / 54 DI
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2012-01-31 RH: The primary domain is an odd man out. Internally, the primaries that are linked to a cube are also known as lineItems. The D-linkbase with these links now has no place in the architecture.

2012-07-04 RH: Decision of the Dutch Taxonomy Working Group, tuple (derived) concepts MAY be included in a single schema.

2.02.01.02

Architecture rule 2.02.01.02	
Rule	A schema that defines concepts MUST have a linked 2.1 label linkbase
Explanation	Each schema that creates XML nodes must provide the means to include these nodes correctly in a presentation. The XBRL specification provides a label linkbase to support such presentation. For each concept that can be reported in an instance a presentation label needs to be present for software suppliers. This rule, in cooperation with 2.02.02.26, makes sure that all instance nodes have presentable labels.

Other information	
References	SBR-AU: 15 SI
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	2.02.02.26

2.02.01.03

Architecture rule 2.02.01.03	
Rule	A schema that defines non-abstract items MUST have a linked (2.1) reference linkbase AND/OR a label linkbase with @xlink:role=documentation
Explanation	EveryDutch Taxonomy item that can hold facts must have a definition to enable the reporter to understand the meaning of the item. External documentation is linked using references and with the documentation the definition itself can be part of the DTS.

Other information	
References	SBR Australia: 16 SI
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	2.02.02.28

2.02.01.05

Architecture rule 2.02.01.05	
Rule	An element MUST NOT have more than one label resource in one language, role, arcrole, linkrole.
Explanation	XBRL 2.1 has determined that interpretation of multiple label resources within the same linkrole, arc role, role and language is software dependant. For theDutch Taxonomy that is unacceptable and therefore prohibited.

Other information	
References	FRTA 2.1.11 FRTA 2.1.18
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.02.02.01

Architecture rule 2.02.02.01	
Rule	Concept definitions MUST be placed on root level in a schema
Explanation	XML Schema allows for concepts to be defined in complexTypes. These concepts cannot be reused. The Dutch Taxonomy is about reuse so these type of elements are prohibited.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2011-11-06 RH: A change to CONCEPT definitions, not elements. typed elements and non-XDT elements can also be defined at other levels.

2011-11-23 RH: Changed from Element to Concept.

2.02.02.02

Architecture rule 2.02.02.02	
Rule	Concepts MUST NOT be defined more than once in the Dutch Taxonomy EXCEPT for concepts who have a general-special definition link
Explanation	The exception allows for Dutch Taxonomy partners to copy each others concepts for one year. After this year the concept will be moved to the general part of the DTS (NL-CD and NL-GEN). Extra restrictions apply for this situation: @name and standard label MUST match 100% and a definition links MUST be included.

Other information	
References	FRTA 2.1.1
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	Architecture rules 2.03.02.x, 3.02.05.20

'''BD:''' Rules solution required

2011-09-28 Dutch Taxonomy Architecturemeeting: Include mandatory D-linkbase but the D-linkbase may NOT be linked, that puts too much pressure on the overhead when validating a single entry point

RH 2011-11-12: Transferred from 2.03.02.01:

The arc role 'general-special' MUST be used to link concepts that have different technical definitions (such as @type) but that are semantically similar

The arcrole general-special specifies that the parent of the relationship is a generalisation of the child. Dit kan op twee manieren worden uitgelegd: technisch en semantisch. Technisch gezien is een element 'Straat' met een string datatype een generalisatie van een 'Straat' met een string datatype die gelimiteerd wordt tot 50 tekens. Semantisch gezien is een 'Straat binnenland' een specialisatie van 'Straat'. Er is geen voorschrift hoe de relatie geïnterpreteerd moet worden. In de XBRL 2.1 specificatie wordt een voorbeeld aangehaald waarbij bepaalde kosten een specialisatie zijn van een hoger totaal en dat door deze relatie te leggen, er ook een telling zou kunnen plaats vinden. Er is geen implementatie in software bekend van deze zienswijze.

SBR-NT-beheer stelt een speciale arcole ter beschikking voor de semantische relatie tussen twee concepten zodra daar behoefte aan is.

Note:

The inclusion of the aforementioned relationships between concepts is based on the provision of access in semantics between concepts. These relationships are documented and the question is whether the market would also want to use this level of detail.

2.02.02.03

Architecture rule 2.02.02.03

Rule	Abstract tuples MUST NOT occur
Explanation	Tuples are only allowed for grouping concepts that loose their meaning when presented separately or need repetition as a group. Eg. amount and description as a specification of costs.

Other information

References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	4.01.041

2.02.02.04

Architecture rule 2.02.02.04	
Rule	All concepts in the substitutionGroup xbrli:item or sbr:presentationItem created by a Dutch Taxonomy partner MUST be used in any presentation linkbase from that Dutch Taxonomy partner
Explanation	Fact carrying concepts and presentation concept need to be used in an entrypoint. No unused concepts of these types in the Dutch Taxonomy are allowed, they are waste.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	2.02.00.21

Variation of 2.02.00.21 (both are checked by Decimate), now specifically for a presentation linkbase.

2.02.02.05

Architecture rule 2.02.02.05	
Rule	<xs:element> MUST NOT be used to create new abstract elements that will serve as substitutionGroup for other elements, EXCEPT for SBR-Dutch Taxonomy-management
Explanation	Creation of new substitutionGroups is a matter that affects all Dutch Taxonomy partners. If there is a need, this can be reported to SBR-Dutch Taxonomy management who will schedule the request at the Dutch Taxonomy working group.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	4.01.041

2.02.02.07

Architecture rule 2.02.02.07	
Rule	Tuples MUST NOT create cycles
Explanation	To prevent software looping in circles, it is not allowed to nest tuples in circles Eg. Tuple_A has child Tuple_B has child Tuple_A.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	FRTA 2.3.6

2.02.02.08

Architecture rule 2.02.02.08	
Rule	xs:schema/xs:element/@abstract is mandatory
Explanation	In order to make the content of the @abstract explicit the attribute is mandatory on a <xs:element>.

Other information	
References	SBR Australia: 133 SI
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	4.01.041

2.02.02.09

Architecture rule 2.02.02.09

Rule	//xs:element/@block is NOT allowed
Explanation	Attribute is intended for schema construction to prevent derivations. The attribute only makes sense if the element author wants to prevent the creation of elements derived from the original element. It does not stop anyone from creating a similar element without making the derivation explicit. It has therefore no use for modelling the Dutch Taxonomy content.

Other information

References	SBR Australia: 134 SI
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.02.02.10

Architecture rule 2.02.02.10	
Rule	//xs:element/@final is NOT allowed
Explanation	Attribute is intended for schema construction to prevent derivations. It has no use for modelling the Dutch Taxonomy content.

Other information	
References	SBR Australia: 135 SI
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	4.01.044

2.02.02.11

Architecture rule 2.02.02.11	
Rule	//xs:element/@fixed is NOT allowed
Explanation	DTS authors are not allowed to prescribe a fixed value for a concept. This practice introduces overhead for the reporter. If no other value is allowed the value can also be derived from using the entrypoint hosting the particular concept.

Other information	
References	SBR Australia: 136 SI
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.02.02.13

Architecture rule 2.02.02.13	
Rule	//xs:element/@id is mandatory
Explanation	The @id is an attribute that enables an XML node to be addressed from outside a scheme, without this also having to be a schema itself. Using the XPointer standard, an element in an XML file can be addressed from any XML file (linkbase, instance, etc.) that has an @id.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	4.01.047, 3.02.06.01

2.02.02.14

Architecture rule 2.02.02.14	
Rule	@maxOccurs and @minOccurs MUST be included on nodes where they are allowed
Explanation	a) @maxOccurs With @maxOccurs the number of repeats of the element in the instance are maximised. An element can only be equipped with @maxOccurs if this is nested under another element because the repeat can only take place within that. The only parent element on which this rule is not effective is <xs:schema> The value 1 (one) in @maxOccurs is mandatory if the element is not in the substitutionGroup xbrli:tuple. Because the tuple is a grouping of elements that have to remain together, individual elements may not occur more frequently, then there is no distinction between 'the first' and 'the second' and therefore the values can be communicated in the same occurrence. This means that only tuples can repeat more frequently, not the items in a tuple. There is one exception; see 2.02.02.30 b) @minOccurs Can only be used if the element definition takes place as a child of a complexType. With @minOccurs, the minimum number of repeats of the element are indicated in the instance. An element may only be equipped with @minOccurs if this is nested under another element because the repeat can only take place within that. The only other parent element to which this rule does not apply is <xs:schema>.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	4.01.048, 2.02.02.30

2011-12-09 RH: The explanation is not entirely correct. Item children of a tuple CAN repeat if these reference different contexts. A constraint that has provisionally been set is that this repeat can then only be controlled by time (xbrli:period and own time dimensions).

2012-02-02 RH: replace word 'elements' by 'nodes'. The explanation is then no longer correct, but xs:sequence and xs:choice MUST also be equipped with these attributes.

2012-12-10 RH: Rule 2.02.02.30 makes an exception for repeated items in a tuple if the reason for that is 'time'.

2.02.02.15

Architecture rule 2.02.02.15	
Rule	//xs:element/@nillable is mandatory
Explanation	To prevent implicit aspects, the attribute is mandatory.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	FRTA 1.0 (2.1.6), 4.01.051

2.02.02.16

Architecture rule 2.02.02.16	
Rule	xs:schema/xs:element/@nillable='false' MUST be used when xs:schema/xs:element/@abstract='true'
Explanation	Despite the fact that abstract elements cannot contain a value, in the Dutch Taxonomy Architecture it has been decided that the @nillable will be present. The consistency and the fact that implicit values are not allowed outweigh the fact that it would actually not be useful to have this attribute on abstract elements.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.02.02.17

Architecture rule 2.02.02.17	
Rule	xs:schema/xs:element/@nillable='false' MUST be used when xs:schema/xs:element/@substitutionGroup='xbrli:tuple' and its derivatives
Explanation	Tuples cannot hold facts for themselves. For consistency the value 'false' is being placed.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.02.02.18

Architecture rule 2.02.02.18	
Rule	@substitutionGroup MUST be used on root <xs:element> for concepts
Explanation	XBRL prescribed are: *xbrli:item *xbrli:tuple *xbrldt:dimensionItem *xbrldt:hypercubeItem SBR has made some custom groups: *sbr:domainItem *sbr:domainMemberItem *sbr:primaryDomainItem *sbr:presentationItem *sbr:presentationTuple *sbr:specificationTuple

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	2.02.02.05, 2.02.02.19, 4.01.053

2011-05-30 RH: Typed dimensie elements have no @substitutionGroup.

2011-11-06 RH: Non-XDT fragments have no @substitutionGroup.

2013-06-12 RH: Tuple substitutionGroups incorporated

2.02.02.19

Architecture rule 2.02.02.19

Rule	@substitutionGroup MUST refer the SBR defined elements (sbr:domainItem, sbr:primaryDomainItem and sbr:domainMemberItem) if the item is used as abstract domain or domainmember
Explanation	XBRL considers domain and domainMember as ordindary items which may or may not be abstract. This opens the possibility of also having primaries as members of a dimension. This duplicated functionality is undesirable because there is no means of indicating which function is to be used at which time. Unambiguous definitions of all parts of the Dutch Taxonomy is of paramount importance. Logius management has decided not to allow abstract items as domain(member). To prevent such usage special substitutionGroups have been created and Dutch Taxonomy Architecture rules assigned to them to prevent this use.

Other information

References	XDT1.0 Def11
	GFM2.0 2.3.18
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	2.02.02.18, 4.01.041, 4.01.053

2.02.02.20

Architecture rule 2.02.02.20	
Rule	@type SHOULD refer to xbrli defined types when @substitutionGroup contains a value from the xbrli namespace or its derivation
Explanation	XBRL 2.1 mandate

Other information	
References	XBRL2.1: 5.1.1.3 FRTA1.0: 2.2.1
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	4.01.054

2.02.02.21

Architecture rule 2.02.02.21	
Rule	xs:schema/xs:element/@type='xbrli:stringItemType if xs:schema/xs:element/@abstract='true'
Explanation	Rule 2.02.02.20 states that abstract item must have an @type. There is no meaningful value for @type in this case, so any value will do. For consistency reasons the xbrli:stringItemType has been chosen.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	2.02.02.20

2011/07/05 RH: This rule is actually duplicated. If every abstract item has to use a substitutionGroup of SBR, it is being enforced that only stringItemType can be used.

2011/11/23 RH: Not every Dutch Taxonomy extender will use the SBR schema with substitutionGroups, therefore just leave as is (it doesn't do any harm).

2.02.02.23

Architecture rule 2.02.02.23	
Rule	@xbrli:balance MUST NOT appear on non abstract items that are not reported on a balance sheet or profit and loss statement or as details in the cashflow
Explanation	The @xbrli:balance attribute is provided by the XBRL specification on elements that are no complexType. The attribute is used to classify elements to the debet or credit side of a balance or profit/loss report. The attribute is optional.Concepts that can appear both on balance sheets AND P&L reports need to be created twice. Software vendors MAY use the attribute to influence presentation. Concepts that are not a balance sheet, P&L report or cashflow item do NOT carry this attribute.

Other information	
References	FRTA1.0 2.2.3
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2011-04-04 further differentiation: the @xbrli:balance is also completed for monetary items in the cashflow statements but if these do not conflict with the value that has to be given in the balance sheet or V&W. To that end, TOTALS of the cashflow statements must NOT be given a @xbrli:balance value. This is the IFRS guideline.

2.02.02.25

Architecture rule 2.02.02.25	
Rule	xs:schema/xs:element/@xbrli:periodType='duration', EXCEPT for non-abstract items that are reported on a balance sheet OR represent a detail level of these balance sheet concepts
Explanation	XBRL mandated attribute, is however only relevant for monetary items, since dates, texts etc. are never reported for a specific time. On abstract items the value is not important.

Other information	
References	XBRL2.1: 5.1.1.1 FRTA1.0: 2.2.9 SBR-AU: 58 SA GFM2.0: 2.3.12
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	4.01.056

2011-04-04 Differentiation: Also the monetary items that are a differentiation of the items that are given the @xbrli:periodType='instant' also have to be 'instant' themselves.

2.02.02.26

Architecture rule 2.02.02.26	
Rule	A concept MUST have a standard label in the local language
Explanation	In combination with rule 2.02.02.04 all concepts can be presented in a user interface in the local language.

Other information	
References	SBR Australia: 103 SI FRTA 2.1.10
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	2.02.02.04

2.02.02.27

Architecture rule 2.02.02.27	
Rule	Dutch Taxonomy domains that want to equip elements with languages other the local language, MUST create labels in that language for the NL-GEN and NL-CD DTSs AND are responsible for the maintenance of these labels
Explanation	SBR-Dutch Taxonomy-management manages only the NL and EN language labels. Domain specific extensions can cause mixed languages in creating an instance if not all labels in a certain language are present in the DTS.

Other information	
References	
Date agreed	
Date introduced	2011/04/06
Date ended	
Is related to	3.02.15.02

2.02.02.28

Architecture rule 2.02.02.28	
Rule	xs:schema/xs:element/@substitutionGroup='xbrli:item' AND @abstract='false' MUST have an active reference resource with @xlink:role=standard AND/OR an active label resource with @xlink:role=documentation
Explanation	All reportable items must have a definition or a pointer to a definition which enables the reporter to determine what value has to be reported. Multiple references and/or documentation labels for a single item are allowed, but must not contradict one another.

Other information	
References	SBR Australia: 104 SI
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	2.02.01.03

2.02.02.30

Architecture rule 2.02.02.30	
Rule	Tuple item children SHOULD have @maxOccurs with the value of 1 (one). Exception: item children which may have different period content in the context of the instance.
Explanation	Grouped items inside a tuple derive their meaning from each other. Single repeating items inside the group does not explain what the relationship of the repeating fact is to the other non-repeating facts. Reporters that need to express multiple occurrences of the same fact must repeat the complete tuple to preserve the derived meaning of the individual children.

Other information	
References	
Date agreed	
Date introduced	2011/04/06
Date ended	
Is related to	2.02.02.14

RH: Problem with progress summaries, where you actually want to have the 'status' in the tuple twice (but then with different contexts, so that again conflicts with another Dutch Taxonomy Architecture rule). The solution is to model the progress summaries dimensionally.

RH 2011-08-30: Decision of the Dutch Taxonomy Working Group that tuple children can repeat if the period in the context can differ.

RH 2011-09-28: Dutch Taxonomy Architecture meeting: a discussion continues over a period that is incorporated in the context by means of a dimension. The same as above actually applies, but the time dimension cannot be made uniquely identifiable.

RH 2011-11-23: The advice for DTS authors is to endeavour to to use a maxOccurs value that is not equal to one. For example a time dimension that has to be able to place a child of a tuple in several periods therefore has to be allowed in the @maxOccurs as many times. However, then it must also be checked that the reporter does not enter multiple values in the same time unit.

General: the number of repetitions is equal to the possible context combination that are permitted for the child. The FRIS rule about s-equal-2 prevents double entries based on instance aspects with the exception of the value.

2.02.02.31

Architecture rule 2.02.02.31	
Rule	Items with @abstract='true' MUST NOT be children of a tuple
Explanation	Abstract items do not appear in instances, except for their QName as value in the context. Other abstract items mainly have presentation purposes. Presentation is not part of the tuple content model.

Other information	
References	
Date agreed	
Date introduced	2011/04/06
Date ended	
Is related to	

2.02.02.33

Architecture rule 2.02.02.33	
Rule	Model groups like @sequence and @choice in tuple content MUST have @minOccurs=1 IF only one model group exists in the content model. @maxOccurs MAY have a value higher than one if the repetition is needed in the instance for expressing time differences.
Explanation	Tuple content models which have a single model group with @minOccurs=0 are useless, the individual members may be optional. If the content model creates groups by means of @sequence and/or @choice and have these sub groups repeatedly that would be only allowed if the instance needs a time difference aspect on the children otherwise it will be unclear where the 'next' set of items will start. In these cases the complete tuple needs to be repeated.

Other information	
References	
Date agreed	
Date introduced	2011/04/06
Date ended	
Is related to	4.01.026, 4.01.125

RH 2011-07-29: Perhaps modify this to allow children to repeat within a tuple in order to overcome duration period problems in the instance. Start and end values can then be included in the same tuple as the alternations.

RH 2012-06-05: Other modification: if the choice is part of a list of children, this can be minOccurs=0 . The aim is not to allow empty tuples in the instance. Conformance suite not adapted to this.

RH 2012-07-04: Decision by the Dutch Taxonomy Working Group, minOccurs=1 only if there is only one subgroup (sequence, choice) is maxOccurs>0 allowed provided that the repeat is only specified by the dimension 'time' (in the context, through xbrli:period and/or scenario with time dimension)

2.02.03.01

Architecture rule 2.02.03.01	
Rule	//link:usedOn='link:calculationLink' MUST NOT be used
Explanation	Calculation links are not allowed because its use is restricted by the use of the context elements <xbrli:segment> and <xbrli:scenario>. Calculations are deferred to the Formula linkbase.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

Verzoek van Reeleezee en Accountview voor een calculatiepresentatie. Wellicht dat de 'totalen' geen regulier concept zijn omdat ze niet (altijd) uitgevraagd worden. Extra's ter overweging zijn: precision, soort rekenkundige bewerking, totaal boven/onder, etc.

2.02.03.02

Architecture rule 2.02.03.02	
Rule	A linkrole MUST NOT have a child element <link:usedOn> whose value is not addressed
Explanation	Opening the use of the linkrole to relationships that are not intended by the DTS author is irrelevant and possibly misleading. Only if extensions were allowed this would be beneficial in reusing the linkroles. *GFM has the opposite rule (because they target extenders)

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.02.03.03

Architecture rule 2.02.03.03	
Rule	A linkrole URI MUST have a Generic Label; A linkrole MUST have a standard label
Explanation	Linkroles are the parent of concept relationships and can be shown by software. For this purpose a label is needed. The XBRL specification only offers the <link:definition> element which cannot be made language specific. Generic labels can.

Other information	
References	SBR Australia: 64 DI
Date agreed	2010/06/23
Date introduced	2012/05/15
Date ended	
Is related to	2.02.01.04

*'''BD:''' has problems with MIUST.

*'''Code grey:''' To be discussed again

* 2010-10 Not all Dutch Taxonomy Partners can create these types of linkbases and believe therefore that this should not yet be mandatory

* see comments 2.02.01.04

2.02.03.04

Architecture rule 2.02.03.04	
Rule	//link:definition MUST have NL text identical to the linkrole generic label
Explanation	To enable presentation of linkroles with software that is not able to work with generic links the <link:definition> element still fulfils a purpose. Because no language indication can be included, general agreements like this have to be made.

Other information	
References	
Date agreed	2010/06/23
Date introduced	2011/04/06
Date ended	
Is related to	

*'''BD:''' has problems with MIUST.

*'''Code grey:''' To be discussed again

*2010-10 Not all Dutch Taxonomy Partners agree about the use of the English language

*2011-04-06: Taal=NL, Generic label is nog optioneel voor NT versie 6.0 (NT 2012).

2.02.03.05

Architecture rule 2.02.03.05	
Rule	A linkrole containing hypercubes MUST contain relationships where the hypercube is either parent or child AND/OR relationships where the primaryDomain is either parent or child.
Explanation	A hypercube is the highest level for collections of rules regarding the allowed combinations between primaries, dimension and domain members. Neither the hypercube or the linkrole can be derived from an instance. This can negative affect presentation. Therefore a 1:1 ratio has to be aimed for between linkrole, hypercube and dimension. From the instance, with the help of the dimension and primary combination, this will allow it to be uniquely determined which hypercube and linkrole will be responsible for validation.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

RH 2011-07-29: Cannot be true; the primary-cube relationship (all arc role) now happens in the same ELR. In fact: the primaryDomain primaries (dom-mem arc role) MUST now also happen in that arc role because no @targetRole is possible by means of which the dom-mem ELR of primaries can be retrieved.

RH 2011-08-30: Decision by the Dutch Taxonomy Working Group, the primary-cube relationships have to go to another ELR; There, the cube is the child in the relationship and therefore @targetRole can be used.

RH 2012-07-04: Decision by the Dutch Taxonomy Working Group, the relationships of the primary(Domain)-cube, cube-dim and primaryDomain-member can occur in the same ELR and can be distributed across multiple linkbases, but the latter is not a requirement.

2.02.03.06

Architecture rule 2.02.03.06	
Rule	A linkrole MUST have an unique presentationArc order number, if there are multiple per entrypoint
Explanation	XBRL does not support ordering between linkroles when multiple linkroles used in presentation relations are discoverd from an entrypoint. SBR has created a custom Generic link to provide this order.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2011-12-02 RH: The resource value is the type xs:string. To achieve correct selection numbers with two positions MUST be used if more than 9 presentation linkroles are discovered in a single entry point. (so 02 instead of 2).

2012-02-02 RH: Japanese initiative to arrange ELR ordering through the usual @order, with only locators (but with a generic link solution). This does ensure, of course, that there are again multiple root ELRs for which an order cannot be provided (because the @order is only placed on children). The same problem applies to 'top' parent relationships in an ELR.

2.02.03.07

Architecture rule 2.02.03.07	
Rule	\<link:definition\> content MUST be seen as xs:tokenizedString content
Explanation	XML Schema definition claims this node as xs:string type. The XBRL 2.1 specification states that it is to supply an explanation for the existence of the extended linkrole. Dutch Taxonomy Architecture suggests using generic label links for this purpose. However, not all software is generic link enabled. This rules prevents content other than a textual explanation.

Other information	
References	GFM2.0: 1.3.13
Date agreed	
Date introduced	2011/04/06
Date ended	
Is related to	

2.02.04.01

Architecture rule 2.02.04.01	
Rule	Arcroles MUST NOT be created by Dutch Taxonomy Partners
Explanation	Arcroles are a structural element in a taxonomy and should be open to all Dutch Taxonomy partners. Any custom arcrole can be requested using the SBR program.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	4.01.013, 4.02.010

2.02.04.02

Architecture rule 2.02.04.02	
Rule	Custom arcroles MUST have a Generic Label in Dutch and English
Explanation	Arcroles do not have descriptive labels by design of the XBRL specification, therefore these need to be supplied by Generic Labels.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.02.05.01

Architecture rule 2.02.05.01

Rule	Reference resource parts MUST NOT be created by Dutch Taxonomy Partners
Explanation	Reference parts are structural elements to the DTS to enable proper reference resources. If needed a request can be put forward to SBR-Dutch Taxonomy management.

Other information

References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	Reference parts

2.02.05.02

Architecture rule 2.02.05.02	
Rule	SBR reference resource parts MUST have a Generic Label
Explanation	To be able to display resource parts correctly in software, they have to have descriptive labels. The XBRL Specification has no provision for this and therefore Generic Labels have to be used.

Other information	
References	SBR Australia: 76 DI
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	FRTA 2.1.22

RH 2011-11-23: XII reference resource parts are not given generic label links, despite the fact that a description of the use is explained in a Word document, this document is not linked using a reference.

20130313 RH: No rule has been laid down regarding language. It seems logical that, in any case, NL labels will be allocated.

2.02.06.01

Architecture rule 2.02.06.01	
Rule	A custom context element MUST have a Generic Label
Explanation	Because context elements are presented to the reporter they need proper labelling. XBRL 2.1 does not provide the means, but a generic label does.

Other information	
References	
Date agreed	2010/06/23
Date introduced	2012/05/15
Date ended	
Is related to	2.02.01.04

*'"BD:'" has problems with MIUST.

*'"Code grey:'" To be discussed again

* 2010-10 Not all Dutch Taxonomy Partners can create these types of linkbases and believe therefore that this should not yet be mandatory

* see comments 2.02.01.04

2.02.06.02

Architecture rule 2.02.06.02	
Rule	A custom context element MUST have FRIS documentation how and when to use it, plus a Generic Reference to that documentation
Explanation	Any concept can be linked to custom context elements. To ensure proper linking a description needs to be provided to the reporter which combinations of primary and context element are allowed. To promote the material, a generic reference link from the context element to the documentation needs to be provided.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2012-02-02 RH: ADVICE, when using these types of elements, also provide Formulas that validate the permitted combinations in the instance.

2.02.07.01

Architecture rule 2.02.07.01	
Rule	Non xbrli data types MUST be presented to SBR-Dutch Taxonomy-management before publication
Explanation	Data types are structure elements for the DTS and MAY be used by all Dutch Taxonomy partners. XII has a type register. To prevent duplicates SBR-Dutch Taxonomy management checks newly requested data types.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

RH 2011-11-23: Data types shared by more than one domain partner are copied in a gen-types schema. Assessment takes place annually in retrospect.

2.02.07.02

Architecture rule 2.02.07.02	
Rule	Length restrictions on types SHOULD be prevented (use business rules)
Explanation	Patterns on data types are mostly Dutch Taxonomy partner restrictions in software, databases or presentation. Not data type inherent. This limits re-use of concepts and should be prevented. XBRL Formula MAY provide a better solution. Only patterns that are an acknowledged Dutch situation are allowed. (Eg. Dutch ZIP code of 4 num and 2 alpha)

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.02.07.04

Architecture rule 2.02.07.04	
Rule	<xs:enumeration> MUST use <xs:restriction base=xbrli:stringItemType/> if it is being used as type definition for a concept
Explanation	The allowed values of an enumeration must be based on a data type. To prevent users treating enumeration values as integer, date or other whilst these are nothing but a code. For consistency string has been chosen.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

*'"BD:'" Rules solution needed. Additional explanation: numerics do not create enumeration, use type plus

2011-11-06 RH: Except for if the enumeration is part of a typed dimension or non-XDT fragment, then the basis MUST be xs:string.

2011-11-23 RH: Customisation with restriction on concepts incorporated.

Note:

Enumerations that are based on (e.g.) integer can tempt parties to create a formula or calculation on this value, whilst this must only be a code. For example an enumeration with VAT percentages, of which the code happens to be 0, 6 and 19. The explanation of 19 can, however, be '21 percent' because when there is an increase, no new code is required; after all they stand for zero tariff, low tariff and high tariff. Then the software does not have to establish any other codes. If someone has incorporate the real value behind the code, after the increase the calculations will go wrong.

To avoid this situation, it is advised to work with coding and to support this, these values are always based on string.

2.02.07.05

Architecture rule 2.02.07.05	
Rule	<xs:enumeration><xs:value> MUST use generic labels.
Explanation	Enumeration values have no options for a unique identification. It is therefore impossible to allocated labels to these values. To prevent a value having to be a long string, that is both the code and the explanation of the code, each enumeration value is given XML documentation to further clarify the value. The explanatory text has to be included, at least, in Dutch. Other languages are allowed. As soon as the enumeration value is a code the code MUST be explained.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2010-11: Modify: xs:documentation SHOULD be available (language = naming is a different rule)

2011-02: Modify: rule is void, documentation will be arranged through Generic Label, also see 4.01.0?? (documentation node)

2012-07-04 RH: Decision by the Dutch Taxonomy Working Group, xs:documentation NOT permitted MUST be a generic label.

2.02.08.01

Architecture rule 2.02.08.01	
Rule	Typed dimension elements MUST have a Generic Label
Explanation	All elements appearing in an instance CAN be used by developers to create a presentation. To enable them to show the proper text, labels need to be provided. On bare xml schema elements, generic labels are the only option.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.02.08.02

Architecture rule 2.02.08.02	
Rule	Typed dimension elements MUST be simpleType elements
Explanation	Typed dimensions can be both complexTypes and simpleTypes. To prevent use of complexType typed elements containing complex constructions whilst the typed dimension is just an opening to have members for the dimension being invoked by the reporter.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.02.09.01

Architecture rule 2.02.09.01	
Rule	See 2.02.02.19
Explanation	NTB

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	2.02.02.19

2.02.10.01

Architecture rule 2.02.10.01	
Rule	Entrypoint schemas MUST have presentation linkbase(s)
Explanation	The presentation linkbase in SBR taxonomies is being used as a filter for allowed concepts in an instance per entry point. Only presentation relationships discovered by the entry point contain the allowed concepts in the instance. This overrules the concepts that may be discovered through other mechanisms. By allowing only the elements in an instance that are in the discovered presentation, the entrypoint author can define which conceps may be reported on. This does imply that at least one presentation linkbase must be present.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

Instruction NL-FRIS 2.8.2 verifies this.

2.02.10.02

Architecture rule 2.02.10.02	
Rule	An entry point schedule in a dimensional DTS MUST contain at least presentation linkbase(s) for non-abstract items.
Explanation	The P-linkbase is still used as the primary way to display and filter primary concepts to be allowed for an entry point. P-links for dimension and members are allowed but not mandatory.

Other information	
References	
Date agreed	
Date introduced	2011/04/06
Date ended	
Is related to	

Domain and members (abstract items) can be displayed in a (different) P-linkbase.

2011-08-12 RH: In principle, items in the @substitutionGroup presentationItem are then sufficient. If that is meant, this should be said. If members etc. are meant, then this should be said, but then there is no longer a difference between this and 2.02.10.03. Titles are not mandatory in a DTS.

2012-02-02 RH: XBRL Int. development of the table linkbase that enables tables to be displayed, both from DTS and instance.

2.02.10.03

Architecture rule 2.02.10.03	
Rule	Entrypoint schemas MUST have presentation linkbase(s) for dimension, domain and domain members in dimensional DTSs
Explanation	The presentation linkbase is available to enable software to display the individual construction of an axis of a table in a hierarchical way. The table itself cannot be displayed in the way it should be because there is no XBRL specification available for it.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

*'''CBS:''' This also ensures that a hierarchical presentation can be given

* 2012-02-02 RH: The rule is under discussion, the market sees a potential in this but the table linkbase offers much better solutions. The mandatory element has not yet been enforced.

2.02.11.01

Architecture rule 2.02.11.01	
Rule	<xs:all> MUST NOT be used
Explanation	FRTA 2.3.7 prohibits the use of <xs:all>

Other information	
References	FRTA 2.3.7
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.02.11.02

Architecture rule 2.02.11.02	
Rule	<xs:annotation><xs:documentation> MUST NOT be used
Explanation	Documentation in taxonomies is being supplied by (generic) labels and references. Alternative means are therefore not allowed.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	4.01.037

RH: Original rule had an exception for enumerated values. With the implementation of generic label linkbases, a good working alternative has been found for this.

RH 2011-04: The generic link specification is not yet properly supported by all software. This introduces a risk when 'hard linking' these types of linkbases. It has provisionally be decided to not yet include a link:linkbaseRef but generic linkbases.

RH 2013-01: As fromDutch Taxonomy7.0, hard linkbaseRefs to generic label and references are mandatory.

2.02.11.03

Architecture rule 2.02.11.03	
Rule	<xs:any> MUST NOT be used by Dutch Taxonomy Partners
Explanation	This XML schema element can be used to, for example, define typed dimensions or segment and scenario elements. The use of these enables the reporter to supply all forms of XML in the instance. In theory, therefore, this is also a schema provided that the content of this is included in a single (NT) concept. This can result in unpredictable processing for Digipoort and Dutch Taxonomy Partners and therefore the use of this is prohibited.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.02.11.04

Architecture rule 2.02.11.04

Rule	<xs:anyAttribute> MUST NOT be used by Dutch Taxonomy Partners
Explanation	The action is the same as in 2.02.11.03, but then on attribute level. The reason for prohibiting this is therefore also the same.

Other information

References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	2.02.11.03

2.02.11.05

Architecture rule 2.02.11.05	
Rule	\<xs:appinfo> MUST NOT be used for other content then elements from the xlink or link namespaces
Explanation	The xs:appinfo element is meant for application specific instructions. XBRL 2.1 has defined instruction for processing XLink elementen for XBRL processors. To prevent unknown instruction occurring in this element, nothing else can be included here other than anything defined and incorporated by XBRL.

Other information	
References	SBR Australia: 125 SA
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

20130313 RH: The rule has been tightened a little. It concerns the Xlink specification and the XBRL Xlink extension worded in the link namespace.

2.02.11.06

Architecture rule 2.02.11.06	
Rule	<xs:attribute> MUST NOT be used by Dutch Taxonomy Partners
Explanation	The XML element is meant to define own attributes which can then be used on concepts or other XML elements. Expansions of the meta information by means of which the information in the Dutch Taxonomy can be increased has to take place centrally and in consultation. Individual Dutch Taxonomy Partners therefore have to inform Logius management of their wish for an expansion, which will then include this on the agenda of the Dutch Taxonomy Working Group.

Other information	
References	FRTA 2.3.9
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

FRTA 2.3.9 states that an @id as attribute on the tuple (group) should be mandatory, but this is to enable footnotes.

These are not allowed in the Dutch Taxonomy, so there are no grounds for including an attribute.

2.02.11.07

Architecture rule 2.02.11.07	
Rule	<xs:attributeGroup> MUST NOT be created by Dutch Taxonomy Partners
Explanation	NTB

Other information	
References	SBR Australia: 127 SA
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.02.11.08

Architecture rule 2.02.11.08

Rule	<xs:choice> MUST NOT be used for simpleType elements
Explanation	Within a <xs:choice> no <xs:element> with a simpleType as type my be used.

Other information

References	SBR Australia: 128 SA
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.02.11.09

Architecture rule 2.02.11.09	
Rule	<xs:choice> SHOULD NOT be used for complexType elements
Explanation	NT-Partners that wish to give reporters a choice have to inform them of this using a business rule. That also enables documents which will help when making the choice to be linked to the rule. The intention of the XBRL specification states that xs:choice will not be used. That is because of the goal of a tuple; a group of elements based on semantic meaning. The use of xs:choice is not included in this.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

*'"BD and CBS:'" Solution needed for both Rules

2.02.11.10

	Architecture rule 2.02.11.10
Rule	<xs:complexContent> with <xs:extension base="sbr:placeholder"> MUST be used by Dutch Taxonomy Partners when using tuples
Explanation	NTB

	Other information
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2011-11-06: Rule cannot be enforced in the use of SBR own substitutionGroups.

2012-01-04: Adapted to use with the correct SBR:placeholder parameter

2.02.11.12

Architecture rule 2.02.11.12	
Rule	\<xs:extension\> MUST NOT be used by Dutch Taxonomy Partners
Explanation	NTB

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2011-11-06: Rule cannot be enforced in the use of SBR own substitutionGroups.

2.02.11.14

Architecture rule 2.02.11.14

Rule	<xs:group> MUST NOT be used by Dutch Taxonomy Partners
Explanation	NTB

Other information

References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.02.11.15

Architecture rule 2.02.11.15	
Rule	<xs:key> MUST NOT be used
Explanation	NTB

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

20130313 RH: This automatically makes it impossible to be able to use xs:field or xs:selector.

2.02.11.16

Architecture rule 2.02.11.16	
Rule	<xs:keyref> MUST NOT be used
Explanation	NTB

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

20130313 RH: This automatically makes it impossible to be able to use xs:field or xs:selector.

2.02.11.17

Architecture rule 2.02.11.17	
Rule	<xs:list> MUST NOT be used
Explanation	NTB

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.02.11.18

Architecture rule 2.02.11.18	
Rule	\<xs:notation\> MUST NOT be used by Dutch Taxonomy Partners
Explanation	NTB

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.02.11.19

Architecture rule 2.02.11.19	
Rule	<xs:pattern> SHOULD NOT be used
Explanation	Limiting the facts that are communicated with a concept by making the datatype stricter should be used carefully. In principle, the concept must support 'all' values that are possible. Limitations of the party making the request have to be seen as a business rule, not a datatype constraint.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

*'"BD and CBS:"' For both: Rules solution needed if software or formula.

RH: The modelling consideration about whether an enumeration is a dimension, is difficult to lay down in rules. For the enumeration 'consolidated, separate' or 'commercial, tax' it is clear to most people that a dimension is meant. That is less clear in terms of country codes; in nl-cd:Nationality an enumeration is used but for turnover per region, a dimension is, of course, used.

The rules should probably be sought in the consequence for the DTS author in the increase in the number of concepts required and the degree to which validation has to be enforced between (primary) concept permitted values or domain members.

2.02.11.20

Architecture rule 2.02.11.20	
Rule	\<xs:redefine\> MUST NOT be used by Dutch Taxonomy Partners
Explanation	NTB

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.02.11.21

Architecture rule 2.02.11.21	
Rule	\<xs:restriction\> MUST NOT be used on \<xs:element\>, only on \<xs:simpleType\>
Explanation	NTB

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.02.11.23

Architecture rule 2.02.11.23	
Rule	<xs:unique> MUST NOT be used in the Dutch Taxonomy
Explanation	If a Dutch Taxonomy domain needs to use this, this can be requested from SBR-Dutch Taxonomy-Management, which will then include the subject on the agenda for the Dutch Taxonomy meeting.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

20130313 RH: This automatically makes it impossible to be able to use xs:field or xs:selector.

2.03.00.01

Architecture rule 2.03.00.01	
Rule	A linkbase MUST comply with W3C XLink Specification 1.0
Explanation	XLink 1.1 is not (yet) supported.

Other information	
References	GFM2.0: 1.4.1
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.03.00.02

	Architecture rule 2.03.00.02
Rule	A linkbase MUST only contain content based on XML Specification 1.0 of the W3C
Explanation	See 2.02.00.02

	Other information
References	SBR Australia: 29 SA
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	2.02.00.02

2.03.00.03

Architecture rule 2.03.00.03	
Rule	A linkbase MUST support the UTF-8 character set for its content
Explanation	See 2.02.00.03

Other information	
References	SBR Australia: 30 SA GFM2.0: 1.1.8
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	2.02.00.03

2.03.00.04

Architecture rule 2.03.00.04	
Rule	A linkbase MUST draw the IP rights in the XML comment section on line number two (and beyond)
Explanation	See 2.02.00.04

Other information	
References	SBR Australia: 7 SA
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	2.02.00.04

2.03.00.05

Architecture rule 2.03.00.05	
Rule	A linkbase MUST NOT contain more than one XML comment section
Explanation	See 2.02.00.05

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	2.02.00.05

2.03.00.06

Architecture rule 2.03.00.06

Rule	A linkbase MUST contain only prefixed nodes
Explanation	See 2.02.00.06

Other information

References	SBR Australia: 32 SA
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	2.02.00.06

2.03.00.07

Architecture rule 2.03.00.07	
Rule	A linkbase MUST use @xsi:schemaLocation for schema content being addressed inside the linkbase EXCEPT the W3C XML schema and XBRL XLink schemas
Explanation	In order for linkbases to be able to load independently, all necessary schemas need to be referenced. Only schemas that are part of the official specification are deemed to be embedded in XBRL enabled software. (The 'other' way is have the schemas imported in the schema that is referencing the linkbase, which creates unwanted dependencies.)

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.03.00.08

Architecture rule 2.03.00.08	
Rule	A linkbase MUST NOT declare namespaces that are not being used in the linkbase
Explanation	See 2.02.00.11

Other information	
References	SBR Australia: 33 SA
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	2.02.00.11

2.03.00.11

Architecture rule 2.03.00.11	
Rule	A XBRL 2.1 defined linkbase MUST contain link elements from the same namespace and local name only; the XBRL 2.1 specified
Explanation	Technically custom locators, arcs and resources can be created. There is no use for these elements.

Other information	
References	GFM 1.4.7
Date agreed	
Date introduced	2011/04/06
Date ended	
Is related to	

2012-06-04 RH: But an exception is needed for the sbr:linkroleOrder until XII offers a solution for this.

20130313 RH: Same for formulas, TLB ... so all generic links.

2.03.00.12

Architecture rule 2.03.00.12	
Rule	A linkbase MUST contain relationships
Explanation	It is technically valid to have empty linkbases or linkbases that only contain locators and/or resources. There is no functional requirement for this feature.

Other information	
References	GFM2.0: 1.4.3
Date agreed	
Date introduced	2011/04/06
Date ended	
Is related to	

2.03.01.01

Architecture rule 2.03.01.01

Rule	A linkbase MUST NOT use namespaces on element level
Explanation	See 2.02.00.19

Other information

References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	2.02.00.19

2.03.02.02

Architecture rule 2.03.02.02	
Rule	The arcrole 'essence-alias' MUST NOT be used
Explanation	The 'essence-alias' arcrole indicates that the parent in the relationship has the child as an alias. This arcrole is for synonyms but has an extra function in XBRL, that facts produced on one of these concepts are automatically assigned to the other too, regardless whether the other concept is reported, which can cause unexpected situation with XBRL Formula.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

Explanation instance result; different roles, homo, synonyms perhaps needed, RFC?

2.03.02.03

Architecture rule 2.03.02.03	
Rule	The arcrole 'similar-tuple' MUST NOT be used
Explanation	The 'similar-tuple' arcrole stipulates that two tuples are semantic duplicates in spite of technical different content models. There is no implementation known that builds on this functionality. Note: Inclusion of such relationships between concepts is used to describe semantics between concepts. These relationships are for documentation purposes and the question remains if the users want this level of details.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.03.02.04

Architecture rule 2.03.02.04

Rule	The arcrole 'requires-element' MUST NOT be used (use business rules)
Explanation	This arcrole represents a very simple business rule but doesn't take into account the context or unit. XBRL Formula is the more powerful solution for rules.

Other information

References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.03.02.05

Architecture rule 2.03.02.05	
Rule	<link:arcroleRef> @xlink:arcrole MUST NOT be used
Explanation	Technically feasible, but no functional requirement defined.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	4.02.004

2.03.02.06

Architecture rule 2.03.02.06	
Rule	<link:arcroleRef> @xlink:role MUST NOT be used
Explanation	Technically feasible, but no functional requirement defined.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	4.02.006

2.03.03.01

Architecture rule 2.03.03.01	
Rule	Reference resources based on XBRL defined link:parts MUST use the ref-2006-02-27.xsd schema
Explanation	XII produced two of these link:part schemas. This is the latest. SBR chooses only to use this version since it allows more resource parts. This is in accordance with FRTTA 2.1.21.

Other information	
References	FRTA 2.1.21
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.03.03.02

Architecture rule 2.03.03.02	
Rule	A reference resource MUST have an @id
Explanation	Because a single reference resource can be tied to multiple concepts and versioning can now take place on the resource instead of through the concepts.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.03.03.03

Architecture rule 2.03.03.03

Rule	The @id on a reference resource MUST be unique within the DTS
Explanation	Technically the @id attribute must only be unique within one file. Because multiple reference linkbases could be discovered in a single versioning report it is essential that no duplicates arise. The naming rules for @id on reference resources prevents this.

Other information

References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	3.02.16.01

2012-04-15 RH: From a technical point of view, this does NOT state that an @id with twice the same content (e.g. resources in various linkbases with the same content) is prohibited. However, it feels wrong to define something twice whilst you can also define it once and reference it twice.

However, it seems that there some disadvantages with enabling referencing of reference resources:

* Creating the resources WITHOUT arcs in a separate linkbase and using those where required, because of which the arcs are 'automatically' given the reference. Disadvantage: each ref of this new linkbase are given 'all' resources, the risk being that only a couple are referenced (overhead in memory).

* The resources WITH arcs subdivide into linkroles and where necessary these are referenced, then you will gather exactly the linkrole content that is needed for your schema. Disadvantage: I suspect that there will then be 1 linkrole per linkbase and it would have been just as easy to create N linkbases that make the resources available in 'standardised' for each schema.

* To 1 namespace for those elements that will share the resources. This is quite radical and (Dutch Taxonomy Architecture) not allowed if those elements are from different substitutionGroups. On the other hand: only items (that can be completed) and tuples have references.

2.03.03.04

Architecture rule 2.03.03.04	
Rule	The content of a reference resource MUST be split on the appropriate link:parts
Explanation	It is not advisable to put the whole of the reference into a single link:part. The different link:parts break the reference up into semantically relevant blocks.

Other information	
References	FRTA 2.1.19
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.03.03.05

Architecture rule 2.03.03.05	
Rule	ReferenceArcs MUST NOT contain @order.
Explanation	The XBRL 2.1 specification has only defined a function for @order on arcs that carry concepts as parent and child. This means no functionality is described for this attribute and all resources must be regarded of equal importance when queried of presented.

Other information	
References	XBRL2.1 3.5.3.9.5
Date agreed	
Date introduced	2011/04/06
Date ended	
Is related to	

RH: This rule was stipulated by Corefiling within the scope of Versioning. However, the 3.5.3.9.5 rules from the XBRL spec. suggest otherwise. The question is unanswered.

2.03.04.01

Architecture rule 2.03.04.01	
Rule	Nesting of non-abstract items in the presentation linkbase MUST follow the nesting of children in tuples, if present
Explanation	This rules prevents presentation relationships contradicting the tuple nesting. Optional tuple children can be left out, abstract concepts in the presentation hierarchy withstanding, the nesting should match.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.03.04.03

Architecture rule 2.03.04.03	
Rule	@preferredLabel on presentation relationships SHOULD NOT be used with semantically meaningfull label roles (e.g. periodStart and periodEnd)
Explanation	The use of additional label roles in the presentation is usually enforced by the use of the @preferredLabel attribute in presentation relationships. As long as the DTS is the starting point, this can be used to create a 'nicer' presentation of concepts. Since there is no tracing back the presentation relationship that was being used when creating an instance, software vendors need guidance how to determine the correct label on a certain fact. This guidance needs to be supplied by FRIS rules or there should be no impact when choosing any label to a concept when approaching the DTS through the instance.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	Gebruik_van_preferredLabel

RH: Perhaps we should think up a system how label roles that contain semantics (periodStart, periodEnd, Total) can be derived from the instance.

2.03.04.04

Architecture rule 2.03.04.04

Rule	<link:presentationArc/@order MUST be used
Explanation	Technically the @order is optional. Since presentation is all about the hierarchy the @order MUST be expressed by the DTS author.

Other information

References	GFM 1.6.1
Date agreed	
Date introduced	2011/04/06
Date ended	
Is related to	

2.03.04.05

Architecture rule 2.03.04.05	
Rule	<link:presentationArc/@order> MUST be unique per parent element per linkrole, if there is more than one discovered
Explanation	The combination of extended linkrole, parent element and @order creates an unique relation. Because both the extended linkrole and the parent element may appear more than once, the @order is the only option for creating unique relationships. This uniqueness of software is needed to create consistent presentation hierarchies.

Other information	
References	GFM 1.6.2
Date agreed	
Date introduced	2011/04/06
Date ended	
Is related to	

2012-01-11 RH: Improved with monitoring only when there is more than 1 P ELR active in the DTS.

2.03.04.06

Architecture rule 2.03.04.06

Rule	If a non-abstract concept is used in several <link:presentationArc> as child element in the same linkrole, then they SHOULD be distinguished by the use of @preferredLabel EXCEPT for children who have a tuple as their parent in the relationship
Explanation	The combination of presentation linkrole, parent and child element can be made unique by @order. However the semantics of the relations shown will be unknown. These semantics, therefore, must be added by using @preferredLabel. Using tuple children, however, it can be intended to present a value twice. But this is based on presentation of the instance values, whereas it is the purpose of the presentation linkbase to make the taxonomy understandable.

Other information

References	GFM 1.6.5
Date agreed	
Date introduced	2011/11/23
Date ended	
Is related to	2.03.04.03

*RH: References to other @preferredLabel rules that there should also be (FRIS) explanation on how the role should be interpreted; see 2.03.04.03.

*2011-04-06: Changes for children in a tuple. What if presentation of the same value is actually the goal?

*2011-11-23: Changed from a MUST to a SHOULD rule so that instance presentation is not obstructed. (with tuple children that are displayed twice in e.g. progress overview AND full overview)

2.03.05.01

Architecture rule 2.03.05.01	
Rule	A hypercube MUST NOT have more than one sbr:primaryDomain child in an 'all' arc per linkrole
Explanation	The hypercube and linkrole are building blocks for the DTS author. Instances are only validating primary-dimension-member combinations. For DTS extenders it is helpful to support a simple structure of the dimensional validation. This restriction aids the simplicity.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2012-02-03 RH: It is therefore permitted to include all required primaries directly as children in the 'all' arc OR to do that through a single sbr:primaryDomain. The consideration here is the number of primaries, the consistency of the DTS and the chance of DTS extenders that may wish to avoid or to extend certain cube-primary relationships.

2.03.05.04

Architecture rule 2.03.05.04	
Rule	The arcrole hypercube-dimension MUST use @targetRole to address explicit dimension content
Explanation	The reuse of parts of a cube is enhanced by placing all parts (domain members, dimensions and cubes) in separate linkroles. To support DTS extenders all parts of the dimensional validation are covered by separate linkroles.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

20121217 RH: For consideration: A dimension does NOT need its own ELR if the semantics are expressed in the dimension name. If this method is followed, the @targetRole will ALWAYS refer to the XBRL standard ELR.

2.03.05.05

Architecture rule 2.03.05.05	
Rule	Hypercube – primary relationships MUST use 'all' arcroles
Explanation	SBR dimensions are only used to define what is allowed. Not what is not allowed.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	2.03.05.01

2011-11-23 RH: Changed from SHOULD to MUST.

2.03.05.06

Architecture rule 2.03.05.06	
Rule	A hypercube - primary relationship MUST use @xbrldt:contextElement ='scenario'
Explanation	There is no clear distinction between using segment or scenario. For the sake of consistency 'scenario' has been chosen, as it provides the most flexibility.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

Background: The segment is part of the entity in the context. This implies a subdivision by the reporter. For some dimensions such as 'departments' that is fine. For many dimensions, this is nothing to do with the reporter. It is simply a collection of domain members that apply to a primary. The scenario is neutral because it is a child of the context. Internationally, a decision was made that when dimensions are used, only one of the elements would be permitted. Unfortunately the US has opted for segment and the EU for scenario.

2.03.05.07

Architecture rule 2.03.05.07	
Rule	The arcrole hypercube-dimension MUST NOT use @targetRole with a typed dimension
Explanation	Typed dimensions have no relationships that form the dimension, so the targetRole would only cause confusion.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.03.05.08

Architecture rule 2.03.05.08

Rule	Primaries in an entry point that have an 'all' arc role, MUST have hypercubes with hypercube-dimension relationships OR have hypercubes that do not have these relationships (not both).
Explanation	This situation is known as an 'a-dimensional' cube, and it is meant to start the XDT validation on non-dimensional primaries. Because of this, no unlawful XDT content can be placed in the segment or scenario element.

Other information

References	
Date agreed	2012/12/05
Date introduced	2013/05/15
Date ended	
Is related to	

2.03.05.09

Architecture rule 2.03.05.09

Rule	Primaries in an entrypoint MUST all be dimensionally valid or non-dimensionally valid (not both)
Explanation	Primaries in a entrypoint are discovered through a the valid P-links of that entrypoint. If dimensional values are assigned to a part of it, it is unclear if the non dimensional primaries are to be interpreted as dimensionally 'not applicable', 'total' or 'other'. By aplying an a-dimensional hypercube non dimensional primaries explicitly can indicate that they have no dimension and members.

Other information

References	
Date agreed	
Date introduced	2013/05/15
Date ended	
Is related to	

2.03.06.01

Architecture rule 2.03.06.01	
Rule	The relationships that configure the dimension SHOULD NOT be regarded as the presentation
Explanation	Dimensional structuring is intended as a validation mechanism on combinations of elements, where the XML Schema only provides validation mechanisms on single elements. The implementation of this validation framework uses XLink relationships which are also used for presentation purposes. This might lead to the usage of the validation framework as a presentation mechanism. This is definitely NOT intended. The table linkbase specification is intended for dimensional presentation.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.03.06.02

Architecture rule 2.03.06.02	
Rule	A dimension MUST have an unique set of domain members
Explanation	A domain is a grouping of domain members that are linked to a dimension together. The domain itself is not visible in an instance. The validation combination of primary with dimension-domain members must be unique. All parts that are not included in an instance (cube, linkrole, domain) are only to support the modelling. There is no use for a dimension containing the same set of members in different linkroles.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.03.06.03

Architecture rule 2.03.06.03	
Rule	Dimension-domain relationships with @usable='false' MUST use @targetRole
Explanation	SBR has chosen to make the dimensional structure as modular as possible. Every part of the dimensional model is supported in its own linkrole to enable DTS extenders to cherry pick. This enhances the possibilities for reuse and simplifies the maintenance since parts can be defined once and used on several levels. The linkrole is such a grouping module.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2011-10 RH: With the optional use of domains, this rule depends on whether or not a domain is used.

2.03.06.04

Architecture rule 2.03.06.04	
Rule	The arcrole all (has hypercube) MUST contain @xbrldt:closed='true'
Explanation	The validation cube of the DTS author is explicit and limited. DTS extenders are not allowed to modify this validation cube. They have to create their own if they want to alter the validation relationships.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.03.06.05

Architecture rule 2.03.06.05	
Rule	The arcrole dimension-default MUST NOT be used
Explanation	Dimension-default puts a default member value onto primaries in the instance that are not in the same hypercube. This implicit meaning is unwanted since the Dutch Taxonomy is about making information explicit.

Other information	
References	
Date agreed	
Date introduced	2011/04/06
Date ended	
Is related to	

2.03.07.02

Architecture rule 2.03.07.02	
Rule	REMOVED; Abstract items used as domain member MUST be nested under an abstract item that is a domain
Explanation	Technically it is possible to link domain members directly to a dimension. When only one domain member is eligible, a point is made. But usually groups of domain members form a functional entity that is declared applicable in a dimension. To limit the number of relationships to the dimension and to ensure that the functional entity is transparent, a domain is included between the dimension and domain members.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	2.03.07.01

RH: sbr:primaryDomainItem is the substitutionGroup that has been made available in Dutch Taxonomy version 6.0 (Dutch Taxonomy 2012) to identify these concepts.

2011-10 RH: A decision was made to make this rule optional so that primaries can also be linked directly to the cube with a 'dimension-domain' arc role. This simplifies the number of relationships and concepts to be managed (no domains). This decision actually means that a rule no longer exists. Note: @xbrldt:usable must then be shown as 'true'!

2.03.07.03

Architecture rule 2.03.07.03	
Rule	Domain Members MUST NOT be nested amongst themselves with an arcrole domain-member
Explanation	A hierarchy of domain-members is not relevant for dimensional validation. Other purposes like presentation or indicating a total of some sort are NOT the purpose of these relationships.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.03.07.04

	Architecture rule 2.03.07.04
Rule	Domain-member relationships MUST be nested in a Dutch Taxonomy partner owned linkrole IF this linkrole is being addressed in a dimension-domain/@targetRole
Explanation	To enable DTS extension.

	Other information
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.03.07.05

Architecture rule 2.03.07.05	
Rule	Dimension-domain/@usable='false' MUST be used if the child in the relationship is in the sbr:domainItem substitutionGroup
Explanation	Domains MUST NOT be qualified as a member, they are placeholders to group members or primaries and create a more simple cube.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	2.03.06.03

2011-10 RH: By making the use of domains optional, this rule has to be made dependent. Objective: domains are NEVER to be used as a member.

2.03.08.01

Architecture rule 2.03.08.01	
Rule	The content of @xml:lang for Dutch MUST be 'nl'
Explanation	Technically nl-nl can be used. Uniformity is regarded higher.

Other information	
References	SBR Australia: 110 NA
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.03.08.02

Architecture rule 2.03.08.02	
Rule	The content of @xml:lang for English MUST be 'en'
Explanation	Technically the region of the language can be used, e.g.. en-us, en-au, en-uk. Uniformity is regarded higher and UK spelling is being applied.

Other information	
References	SBR Australia: 111 SA
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.03.08.03

Architecture rule 2.03.08.03	
Rule	Label roles that carry semantic meaning SHOULD NOT be used
Explanation	By adding semantics to a representing label instead of placing it in the concept, the problem arises that in an instance only partial semantic meaning is available since only the concept name is included in the instance. The periodStart and periodEnd lables give an example of this. The same concept is reported twice for the start and end of the period and the only way to know why this is would be to look at the context, but what if multiple years are reported on? A similar problem arises with a 'total' label role where it is not clear in the instance if a reported value is a detail or a total. These create problems for software vendors who start DTS discovery from an instance with a fact. Multiple presentation relationships with appropriate labels are discovered but no mechanism is provided to select the correct label. SBR does not prohibit such label roles, but imposes additional requirements in 2.03.08.04

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	Gebruik_van_preferredLabel

2.03.08.04

Architecture rule 2.03.08.04

Rule	Dutch Taxonomy Partners that use label roles with semantic meaning MUST provide an appropriate warning in the FRIS documentation
Explanation	See 2.03.08.03

Other information

References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	2.03.08.03

2.03.08.05

Architecture rule 2.03.08.05	
Rule	All Dutch Taxonomy used lable roles MUST appear in the local language
Explanation	To enable a consistent presentation all labels need to be present in at least one language. Since the Dutch Taxonomy is aimed at Dutch commercial business, NL is that language.

Other information	
References	
Date agreed	
Date introduced	2011/04/06
Date ended	
Is related to	

2.03.08.06

Architecture rule 2.03.08.06	
Rule	Label resource in @xlink:role documentation MUST NOT be contradictory to standard references made on the linked concept and v.v.
Explanation	Definitions on concepts can be made explicit through references and/or the documentation. When both are present their content MUST NOT conflict.

Other information	
References	
Date agreed	
Date introduced	2011/04/06
Date ended	
Is related to	

2.03.08.07

	Architecture rule 2.03.08.07
Rule	The content of <link:label> MUST be regarded as xs:tokenizedString
Explanation	To prevent special characters like TAB and CR/LF.

	Other information
References	
Date agreed	
Date introduced	2011/04/06
Date ended	
Is related to	3.02.07.14

2.03.08.08

Architecture rule 2.03.08.08

Rule	LabelArcs MUST NOT contain @order.
Explanation	XBRL 2.1 doesn't define how to deal with multiple labels in the same language and role but with different @order content. This rule has been set to prevent software dependent implementations.

Other information

References	XBRL2.1 3.5.3.9.5
Date agreed	
Date introduced	2011/11/23
Date ended	
Is related to	2.03.03.05

2.03.09.01

Architecture rule 2.03.09.01	
Rule	Calculation linkbases MUST NOT be used
Explanation	The calculation linkbase allows for validation on total values, but it is limited to addition and subtraction. Only the element names are taken into account, not units, contexts etc. This makes useability of the linkbase very limited. Also, since june 2009 the XBRL Formula specification is available which does allow for almost all mathematical operations and takes context into account.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

RFC or agenda point: nesting for counts: where?

2.03.09.02

	Architecture rule 2.03.09.02
Rule	\<variable:factVariable\> MUST NOT defined more than once per xbrli:context content on a single fact
Explanation	A factVariable is necessary to extract the fact with all its aspects from the instance and make it available for a XBRL formula. While designing a formula, the factVariabelen must be identified. These rule prevents the constant reassigning of factVariabelen per formula. The naming convention provides predictable names of these variables.

	Other information
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.03.09.03

Architecture rule 2.03.09.03

Rule	<formula:formula> MUST NOT be used
Explanation	Only the assertion of the XBRL Formula specification is used (until further notice). Especially the vagueness of the status of a second (result) instance and the way how this is communicated or not leads to a greater insecurity on the market.

Other information

References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.03.10.01

Architecture rule 2.03.10.01	
Rule	@xlink:actuate MUST NOT be used
Explanation	Not allowed as long as a use case is not being brought forward.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	4.02.003

2.03.10.02

Architecture rule 2.03.10.02	
Rule	@xlink:show MUST NOT be used
Explanation	Not allowed as long as a use case is not being brought forward.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	4.02.007

2.03.10.03

Architecture rule 2.03.10.03	
Rule	@xlink:title MUST NOT be used
Explanation	Not allowed as long as a use case has not being brought forward.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	4.02.008

2.03.10.04

Architecture rule 2.03.10.04	
Rule	link:linkbase/@id MUST NOT be used
Explanation	Linkbases are addressed by their file name through the link:linkbaseRef node which makes the @id unnecessary.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.03.10.05

Architecture rule 2.03.10.05	
Rule	link:linkbase/@xsi:nil MUST NOT be used
Explanation	The <link:linkbase> element is not allowed to carry content which makes the attribute irrelevant. Further still: a linkbase is not an instance.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.03.10.06

Architecture rule 2.03.10.06	
Rule	link:linkbase/@xsi:noNamespaceSchemaLocation MUST NOT be used
Explanation	The <link:linkbase> element is not allowed to carry content which makes the attribute irrelevant. Further still: a linkbase is not an instance.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.03.10.07

Architecture rule 2.03.10.07	
Rule	link:linkbase/@xsi:type MUST NOT be used
Explanation	The <link:linkbase> element is not allowed to carry content which makes the attribute irrelevant. Further still: a linkbase is not an instance.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.03.10.08

Architecture rule 2.03.10.08

Rule	link:loc/@xlink:role MUST NOT be used
Explanation	XBRL has no function for this attribute. Therefore is not allowed in the Dutch Taxonomy.

Other information

References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.03.10.09

Architecture rule 2.03.10.09	
Rule	link:roleRef/@xlink:arcrole MUST NOT be used
Explanation	XBRL has not specified the use of this attribute. Therefore it is not allowed in the Dutch Taxonomy.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.03.10.10

Architecture rule 2.03.10.10	
Rule	link:roleRef/@xlink:role MUST NOT be used
Explanation	XBRL Specification does not claim any use for this attribute, which why it is not allowed in the Dutch Taxonomy.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.03.10.11

Architecture rule 2.03.10.11	
Rule	link:roleType/@id MUST be used
Explanation	Mandated because of linking Generic Labels to the arcrole.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.03.10.12

Architecture rule 2.03.10.12	
Rule	link:documentation MUST NOT be used
Explanation	XBRL enabled software does not support this element, Therefore it is not allowed in the Dutch Taxonomy.

Other information	
References	
Date agreed	
Date introduced	2010/06/23
Date ended	
Is related to	

2.03.10.13

Architecture rule 2.03.10.13	
Rule	A <link:resource> with @type="extended", MUST have @xlink:role
Explanation	No role on a resource points to the standard role for labels and references. The Dutch Taxonomy wants only explicit information. Valid content is described in the XBRL Specifications and/or the LRR. Custom roles are not allowed. If a custom role is needed it can be applied for with SBR-Dutch Taxonomy-management.

Other information	
References	GFM 1.4.4
Date agreed	
Date introduced	2011/04/06
Date ended	
Is related to	

2.03.10.14

Architecture rule 2.03.10.14

Rule	link:resource/@xlink:role MUST have XII or SBR content
Explanation	Custom roles can only be introduced by Logius.

Other information

References	
Date agreed	
Date introduced	2011/04/06
Date ended	
Is related to	2.03.10.13

3.02.01.01

Architecture rule 3.02.01.01	
Rule	Folder names MUST be English (UK spelling)
Explanation	NA

Other information	
References	
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	

3.02.01.02

Architecture rule 3.02.01.02	
Rule	Folder names MUST be lower case.
Explanation	NA

Other information	
References	
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	

3.02.01.03

Architecture rule 3.02.01.03	
Rule	Folder names MUST contain less than 15 characters
Explanation	To prevent excessive names.

Other information	
References	
Date agreed	
Date introduced	2011/09/28
Date ended	
Is related to	

3.02.01.04

Architecture rule 3.02.01.04	
Rule	Folders that are part of the Dutch Taxonomy MUST fit the structure of table F
Explanation	NA

Other information	
References	
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	NT_Naamgeving#Tabel_F:_Directorie_namen

3.02.01.05

Architecture rule 3.02.01.05

Rule	File names MUST be lower case
Explanation	NA

Other information

References	
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	

3.02.01.06

Architecture rule 3.02.01.06	
Rule	File names MUST be indicative about their content
Explanation	NA

Other information	
References	
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	

3.02.01.07

Architecture rule 3.02.01.07	
Rule	The indicative part of XML schema file names MUST be in the local preferred language
Explanation	NA

Other information	
References	
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	

RH: The mixture of English and local language is not particularly nice see 3.02.01.08. Just everything in EN?

3.02.01.08

Architecture rule 3.02.01.08	
Rule	Linkbase file names MAY be in English or the local preferred language
Explanation	NA

Other information	
References	
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	

RH: The mixture of English and local language is not particularly nice see 3.02.01.07. Just everything in EN?

3.02.01.09

Architecture rule 3.02.01.09	
Rule	Linkbase content, as defined by XBRL 2.1 (label, reference, presentation, definition, calculation), MUST be expressed in the linkbase file name conform table A
Explanation	NA

Other information	
References	
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	NT_Naamgeving#Tabel_A:_Linkbase_bestandsnaam_extensies

2012-01-27 RH: Make this more explicit using individual rules per type of linkbase.

* Linkbase with link:labelLink root node(s): last filename positions ..lab-XX.xml (XX = ISO language code, lowercase, 2 characters)

* Linkbase with link:referenceLink root node(s): last filenames positions ...-ref.xml

* Linkbase with link:presentationLink root node(s): last filename positions ...-pre.xml

* Linkbase with link:definitionLink root node(s): last filename positions ...-def.xml

* Linkbase with gen:link root node(s) AND label:label child nodes: last filename positions ...-generic-lab-XX.xml (XX = ISO language code, lowercase, 2 characters)

* Linkbase with gen:link root node(s) AND reference:reference child nodes: last filename positions ...-generic-ref.xml

3.02.01.11

Architecture rule 3.02.01.11

Rule	Linkroles used in a linkbase MAY be expressed in the linkbase file name
Explanation	NA

Other information

References	
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	NT_Naamgeving#Met_.28resource.29_role_vermelding

3.02.01.12

Architecture rule 3.02.01.12

Rule	Arcroles used in a linkbase MAY be expressed in the linkbase file name
Explanation	NA

Other information

References	
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	NT_Naamgeving#Met_arcrole_vermelding

3.02.01.14

Architecture rule 3.02.01.14	
Rule	Filenames MUST start with the Dutch Taxonomy partner assigned code followed by a hyphen
Explanation	Consistency

Other information	
References	
Date agreed	
Date introduced	2013/05/15
Date ended	
Is related to	

RH: Previously this rule was included under 3.02.02.01, but this is not explicit there.

3.02.02.01

Architecture rule 3.02.02.01	
Rule	Each Dutch Taxonomy domain MUST use the assigned code conform table C
Explanation	Each Dutch Taxonomy partner is given an identification of no more than five letters, this therefore does not apply to external parties who offer a taxonomy that is used by the Dutch Taxonomy.This abbreviation is used to ensure that the folders in which the files are stored identifiable to the participant, but also to give substance to the namespace prefix and linkrole @id vorm.

Other information	
References	
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	3.02.01.14, Dutch_Taxonomy_Naming#Table_C:_Dutch_Taxonomy_Party_abbreviations_for_use_in_XML

2012-02-29 RH: Applicable to ALL files is that these start with the code that is given, a hyphen followed by a functional description of the content of the file conform the naming convention rules for files described in the [[Architecture rules 3.02.01.x|3.02.01.X]] series of rules. An EXCEPTION are the entry point schemas where the prefix 'rpt-' is placed for the party code.

2013-02-27 RH: Decision by the Dutch Taxonomy Working group, exception withdrawn as from Dutch Taxonomy8.0.

3.02.03.01

Architecture rule 3.02.03.01	
Rule	xs:schema/@targetNamespace content MUST be unique within the Dutch Taxonomy
Explanation	NA

Other information	
References	GFM2.0: 1.3.3
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	

3.02.03.02

	Architecture rule 3.02.03.02
Rule	xs:schema/@targetNamespace components MUST be separated by the slash (/) sign
Explanation	NA

	Other information
References	
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	

3.02.03.03

Architecture rule 3.02.03.03	
Rule	xs:schema/@targetNamespace MUST NOT be longer than 255 characters
Explanation	To not complicate the storage in relational databases.

Other information	
References	GFM2.0: 1.3.33
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	

3.02.03.04

Architecture rule 3.02.03.04	
Rule	xs:schema/@targetNamespace MUST use only a-z0-9_-/.: characters
Explanation	No non-latin characters allowed.

Other information	
References	
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	

20130626 RH: Colon added to allowed characters.

3.02.03.05

Architecture rule 3.02.03.05	
Rule	xs:schema/@targetNamespace MUST start with 'http://www.nltaxonomie.nl'
Explanation	NA

Other information	
References	
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	

3.02.03.06

Architecture rule 3.02.03.06	
Rule	xs:schema/@targetNamespace MUST be constructed as: http://www.nltaxonomie.nl / {folder path} / {schema name} / {year}
Explanation	* Folder names;The names of the directories in which the schema is included includes the root. * Schema name; the name of the schema file without the extension (xsd). * Year; only mandatory for schemas that are an entry point (report) and of which the use is linked to the calendar year. With this, an entry point states which year (by means of four figures) can be reported using this schema. Examples: http://www.nltaxonomie.nl/5.0/basis/sbr/items/nl-common-data http://www.nltaxonomie.nl/5.0/basis/sbr/types/nl-types http://www.nltaxonomie.nl/5.0/basis/bd/items/bd-bedrijven http://www.nltaxonomie.nl/5.0/domein/kvk/tuples/kvk-components http://www.nltaxonomie.nl/5.0/report/bd/linkroles/fs-bd-aandeelhouders

Other information	
References	
Date agreed	
Date introduced	2012/05/01
Date ended	
Is related to	

RvE: We may also decide to separate the exact description and to start the URI directly under the version number.

Dutch Taxonomy Architecture added as new root.

roleURI="http://www.nltaxonomie.nl/NTA/report/kvk/linkroles/Model-B">

Directory Tree:

/4.0/NTA/report/kvk/linkroles/Model-B">

RH: The root directory in the Dutch Taxonomy is a version number. Please sure that as well as XML and UBL, XBRL is on the server and that those do not return to the path. The disadvantage of version numbers in the URI is that the market has to make amendments for every change. Which includes if the content does not change.

In Spain they no longer have version numbering in the URI; new versions of schemas do not need an update from originating schemas. By using the @schemaLocation, they provide a path to a subsequent version. The disadvantage seems to be that Versioning then no longer works because URI of the entry point targetnamespace is used as the starting point.

3.02.04.01

Architecture rule 3.02.04.01

Rule	xs:schema/@targetNamespace MUST have a prefix
Explanation	NA

Other information

References	GFM2.0: 1.3.7
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	

3.02.04.02

Architecture rule 3.02.04.02	
Rule	Namespace prefix' MUST be unique within the Dutch Taxonomy
Explanation	NA

Other information	
References	
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	

3.02.04.03

Architecture rule 3.02.04.03

Rule	Namespace prefix' that are reserved by organizations for international specifications (e.g.. W3X and XII), MUST NOT be redefined
Explanation	Consistent use of namespace prefixes.

Other information

References	[http://www.xbrl.org/Specification/XBRL-RECOMMENDATION-2003-12-31+Corrected-Errata-2008-07-02.htm#_1.6 XBRL 2.1]
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	

3.02.04.04

Architecture rule 3.02.04.04	
Rule	The assigned namespace prefix for the schema that declares the its targetnamespace, MUST be adhired by all other Dutch Taxonomy schema's
Explanation	NA

Other information	
References	
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	

3.02.04.05

Architecture rule 3.02.04.05	
Rule	Dutch Taxonomy namespace prefix' MUST start with the abbreviation that is assigned to each Dutch Taxonomy partner conform table C, followed by a hyphen, followed by a range of characters from {a-z, -}
Explanation	NA

Other information	
References	
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	NT_Naamgeving#Tabel_C:_NT_Partij_afkortingen_voor_gebruik_in_XML

2013-06-12 RH: permitted set of characters a-z extended with '-'

3.02.04.06

Architecture rule 3.02.04.06	
Rule	Namespace prefix' SHOULD not exceed 20 characters
Explanation	NA

Other information	
References	
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	

3.02.04.07

Architecture rule 3.02.04.07

Rule	A namespace declared by organizations that create international specifications MUST follow the assigned prefix conform table D
Explanation	NA

Other information

References	GFM2.0: 1.3.2
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	NT_Naamgeving#Tabel_D:_Gereserveerde_namespaces_en_prefixes

3.02.05.01

Architecture rule 3.02.05.01	
Rule	Concept names MUST be in the English language (UK spelling)
Explanation	English is the official language of the international world. To prevent concepts in different languages from being added to an instance, while interfacing with other (international) taxonomies, English as official language is mandatory.

Other information	
References	
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	

3.02.05.02

Architecture rule 3.02.05.02	
Rule	Concept names MUST use upper camelcase
Explanation	NA

Other information	
References	FRTA 2.1.4
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	

3.02.05.03

Architecture rule 3.02.05.03	
Rule	Concept names MUST be self explanatory
Explanation	NA

Other information	
References	
Date agreed	
Date introduced	2011/09/28
Date ended	
Is related to	

3.02.05.04

Architecture rule 3.02.05.04	
Rule	Concept names MUST use only a-zA-Z0-9_- characters
Explanation	NA

Other information	
References	
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	

3.02.05.05

	Architecture rule 3.02.05.05
Rule	Concept names MUST NOT have interpunctuation and abbreviations, complete expression is needed with the EXCEPTION of abbreviations that are part of general accepted vocabulary of which everybody (everybody meaning: parties involved in working with the Dutch Taxonomy) should know the meaning
Explanation	NA

	Other information
References	
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	

3.02.05.06

	Architecture rule 3.02.05.06
Rule	Concept naming order MUST adhere to placing the main subject first followed by lesser subject(s) and/or specification(s)
Explanation	NA

	Other information
References	
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	

3.02.05.07

Architecture rule 3.02.05.07	
Rule	ADVICE: Concept names MUST NOT refer to periods in time, units or reporting entities EXCEPT for abstract concepts
Explanation	Concept names should not contain context parts of information, including dimensional aspects.

Other information	
References	FRTA1.0: 2.1.2 FRTA1.0: 2.2.2 GFM2.0: 2.3.6
Date agreed	
Date introduced	2012/05/01
Date ended	
Is related to	

NOT permitted are:

... start/end of the period

... of the holding

... commercial/tax value

... consolidated

3.02.05.08

Architecture rule 3.02.05.08	
Rule	Concept names MUST NOT contain any 'serial' references
Explanation	NOT: Street name1, Street name2

Other information	
References	FRTA 2.3.3
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	

3.02.05.09

	Architecture rule 3.02.05.09
Rule	Concept names MUST NOT express datatypes only
Explanation	NA

	Other information
References	
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	

3.02.05.17

Architecture rule 3.02.05.17	
Rule	Concept names SHOULD have words or set of words that are used frequently, in the same order in the name except for the first position
Explanation	Action plan: *Original: Fiscale restwaarde van de vaste bedrijfsmiddelen in uitvoering etc. *Translate: Fiscal residual value of fixed business assets in progress etc. *Spaces: FiscalResidual ValueOfFixedBusinessAssetsInDeveleopmentEtc. *Adverbs: FiscalResidualValueFixedBusinessAssetsInDeveleopmentEtc. *Punctuation: FiscalResidualValueFixedBusinessAssetsInDeveleopmentEtc *Order: FixedBusinessAssetsInDevelopmentEtcFiscalResidualValue *Consistency: FixedBusinessAssetsInDevelopmentEtcResidualValueFiscal

Other information	
References	
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	

3.02.05.21

Architecture rule 3.02.05.21	
Rule	The content of an xsd:element, xsd:complexType, or xsd:simpleType name attribute in UTF-8 must not exceed 200 bytes in length.
Explanation	Relational database storage allows a maximum length of 255 positions for index elements. By reserving 200 for the @name, 55 positions remain for the prefix, so an @id also will fit.

Other information	
References	GFM2.0: 1.3.32
Date agreed	
Date introduced	2011/09/28
Date ended	
Is related to	

2011-09-28 Test on the Dutch Taxonomy5 has demonstrated that 178 characters is the longest. 150 characters can easily be reached but parties were unable to agree about this.

3.02.06.01

Architecture rule 3.02.06.01	
Rule	The xs:element/@id MUST be unique within the Dutch Taxonomy.
Explanation	CAN conflict with FRTA 2.1.5

Other information	
References	FRTA1.0: 2.1.5
	GFM2.0: 1.3.19
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	

2011-09-28 Dutch Taxonomy Architecture discussion; @id must be unique across the Dutch Taxonomy, otherwise no rule.

For element @id this conflicts with FRTA 2.1.5.

To guarantee unicity across the Dutch Taxonomy, the advice is:

Use the namespace prefix followed by an underscore followed by the element name (this is the FRTA 2.1.5 rule).

3.02.07.01

	Architecture rule 3.02.07.01
Rule	The standard label MUST be a true representation of the meaning of the concept
Explanation	NA

	Other information
References	
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	

3.02.07.02

Architecture rule 3.02.07.02	
Rule	Standard labels MUST be clear, consistent and recognizable
Explanation	NA

Other information	
References	
Date agreed	
Date introduced	2011/09/28
Date ended	
Is related to	

3.02.07.05

Architecture rule 3.02.07.05	
Rule	Labels MUST have a capital first letter
Explanation	NA

Other information	
References	
Date agreed	
Date introduced	2011/09/28
Date ended	
Is related to	

3.02.07.06

Architecture rule 3.02.07.06	
Rule	Labels with the 'standard' role MUST NOT exceed 255 characters
Explanation	In order not to impede storage in string fields of relational databases

Other information	
References	
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	

3.02.07.08

Architecture rule 3.02.07.08	
Rule	Standard labels SHOULD NOT contain incomprehensable acronyms
Explanation	NA

Other information	
References	
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	

3.02.07.09

Architecture rule 3.02.07.09	
Rule	Standard labels SHOULD NOT contain abbreviations. Abbreviations must be written in full EXCEPT those abbreviations that are part of common writing for which anyone (anyone as in: parties that work with the Dutch Taxonomy) is expected to understand them
Explanation	NA

Other information	
References	
Date agreed	
Date introduced	2011/09/28
Date ended	
Is related to	

3.02.07.15

Architecture rule 3.02.07.15

Rule	Standard labels MUST NOT be overly descriptive
Explanation	Use commentaryLabel

Other information

References	
Date agreed	
Date introduced	2012/05/01
Date ended	
Is related to	

3.02.07.16

Architecture rule 3.02.07.16	
Rule	If labels are unclear, adverbs MUST be used to clarify the meaning
Explanation	NA

Other information	
References	
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	

3.02.07.17

Architecture rule 3.02.07.17	
Rule	The word 'Other' MUST NOT be used as a separate standard label
Explanation	NA

Other information	
References	
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	

3.02.07.18

Architecture rule 3.02.07.18

Rule	Words that are an indication for free text concepts, MUST be at the rear of the standard label
Explanation	Example: Description, Reason

Other information

References	
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	

3.02.07.19

Architecture rule 3.02.07.19	
Rule	Words that are an indication for non-monetary and non-text concepts MUST be at the rear of the standard label
Explanation	Example: date, percentage, number

Other information	
References	
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	

3.02.07.20

Architecture rule 3.02.07.20	
Rule	Standard labels SHOULD NOT express all includings and excludings
Explanation	NA

Other information	
References	
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	

3.02.07.22

Architecture rule 3.02.07.22

Rule	The calculation or valuation method that is applicable to some concepts, MUST be last in the standard label preceeded by a comma
Explanation	NA

Other information

References	
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	

3.02.07.27

Architecture rule 3.02.07.27	
Rule	Standard labels SHOULD NOT contain references to the reference resource content
Explanation	NA

Other information	
References	
Date agreed	
Date introduced	2011/09/28
Date ended	
Is related to	

No rule, advice.

3.02.07.28

Architecture rule 3.02.07.28	
Rule	Standard labels MUST fall in line with the concept name definition
Explanation	NA

Other information	
References	GFM2.0: 2.3.7
Date agreed	
Date introduced	2011/09/28
Date ended	
Is related to	

3.02.07.29

Architecture rule 3.02.07.29	
Rule	Standard labels (and other) MUST fall in line with the definition of the concept
Explanation	NA

Other information	
References	(FRTA 2.1.13)
Date agreed	
Date introduced	2012/05/01
Date ended	
Is related to	

3.02.07.30

Architecture rule 3.02.07.30	
Rule	Words MUST have a consistent spelling and usage within one language and label resource role
Explanation	NA

Other information	
References	(FRTA 2.1.15)
Date agreed	
Date introduced	2012/05/01
Date ended	
Is related to	

Proposal to work with a list of preferred words.

3.02.07.31

Architecture rule 3.02.07.31	
Rule	Standard labels MUST NOT restrict input on the fact
Explanation	NA

Other information	
References	(FRTA 2.3.5)
Date agreed	
Date introduced	2011/09/28
Date ended	
Is related to	

3.02.07.32

	Architecture rule 3.02.07.32
Rule	The languagecode is leading in determining the characterset for the label
Explanation	NA

	Other information
References	
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	

3.02.08.01

Architecture rule 3.02.08.01	
Rule	Custom datatypes names MUST be a restriction from XII defined datatypes
Explanation	NA

Other information	
References	
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	

3.02.08.02

Architecture rule 3.02.08.02	
Rule	Datatype names MUST use characters a-zA-Z0-9_- only
Explanation	NA

Other information	
References	
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	

3.02.08.03

Architecture rule 3.02.08.03	
Rule	Datatypes for specialized concepts, MUST have a name fitting with their use (e.g.. nlzipItemType)
Explanation	NA

Other information	
References	
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	

3.02.08.04

Architecture rule 3.02.08.04

Rule	Dataypes for generic use MUST have a name based on the XML datatypes (e.g.. string, integer, nonPositiveInteger, date ...)
Explanation	NA

Other information

References	
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	

3.02.08.05

Architecture rule 3.02.08.05	
Rule	Datatypes for generic use MUST address the facets in their name conform table E
Explanation	NA

Other information	
References	Naamgeving_hulptabellen#Tabel_E:_XML_Facets_die_in_de_datatype_naam_worden_opgenomen
Date agreed	
Date introduced	2012/05/01
Date ended	
Is related to	

3.02.08.06

Architecture rule 3.02.08.06	
Rule	The name of a datatype for generic use MUST have the suffix 'ItemType'
Explanation	NA

Other information	
References	
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	

3.02.08.09

Architecture rule 3.02.08.09

Rule	Typenames MUST use lower camelcase
Explanation	Consitency and harmonisation across the Dutch Taxonomy partners.

Other information

References	
Date agreed	2013/02/27
Date introduced	2013/05/15
Date ended	
Is related to	

3.02.09.01

Architecture rule 3.02.09.01	
Rule	REMOVED Linkrole URI's MUST be unique in the Dutch Taxonomy
Explanation	NA

Other information	
References	GFM2.0: 1.3.10
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	

2012-06-20 RH: Rule withdrawn. Is already an XBRL 2.1 rule (paragraph 5.1.3)

3.02.09.02

Architecture rule 3.02.09.02	
Rule	Linkrole URI's MUST be in lowercase.
Explanation	NA

Other information	
References	
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	3.02.09.10

20121217 RH: Adapted, requirement regarding use of the / (slash) dispensed with in favour of rule 3.02.09.10

3.02.09.03

Architecture rule 3.02.09.03	
Rule	Linkrole URI's MUST use characters a-z0-9_-: only
Explanation	NA

Other information	
References	
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	

20121217 RH: Rule adapted: / (slash) no longer allowed.

3.02.09.04

Architecture rule 3.02.09.04	
Rule	Linkrole URI's MUST NOT be longer than 255 characters
Explanation	NA

Other information	
References	GFM2.0: 1.3.33
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	

3.02.09.10

Architecture rule 3.02.09.10	
Rule	Dutch Taxonomy linkrole URI's MUST follow the sequence: urn:{NT partner prefix}:linkrole:{functional name}
Explanation	Functional name; states the name of the group of relationships that will be supported by the linkrole, MUST be in English. Examples: * urn:bd:linkrole:cube-tc-ps * urn:bd:linkrole:investmentdeductions * urn:kvk:linkrole:basis-of-preparation-axis

Other information	
References	
Date agreed	2012/12/05
Date introduced	2013/05/15
Date ended	
Is related to	

20121217 RH: There is no agreement about identification in the linkrole URI for which type of relationships the linkrole has to be used (because mixed use can also arise).

3.02.10.02

Architecture rule 3.02.10.02	
Rule	Linkrole @id MUST NOT exceed 255 characters
Explanation	NA

Other information	
References	
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	

3.02.10.03

Architecture rule 3.02.10.03	
Rule	Linkrole @id MUST be unique in the Dutch Taxonomy
Explanation	NA

Other information	
References	
Date agreed	
Date introduced	2011/09/28
Date ended	
Is related to	3.02.06.01

Advice to make sure that the @id remains unique:

Use the namespace prefix of the schema followed by an underscore followed by a value to be determined yourself.

3.02.11.01

<table>
<tr><td colspan="2" align="center">Architecture rule 3.02.11.01</td></tr>
<tr><td>Rule</td><td>Locator @xlink:label names MUST be constructed from: @id from the XML node, underscore, 'loc'</td></tr>
<tr><td>Explanation</td><td>NA</td></tr>
</table>

<table>
<tr><td colspan="2" align="center">Other information</td></tr>
<tr><td>References</td><td></td></tr>
<tr><td>Date agreed</td><td></td></tr>
<tr><td>Date introduced</td><td>2012/05/01</td></tr>
<tr><td>Date ended</td><td></td></tr>
<tr><td>Is related to</td><td></td></tr>
</table>

3.02.11.02

Architecture rule 3.02.11.02

Rule	ADVICE: Reference resource @xlink:label names MUST be constructed from: namespace prefix of the schema that declares the linkrole URI, underscore, unique string based on the resource content, underscore, unique part of the role, underscore, 'ref'
Explanation	@xlink:label on resources serves as unique identifier for the @id on the resource which is why it must be unique across the Dutch Taxonomy.

Other information

References	
Date agreed	
Date introduced	2012/05/01
Date ended	
Is related to	3.02.11.04

2011-09-28 Dutch Taxonomy Architecture meeting: Not a requirement, only advice.

3.02.11.03

Architecture rule 3.02.11.03	
Rule	@xlink:label names MUST use a-zA-Z0-9_- characters only
Explanation	NA

Other information	
References	
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	

RH: If it is found that linkbase has a large impact on the processing, we will go to meaningless (short) codes for labels!

3.02.11.04

Architecture rule 3.02.11.04

Rule	ADVICE: Label resource @xlink:label names MUST be constructed from: namespace prefix of the schema that declares the linkrole URI, underscore, element name from the concept to which the label connects, underscore, unique part of the role, underscore, language code from @xml:lang
Explanation	@xlink:label on resources serves as unique identifier for the @id on the resource which is why it must be unique across the Dutch Taxonomy.

Other information

References	
Date agreed	
Date introduced	2012/05/01
Date ended	
Is related to	3.02.11.02

2011-09-28 Dutch Taxonomy Architecture meeting: Not a requirement, only advice.

3.02.12.01

Architecture rule 3.02.12.01

Rule	New link:parts MUST 'fit' the existing set of (XII) link:parts
Explanation	NA

Other information

References	
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	

3.02.12.02

Architecture rule 3.02.12.02

Rule	Link:parts names MUST follow concept naming rules
Explanation	NA

Other information

References	
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	

3.02.13.01

Architecture rule 3.02.13.01	
Rule	Enumerations MUST use a restriction on xbrli:stringItemType
Explanation	NA

Other information	
References	
Date agreed	
Date introduced	2011/09/28
Date ended	
Is related to	

3.02.13.02

Architecture rule 3.02.13.02	
Rule	ADVICE: Enumeration values MUST be in the local language
Explanation	Exceptions are proper names, common names, etc.

Other information	
References	
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	

Codes are better so that the 'language' in labels can be organised.

3.02.14.01

	Architecture rule 3.02.14.01
Rule	XML children elements for xbrli:segment and xbrli:scenario MUST follow concept naming conventions
Explanation	NA

	Other information
References	
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	

3.02.15.02

Architecture rule 3.02.15.02	
Rule	Language beyond the local language MAY be offered
Explanation	NA

Other information	
References	
Date agreed	
Date introduced	2010/11/17
Date ended	
Is related to	2.02.02.27

3.02.16.01

Architecture rule 3.02.16.01	
Rule	@id content on resources MUST be unique in the Dutch Taxonomy.
Explanation	The @id on resources has to be unique so that when versioning multiple taxonomies, resources can be assigned to the correct one.

Other information	
References	
Date agreed	
Date introduced	2011/09/28
Date ended	
Is related to	

The advice is to guarantee unicity in the Dutch Taxonomy:

Use the namespace prefix of the element to which the resource will be linked followed by an underscore followed by

the essence of the resource role followed by an underscore followed by EITHER the content in references OR the

language code and element name to which the resource is linked.

3.02.17.01

	Architecture rule 3.02.17.01
Rule	Enumeration @id values MUST be unique within the Dutch Taxonomy.
Explanation	NA

	Other information
References	
Date agreed	
Date introduced	2011/09/28
Date ended	
Is related to	

To guarantee unicity in the Dutch Taxonomy, the advice is:

Use the namespace prefix of the element to which the code list is linked followed by an underscore, followed by the complexType name of the code list, followed by an underscore, followed by the value of the enumeration.

Technical References

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This section contains the Technical References in the Dutch Taxonomy Architecture.

NOTE:

This doucment only contains a representation of the references at the moment the document is created.

No rights can be derived from this document. The references as stated on the SBR NT(A) Wiki are leading:

[Technical References on the SBR NT(A) Wiki](#)

4.01.001

Technical reference 4.01.001	
XML element	all
Allowed value(s)	Geen
Default value	

Usage	
XSD usage	Optional, as a child of xs:complexType xs:extension xs:restriction xs:group. Makes all child elements optional if allowed no more than once in a random order.
XBRL usage	FRTA 2.3.7 forbids the use of the element within the complexType tuple.
NTA usage	Not allowed in NT domains, reserved by SBR-NT-management.

References	
Syntax	
References	FRTA1.0 2.3.7

4.01.002

Technical reference 4.01.002	
XML element	all @maxOccurs
Allowed value(s)	integer, 'unbounded'
Default value	1 (één)

Usage	
XSD usage	Optional
XBRL usage	Conform XSD
NTA usage	Default values MUST be made explicit

References	
Syntax	
References	

4.01.003

Technical reference 4.01.003	
XML element	all @maxOccurs
Allowed value(s)	integer
Default value	1 (één)

Usage	
XSD usage	Optional
XBRL usage	Conform XSD
NTA usage	Default values MUST be made explicit

References	
Syntax	
References	

4.01.004

Technical reference 4.01.004	
XML element	annotation
Allowed value(s)	Geen
Default value	

Usage	
XSD usage	Optional as child of nearly all XML nodes. Not allowed as a child of <xs:annotation><xs:documentation> and <xs:appinfo>. This container element stores free text on XML nodes for human reading in the <xs:documentation> node and <xs:appinfo> node for computers.
XBRL usage	Conform XSD
NTA usage	Use is only allowed before instructions are included in <xs:appinfo>. Legible documentation has to be written using XLink relationships. To prevent specific instructions being provided for individual elements in the Dutch Taxonomy, the use of <xs:annotation> is only allowed under <xs:schema> where the <xs:appinfo> operation is specified by XBRL for the processing of XLink elements.

References	
Syntax	
References	2.02.00.12

4.01.005

Technical reference 4.01.005	
XML element	any
Allowed value(s)	Geen
Default value	

Usage	
XSD usage	Optional
XBRL usage	Conform XSD
NTA usage	Not allowed in NT domains, reserved by SBR-NT-management.

References	
Syntax	
References	

4.01.006

Technical reference 4.01.006	
XML element	any @maxOccurs
Allowed value(s)	integer, 'unbounded'
Default value	1 (één)

Usage	
XSD usage	Optional, determines the maximum number of elements that can be incorporated instead of 'any'.
XBRL usage	Conform XSD
NTA usage	Default values MUST be made explicit.

References	
Syntax	
References	

4.01.007

Technical reference 4.01.007	
XML element	any @minOccurs
Allowed value(s)	0, integer
Default value	1 (één)

Usage	
XSD usage	Optional
XBRL usage	Conform XSD
NTA usage	Default values MUST be made explicit.

References	
Syntax	
References	

4.01.008

Technical reference 4.01.008	
XML element	any @namespace
Allowed value(s)	##any, ##other, ##targetNamespace, ##local
Default value	##any

Usage	
XSD usage	Optional, determines which namespace external XML nodes are from.
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	

4.01.009

Technical reference 4.01.009	
XML element	any @processContents
Allowed value(s)	lax, skip, strict
Default value	strict

Usage	
XSD usage	Optional
XBRL usage	Conform XSD
NTA usage	Not allowed in NT domains, reserved by SBR-NT-management.

References	
Syntax	
References	

4.01.010

Technical reference 4.01.010	
XML element	anyAttribute
Allowed value(s)	Geen
Default value	

Usage	
XSD usage	Optional
XBRL usage	Conform XSD
NTA usage	Not allowed in NT domains, reserved by SBR-NT-management.

References	
Syntax	
References	

4.01.011

Technical reference 4.01.011	
XML element	anyAttribute @namespace
Allowed value(s)	##any, ##other, ##targetNamespace, ##local
Default value	##any

Usage	
XSD usage	
XBRL usage	
NTA usage	

References	
Syntax	
References	4.01.008

4.01.012

Technical reference 4.01.012	
XML element	anyAttribute @processContents
Allowed value(s)	lax, skip, strict
Default value	strict

Usage	
XSD usage	
XBRL usage	
NTA usage	

References	
Syntax	
References	4.01.009

4.01.013

Technical reference 4.01.013	
XML element	appinfo
Allowed value(s)	Geen
Default value	

Usage	
XSD usage	Optional, in this element application-specific XML syntax is created.
XBRL usage	In this segment, the use of XLink is communicated. In other words, that the parts needed for correct processing of XLink are incorporated here so that software knows how to apply XLink. Defined in this element are the following processes: *Custom arc roles *Custom linkroles Custom linkroles (also known as Extended Link Role; ELR) are used to create groups of relationships within a linkbase. For each ELR it must also be specified on which relationships these are allowed. This is done using the <link:usedOn> element. Because the definition of ELRs is unrelated to the definition of elements, a separate schema is used for defining ELRs. *Linkbase references Linkbases can only be used if they are "discovered" by software; this is done using an <link:linkbaseRef> element. This is a <xs:import> element counterpart. XBRL allows DTS discovery to start from a linkbase and not from a schema. That is why within an instance a linkbase instead of a schema can be referenced. This can be useful when referencing a special linkbase such as those of formulas or footnotes.
NTA usage	Conform XBRL

References	
Syntax	
References	2.02.04.01, 2.02.11.05

4.01.014

Technical reference 4.01.014	
XML element	appinfo @source
Allowed value(s)	Geen
Default value	

Usage	
XSD usage	Optional, references supplementary documentation.
XBRL usage	Conform XSD
NTA usage	Not allowed in NT domains, reserved by SBR-NT-management.

References	
Syntax	
References	

4.01.015

Technical reference 4.01.015	
XML element	attribute
Allowed value(s)	Afhankelijk van het gekozen type.
Default value	

Usage	
XSD usage	Optional, to incorporate attributes in an element. In principle there is a free choice between using an element or an attribute. The guiding principle is that an attribute should only be chosen if the attribute is an inextricable part of the element and if it cannot occur repetitively. In all other cases, an element is chosen. Attributes can be defined as 'global' meaning they are used in multiple elements, and 'local' meaning they can only be used on a specific element. Best practice is to be cautious with attributes with a global definition because these must always be used with a prefix, whilst most users do not expect a prefix on an attribute. XBRL does not abide by this rule.
XBRL usage	Conform XSD, the XBRL specification has defined two global attributes that have been declared applicable to elements created by DTS authors: @xbrli:balance and @xbrli:periodType. Another global attribute @xbrldt:typedDomainRef has also been incorporated for the dimensional specification.
NTA usage	Not allowed in NT domains, reserved by SBR-NT-management.

References	
Syntax	
References	2.02.00.20

4.01.016

Technical reference 4.01.016	
XML element	attribute @default
Allowed value(s)	Gereguleerd door @type op het attribuut
Default value	

Usage	
XSD usage	
XBRL usage	
NTA usage	

References	
Syntax	
References	Zie 4.01.043

4.01.017

Technical reference 4.01.017	
XML element	attribute @fixed
Allowed value(s)	Gereguleerd door het @type op het attribuut
Default value	

Usage	
XSD usage	
XBRL usage	
NTA usage	

References	
Syntax	
References	4.01.045

4.01.018

Technical reference 4.01.018	
XML element	attribute @form
Allowed value(s)	qualified, unqualified
Default value	

Usage	
XSD usage	
XBRL usage	
NTA usage	

References	
Syntax	
References	4.01.046

4.01.019

Technical reference 4.01.019	
XML element	attribute @name
Allowed value(s)	string van tekens (geen spaties) zonder de dubbele punt en de eerste positie mag geen leesteken of nummer zijn, uitgezonderd de underscore
Default value	

Usage	
XSD usage	
XBRL usage	
NTA usage	

References	
Syntax	
References	4.01.050, Architecture rules_3.02.05.x

4.01.020

Technical reference 4.01.020	
XML element	attribute @ref
Allowed value(s)	QName
Default value	

Usage	
XSD usage	
XBRL usage	
NTA usage	

References	
Syntax	
References	4.01.052

4.01.021

Technical reference 4.01.021	
XML element	attribute @type
Allowed value(s)	XSD datatypes of derivaten daarvan
Default value	

Usage
XSD usage
XBRL usage
NTA usage

References	
Syntax	
References	4.01.054

4.01.022

Technical reference 4.01.022	
XML element	attribute @use
Allowed value(s)	optional, required, prohibited
Default value	optional

Usage	
XSD usage	Optional, to indicate whether the attribute has to be incorporated in the element as optional, mandatory or prohibited if an instance is reported. The value 'prohibited' seems unrealistic in a definition (why would you define something that cannot be used) but is intended to enable use of groups of attributes in complexTypes and yet still disable an individual attribute.
XBRL usage	Conform XSD
NTA usage	Attribute is mandatory, default values MUST be made explicit.

References	
Syntax	
References	

4.01.023

Technical reference 4.01.023

XML element	attributeGroup
Allowed value(s)	Geen
Default value	

Usage

XSD usage	Optional, always global, intended to group attributes and to declare a group applicable to an element. AttributeGroups can reference one another.
XBRL usage	Conform XSD
NTA usage	Not allowed in NT domains, reserved by SBR-NT-management.

References

Syntax	
References	

4.01.024

Technical reference 4.01.024	
XML element	attributeGroup @name
Allowed value(s)	string van tekens (geen spaties) zonder de dubbele punt en de eerste positie mag geen leesteken of nummer zijn, uitgezonderd de underscore
Default value	

Usage	
XSD usage	
XBRL usage	
NTA usage	

References	
Syntax	
References	4.01.050

4.01.025

Technical reference 4.01.025	
XML element	attributeGroup @ref
Allowed value(s)	QName
Default value	

Usage	
XSD usage	
XBRL usage	
NTA usage	

References	
Syntax	
References	4.01.052

4.01.026

Technical reference 4.01.026	
XML element	choice
Allowed value(s)	Geen
Default value	

Usage	
XSD usage	Optional, as part of a complexType to enable a choice to be made between children of the complexType.
XBRL usage	Conform XSD. The "intention" of the XBRL specification states that xs:choice will not be used. That is to do with the goal of a tuple; a group of elements based on semantic meaning. The use of xs:choice does not fit into that. xs:choice is also a sign of a business rule that has to be resolved in the relevant linkbase. Unfortunately, xs:choice can be verified by every XSD validator and business rules only by XBRL enabled software.
NTA usage	The element is not allowed as a choice between simple type elements. For the choice between complexTypes (tuples), a policy of determent is pursued, we recommend applying a business rule.

References	
Syntax	
References	2.02.11.09

4.01.027

Technical reference 4.01.027

XML element	choice @maxOccurs
Allowed value(s)	integer, unbounded
Default value	1 (één)

Usage

XSD usage	Optional, this allows the entire choice to be repetitively incorporated in a schema. The value 'unbounded" is sometimes used to allow the elements in the choice to repeat unlimitedly and in random order. This is then actually no longer a real xs:choice, all child elements will be allowed unlimitedly (so no choice) and in a random order.
XBRL usage	Conform XSD
NTA usage	Attribute is mandatory, default values MUST be made explicit. The value may ONLY exceed one (1); if repetitions are for children in the instance supporting different time aspects.

References

Syntax	
References	2.02.02.33

4.01.028

Technical reference 4.01.028	
XML element	choice @minOccurs
Allowed value(s)	0, integer
Default value	

Usage	
XSD usage	Optional, this allows the entire choice to be incorporated in a schema a minimum number of times repeatedly.
XBRL usage	Conform XSD
NTA usage	Attribute is mandatory, default values MUST be made explicit. The value may NOT exceed one (1); if repetitions are required the tuple as a whole must be repeated. Value zero is only allowed if multiple model groups are present in the content model.

References	
Syntax	
References	2.02.02.33

4.01.029

Technical reference 4.01.029	
XML element	complexContent
Allowed value(s)	Geen
Default value	

Usage	
XSD usage	Optional, to be used when creating a complexType to derive this from a different complexType that already has complexContent. Elements AND attributes can be added (xs:extension) or dispensed with (xs:restriction).
XBRL usage	Conform XSD
NTA usage	Not allowed in NT domains, reserved by SBR-NT-management.

References	
Syntax	
References	

4.01.030

Technical reference 4.01.030	
XML element	complexContent @mixed
Allowed value(s)	true, false
Default value	false

Usage	
XSD usage	Optional, indicates if a complexType with complexContent can have both elements and attribute(group)s.
XBRL usage	Not allowed for tuples.
NTA usage	Conform XBRL

References	
Syntax	
References	XII reference mist

4.01.031

Technical reference 4.01.031	
XML element	complexType
Allowed value(s)	Geen
Default value	

Usage	
XSD usage	Optional, for creating complexType elements.
XBRL usage	Conform XSD, XBRL 2.1 recognises only one complexType element: xbrli:tuple.
NTA usage	Not allowed in NT domains, reserved by SBR-NT-management.

References	
Syntax	
References	

4.01.032

Technical reference 4.01.032	
XML element	complexType @abstract
Allowed value(s)	true, false
Default value	false

Usage	
XSD usage	
XBRL usage	
NTA usage	

References	
Syntax	
References	4.01.044

4.01.033

Technical reference 4.01.033	
XML element	complexType @block
Allowed value(s)	#all (geen enkele afleiding toegestaan), extension (geen extensies toegestaan), restriction (geen restricties toegestaan)
Default value	

Usage	
XSD usage	
XBRL usage	
NTA usage	

References	
Syntax	
References	4.01.042

4.01.034

Technical reference 4.01.034	
XML element	complexType @final
Allowed value(s)	'#all' (geen enkele afleiding toegestaan), 'extension' (geen extensies toegestaan), 'restriction' (geen restricties toegestaan)
Default value	

Usage	
XSD usage	
XBRL usage	
NTA usage	

References	
Syntax	
References	4.01.044, 4.01.131

4.01.035

Technical reference 4.01.035	
XML element	complexType @mixed
Allowed value(s)	true, false
Default value	false

Usage	
XSD usage	
XBRL usage	
NTA usage	

References	
Syntax	
References	4.01.030

4.01.036

Technical reference 4.01.036	
XML element	complexType @name
Allowed value(s)	string van tekens (geen spaties) zonder de dubbele punt en de eerste positie mag geen leesteken of nummer zijn, uitgezonderd de underscore
Default value	

Usage	
XSD usage	
XBRL usage	
NTA usage	

References	
Syntax	
References	4.01.050, 4.01.132

4.01.037

Technical reference 4.01.037	
XML element	documentation
Allowed value(s)	xs:string
Default value	

Usage	
XSD usage	Optional, this element is intended to enable comments to be included in a schema, comparable to the comments included by developers in software source code. The element can, in principle, be nested anywhere provided that this is assigned the parent node <xs:annotation>.
XBRL usage	The XBRL specification has attempted to incorporate all related information that can be assigned to an element elsewhere, using the XLink standard. This means that the <xs:documentation> has been given an alternative.
NTA usage	Use of this node is NOT allowed. Explanatory texts have to be linked through a (generic) label linkbase.

References	
Syntax	
References	2.02.11.02

4.01.038

Technical reference 4.01.038	
XML element	documentation @lang
Allowed value(s)	ISO landencodes
Default value	

Usage	
XSD usage	
XBRL usage	
NTA usage	The parent node is not allowed which makes the attribute moot.

References	
Syntax	
References	4.01.037

4.01.039

Technical reference 4.01.039	
XML element	documentation @source
Allowed value(s)	URI
Default value	

Usage	
XSD usage	
XBRL usage	
NTA usage	

References	
Syntax	
References	4.01.014

4.01.040

Technical reference 4.01.040	
XML element	element
Allowed value(s)	Gereguleerd door @type
Default value	

Usage	
XSD usage	Optional, an XML Schema element is identified using the namespace in which it is defined (the schema) and the @name within that schema. Two types of elements can be distinguished within the XSD specification: simpleTypes and complexTypes. The difference is that the first cannot be built from other elements, only attributes.
XBRL usage	Elements are the key to communicataing facts (data). They identify the fact. Furthermore, they provide the option of accurately describing their definition, meaning the reporter can find out whether the facts that he wants to or has to report apply to a specific element. Within the XBRL Community there have been lengthy discussions about the rules relating to creation of elements. Those rules, as written in e.g. the FRTA, mainly concern the naming of the @name and @ID. Those are covered in [[Overview of naming conventions]]. The XBRL specification has pre-defined a number of element types that can be retrieved using @substitutionGroup when defining elements for a DTS. These substitutionGroup root elements are: *xbrli:item, an element with a simpleType that is intended to communicate facts but that can also be used as an abstract element to give a hierarchy to other elements in linkbases; *xbrli:tuple, an element with a complexType that is intended to group elements that have to be inextricably linked to one another because otherwise the meaning of a fact is unclear. Consider, for example, a street, house number, postcode and town/city. *xbrldt:dimensionItem, an element with a simpleType, intended to be used as an abstract element within a dimensional model and to give shape to the dimension in the DTS and instance. *xbrldt:hypercubeItem, an element with a simpleType intended to be used as an abstract element within a dimensional model and to give shape to the cube in the DTS.
NTA usage	Semantics are the main reason for creating elements. However, the choice of a modelling method can change the requirement for creating elements. Example: Element name: TaxValueMachines, this is one element. But this element is built from several components, i.e.: Tax (a 'type of value'), Value and Machines. Therefore, three elements could also have been created. To be able to allocate architecture rules more specifically, SBR has created a number of additional substitutionGroups used to distinguish elements: *sbr:domainItem This is an abstract item used to combine domain members in a dimensional taxonomy. *sbr:domainMemberItem This is an abstract item used to characterise a domain member in a dimensional taxonomy. *sbr:primaryDomainItem This is an abstract item used as a domain for primary items in a dimensional taxonomy. *sbr:presentationItem This is an abstract item used as a "heading" in presentation relationships between concepts.

References	
Syntax	
References	Architecture rules_2.02.02.x

4.01.041

Technical reference 4.01.041	
XML element	element @abstract
Allowed value(s)	true, false
Default value	false

Usage	
XSD usage	Optional, by giving @abstract the value 'true', the element cannot be used in an instance, and therefore cannot communicate facts. The goal is for, especially elements that form a complexType, to be used as substitutionGroup for other elements (that are then not abstract). This enables a number of objects to be created that differ in terms of composition and that can be retrieved as the basis for an element, where that element can always still be given a different definition by extending or restricting the substitutionGroup.
XBRL usage	By making an element abstract, it can be retrieved within linkbases using a <link:loc> and it can fulfil functions other than reporting facts. This type of element can be used for presentation purposes (to act as a parent in a tree) or to give shape to a dimensional structure. By using abstract elements as described above, they can still occur in an instance: not as an element that will be given a value, but by representing the value in an attribute on a (different) element. XBRL states that the value has to be 'true' if: *The element is in the substitutionGroup xbrldt:dimensionItem; *The element is in the substitutionGroup xbrldt:hypercubeItem.
NTA usage	*Inclusion of the attribute is mandatory, default values must be made explicit. *The value has to be 'false' if the element is in the substitutionGroup xbrli:tuple. *The value has to be 'true' if the element is in the substitutionGroup of elements in the SBR namespace.

References	
Syntax	
References	2.02.02.03, 2.02.02.05, 2.02.02.08, 2.02.02.19

4.01.042

Technical reference 4.01.042	
XML element	element @block
Allowed value(s)	#all (geen enkele afleiding toegestaan), extension (geen extensies toegestaan), restriction (geen restricties toegestaan).
Default value	

Usage	
XSD usage	Optional, this attribute is used when building XML Schemas to prevent a new element being derived from the complexType in which this attribute is included and can therefore be used as substitutionGroup. The attribute only makes sense if the element author wants to prevent derived elements being made on his element, but it doesn"t stop anyone who wishes to create a similar element the derivative being disclosed.
XBRL usage	Conform XSD
NTA usage	Attribute is NOT allowed

References	
Syntax	
References	2.02.02.09

4.01.043

Technical reference 4.01.043	
XML element	element @default
Allowed value(s)	Gereguleerd door @type op het element
Default value	

Usage	
XSD usage	Optional, if this relates to a simpleType element, using @default this can indicate the value that can be inherited in the instance. If the element is not present in the instance, the value of @default is not valid. This includes if the element 'empty' is incorporated in the instance such as: <eenElement/> of <eenElement></eenElement> the value of @default is not valid. The XML Schema specification states that use of @default and @fixed preclude one another.
XBRL usage	Conform XSD
NTA usage	The attribute can only be given a value if this standard value is 'always' valid, so extends across all reports and Dutch Taxonomy partners.

References	
Syntax	
References	

4.01.044

Technical reference 4.01.044

XML element	element @final
Allowed value(s)	'#all' (geen enkele afleiding toegestaan), 'extension' (geen extensies toegestaan), 'restriction' (geen restricties toegestaan)
Default value	

Usage

XSD usage	Optional, this attribute is used when building XML Schemas to prevent a new element being derived from the complexType in which this attribute is included. The attribute only makes sense if the element author wants to prevent derived elements being made on his element, but it doesn''t stop anyone who wishes to create a similar element without the derivative being disclosed.
XBRL usage	Conform XSD
NTA usage	Attribute is NOT allowed

References

Syntax	
References	2.02.02.10

4.01.045

Technical reference 4.01.045	
XML element	element @fixed
Allowed value(s)	Gereguleerd door @type
Default value	

Usage	
XSD usage	Optional, if this relates to a simpleType element, using @fixed this can indicate the value that must be inherited in the instance. If the element is not present in the instance, the value of @fixed is not valid. Including if the element 'empty' is incorporated in the instance, such as: <eenElement\> of <eenElement></eenElement> the value of @fixed is not valid. The XML Schema specification states that use of @default and @fixed preclude one another.
XBRL usage	Conform XSD
NTA usage	Inclusion of the attribute in conjunction with @minOccurs on the same element with the value one or higher is not allowed. (if a recipient wishes to apply a fixed value 'always' this has to be done using a conversion, the reporter must not be burdened with this)

References	
Syntax	
References	2.02.02.11

4.01.046

Technical reference 4.01.046	
XML element	element @form
Allowed value(s)	qualified, unqualified
Default value	

Usage	
XSD usage	Optional, with the @form attribute the @elementFormDefault can be overruled from <xs:schema>. The value 'qualified' enforces the fact that this element can only be referenced with a QName (Qualified Name), so with a namespace prefix identifier before the @name. This is common practice with XML schemas.
XBRL usage	FRTA 1.0 states <xs:schema elementFormDefault="qualified"/>, so the only logical use is that the value 'unqualified' can be used at element level. This is prohibited by FRTA.
NTA usage	Attribute is NOT allowed

References	
Syntax	
References	FRTA 4.2.4, 2.02.02.12

This rule is redundant. From XSD, @form can only be included in newly defined child elements, not on root elements.

XBRL 2.1 forbids the definition of child elements, only elements from a complextType (tuple) can be referenced.

4.01.047

Technical reference 4.01.047	
XML element	element @id
Allowed value(s)	NCName
Default value	

Usage	
XSD usage	Optional, the @id is an attribute that enables an XML node to be addressed from outside a schema without this having to be a schema itself. Using the XPointer standard, an element in an XML file that has a @id can be addressed from any XML file (linkbase, instance, etc.). An @id must therefore be unique in a DTS.
XBRL usage	Mandatory because otherwise concepts cannot be referenced from XLink linkbases. FRTA 1.0 states that the @id has to be completed with the namespace prefix identifier, an underscore and the @name of the element.
NTA usage	*Inclusion of the attribute is mandatory. *FRTA 1.0 naming is followed. *Changes to @id during the year in which the Dutch Taxonomy is valid are not allowed. @id"s can only be modified when annual modifications of the Dutch Taxonomy are made.

References	
Syntax	
References	FRTA 2.1.5 en 2.1.6, 2.02.02.13, 3.02.06.01

RH: With the required naming convention, the @id is unique across all schemas in the DTS (assuming that the prefix is unique in the DTS).

The result is that when the @name is amended , the @id should also be amended and therefore all linkbases. To confine these amendments during the year in which the Dutch Taxonomy is valid, any changes to @id and therefore the linkbase locators are refused The @name can be amended, but the @id is given more stability.

4.01.048

Technical reference 4.01.048	
XML element	element @maxOccurs
Allowed value(s)	integer, unbounded
Default value	1 (één)

Usage	
XSD usage	Optional, with @maxOccurs the number of repetitions of the element in the instance is maximised. An element can only be supplied with @maxOccurs if this is nested under another element, because the repeat can only occur within that element. The only parent element to which this rule does not apply is <xs:schema>.
XBRL usage	The XBRL specification has just one element type that allows the nesting of elements which can incorporate this attribute; tuples. The attribute @maxOccurs follows the XSD specification.
NTA usage	*The attribute is mandatory if nested under an element other than <xs:schema> . *The value 1 (one) recommended in @maxOccurs. This can only be set higher if the children reference different contexts. Therefore only tuples can repeat but not the individual elements in a tuple.

References	
Syntax	
References	2.02.02.14

An alert for a 'high' numerical value but not unbounded:

Software is available that reserves static memory locations based on this parameter. If this happens statically with a 'high' value, such as 9999999, the application can run out of memory. Dynamic memory is always allocated at the value unbounded and the application will exchange memory space for disk space.

4.01.049

Technical reference 4.01.049	
XML element	element @minOccurs
Allowed value(s)	0, integer
Default value	1 (één)

Usage	
XSD usage	Optional, can only be used if the element definition is given as a child of a complexType. @minOccurs gives the minimum number of element repetitions in the instance. An element can only be supplied with @maxOccurs if this is nested under another element, because the repeat can only occur within that element. . The only parent element to which this rule does not apply is <xs:schema>
XBRL usage	The XBRL specification has only one type of elements that allow the nesting of elements; tuples. @minOccurs follows the XSD specification.
NTA usage	The attribute is mandatory if nested under an element other than <xs:schema> . Only the values 0 (zero) and 1 (one) are allowed for non-abstract items (so tuples can be given higher values).

References	
Syntax	
References	

4.01.050

Technical reference 4.01.050	
XML element	element @name
Allowed value(s)	string van tekens (geen spaties) zonder de dubbele punt en de eerste positie mag geen leesteken of nummer zijn, uitgezonderd de underscore
Default value	

Usage	
XSD usage	Mandatory if the element is a child of <xs:schema> unique within a URI namespace. Elements that are nested under other elements may have their own @name but are more likely to use @ref to show that they have already been defined elsewhere. @name and @ref are mutually exclusive.
XBRL usage	XBRL currently takes the position (end 2009) that everyone is free to determine how the string is formed but it is recommended that a naming convention is used to ensure the naming is structured, even meaningless names can be given such as 'A123'. XBRL also stipulates that the language of the string is also available to the author of the DTS, but that for DTSs that have to be used throughout the world, it would be sensible to use the English language when ascertaining the string.
NTA usage	The attribute in an element that is a child of elements other than <xs:schema> is not allowed (@ref is then mandatory).

References	
Syntax	
References	Architectuurregels_3.02.05.x

4.01.051

Technical reference 4.01.051	
XML element	element @nillable
Allowed value(s)	true, false
Default value	false

Usage	
XSD usage	Optional, with the value 'true', the reporter''s options are steered towards specifically stating that he reports 'nothing' for a specific element. The meaning of this method, an 'empty' element or the absence of an element is for the recipient of the instance.
XBRL usage	Conform XSD. FRTA stipulates that the attribute with the value 'true' has to be included.
NTA usage	Specified in the Dutch Taxonomy Architecture are the various situations of 'nothing', 'empty' and 'absent' in an instance. The absence of an element means that nothing has been reported. As a rule, this occurs in optional elements. Because elements that are communicated at root level (directly below the xbrli:xbrl node in the instance) are always optional and repetitive, this applies to all elements that do not use a tuple or that are not used as a primary item in a dimension. When an element is empty, this means that nothing has been reported. This is the case in elements that are made mandatory but when the reporter cannot report anything anyway. Reporting nothing with an element using the value xsi:nill='true' in the instance, means that a correction of an already reported fact, which specifically states that the value is invalid and should actually have been reported as 'empty' or 'absent'.

References	
Syntax	
References	FRTA 1.0 2.1.6, 2.02.02.15, 2.02.02.16, 2.02.02.17

4.01.052

Technical reference 4.01.052	
XML element	element @ref
Allowed value(s)	QName
Default value	

Usage	
XSD usage	Optional, the @ref is used to reference elements that have already been defined. The @ref is used when compiling complexType elements. @name and @ref are mutually exclusive.
XBRL usage	The XBRL Specification has just one type of complexTypes: tuples, they otherwise follow the XSD specification.
NTA usage	The attribute is mandatory if the element is a child of elements other than <xs:schema> (@name is therefore not allowed for children).

References	
Syntax	
References	

4.01.053

Technical reference 4.01.053	
XML element	element @substitutionGroup
Allowed value(s)	QName
Default value	

Usage	
XSD usage	Optional, provides the option of, in terms of definition, basing an element that has been created on a pre-defined element. As if a template is used.
XBRL usage	Mandatory, XBRL Specifications have a number of pre-defined substitutionGroups that have to be used. Derivatives are allowed.
NTA usage	SBR has created a number of derived substitutionGroups to allow verifications to be allocated specifically.

References	
Syntax	
References	2.02.02.18, 2.02.02.19

4.01.054

Technical reference 4.01.054	
XML element	element@type
Allowed value(s)	XSD datatypes of afgeleiden daarvan
Default value	

Usage	
XSD usage	Optional, for the definition of elements that serve as a basis for other elements. Ultimately mandatory if a value has to be reported on an element. Then the @type has to reference an XSD datatype.
XBRL usage	Mandatory, the datatypes are always the ones that are pre-defined in the XBRL specification. The XBRL specification makes available all datatypes set up by the XSD specification, plus some specific: *sharesItemType *pureItemType *monetaryItemType
NTA usage	Datatypes can be created in order to make, for example, enumerations or to create very specific patterns (such as the Dutch postcode). However, caution should be exercised when creating own data types. As an element has been merged with a data type, an extender may need to create a new element only because the value range of the data type may be insufficient. Therefore, in the Dutch Taxonomy we state that data type constraints should be avoided wherever possible and that the validation value of a data type should be transferred to a business rule validation. This means that the structure of the elements remains generic and there is a greater chance of reuse. For those elements of which all Dutch Taxonomy authors agree that constraints apply, the data type is made available from SBR Management. This applies to a Tax and Social Insurance number, Dutch postcode, Dutch bank account numbers, etc.

References	
Syntax	
References	2.02.02.20, 2.02.02.21, Architecture Rules_2.02.07.x

PS: And this significantly increases the complexity, after all converting data validation has to be sought in several places and especially in complex formula linkbases. Disagree strongly.

4.01.055

Technical reference 4.01.055	
XML element	element xbrli:balance
Allowed value(s)	debet, credit
Default value	

Usage	
XSD usage	No
XBRL usage	The @xbrli:balance is made available by the XBRL specification on elements that are not a complexType. The attribute is used to group elements into the debit or credit columns of a balance sheet or profit/loss report. The attribute is optional in terms of use. Elements that can be included in either column of the balance sheet or profit/loss report (e.g. Because the value must always be positive) have to be created in duplicate. The attribute can be used by software suppliers when presenting a balance sheet or profit/loss report; this is not mandatory. Elements that do not play a role in the balance sheet or profit/loss report do not use this attribute.
NTA usage	It is only applied to items with a type xbrli:monetaryItemType or derived from this AND that play a role in the balance sheet or profit/loss report.

References	
Syntax	
References	2.02.02.22, 2.02.02.23, 2.02.02.24

PS: Can this also be applied to abstract monetary items?

RH: Can we completely waive this attribute? Following international consultation?

4.01.056

Technical reference 4.01.056	
XML element	element xbrli:periodType
Allowed value(s)	instant, duration
Default value	

Usage	
XSD usage	No
XBRL usage	The @xbrli:periodType is made mandatory by the XBRL specification on all elements that are derived from a simpleType. The attribute states that an element will always contain values either taken at a specific time (instant) or a that represent a value built up over a period of time (duration). By dividing elements into these two categories, within the report, a distinction can be made in the periodicity within an instance. The instance has values of the attribute and specific elements that are given a date. An 'instant' period has just one date, a 'duration' has two dates, an as from date and a up to and including date. The instance has another period named 'Forever' but this is in fact a 'duration', the dates of which are in the past and future and are unknown values (plus a date does not have to be given).
	An element that can represent both the value of a fact at any time (and in a balance sheet) and the construction of the value (such as in a profit/loss report) will have to be incorporated twice in the DTS.
NTA usage	The standard value is duration.

References	
Syntax	
References	2.02.02.06, 2.02.02.25, 2.02.02.29

4.01.057

Technical reference 4.01.057	
XML element	element xbrldt:typedDomainRef
Allowed value(s)	Een XPointer expressie naar een zelfstandig XSD element dat speciaal aangemaakt is om de typed dimensie in te communiceren.
Default value	

Usage	
XSD usage	No
XBRL usage	XDT states that the inclusion of the attribute is optional when using dimensions and mandatory when using typed dimensions.
NTA usage	

References	
Syntax	
References	

4.01.058

Technical reference 4.01.058	
XML element	enumeration
Allowed value(s)	Geen
Default value	

Usage	
XSD usage	Optional, as a child of a <xs:restriction> where an XML simpleType is created that is allowed a restricted number of values as input (a code list). An enumeration cannot be extended through <xs:extension> but by using <xs:union>.
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	

4.01.059

Technical reference 4.01.059	
XML element	enumeration @value
Allowed value(s)	Afgeleid van het @type in de <xs:restriction>
Default value	

Usage	
XSD usage	Mandatory
XBRL usage	Conform XSD
NTA usage	Conform XSD. Enumerated values must be labelled through a (generic) label linkbase.

References	
Syntax	
References	

4.01.060

Technical reference 4.01.060	
XML element	extension
Allowed value(s)	Geen
Default value	

Usage	
XSD usage	Optional, to extend the properties of a different simpleType with attributes or a different complexType with elements, or attributes.
XBRL usage	Conform XSD
NTA usage	Not allowed for Dutch Taxonomy partners, reserved by SBR Management.

References	
Syntax	
References	

4.01.061

Technical reference 4.01.061	
XML element	extension @base
Allowed value(s)	QName
Default value	

Usage	
XSD usage	Mandatory, gives the qualified name of the element to be extended.
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	

4.01.062

Technical reference 4.01.062

XML element	field
Allowed value(s)	Geen
Default value	

Usage

XSD usage	Optional, mandatory in combination with <xs:key>. Determines the node that is part of the uniquely formulated key. Has to occur uniquely with the stipulated <xs:selector> path.
XBRL usage	Conform XSD
NTA usage	Not allowed for Dutch Taxonomy partners, reserved by SBR Management.

References

Syntax	
References	

4.01.063

Technical reference 4.01.063	
XML element	field @xpath
Allowed value(s)	String
Default value	

Usage	
XSD usage	Mandatory, gives the XPath expression to the uniquely occurring node.
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	

4.01.064

Technical reference 4.01.064	
XML element	fractionDigits
Allowed value(s)	Geen
Default value	

Usage	
XSD usage	Optional, as a child of <xs:restriction> on a simpleType. Determines the maximum number of places after the comma (decimal point) of a decimal number.
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	

4.01.065

Technical reference 4.01.065	
XML element	fractionDigits @fixed
Allowed value(s)	nonNegativeInteger
Default value	

Usage	
XSD usage	Option, states whether the value has a fixed number of decimals after the comma (decimal point). Has to be within the range of @value.
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	

4.01.066

Technical reference 4.01.066

XML element	fractionDigits @value
Allowed value(s)	nonNegativeInteger
Default value	

Usage

XSD usage	Mandatory, gives the maximum number of decimals after the comma (decimal point). May not exceed that allowed by <xs:totalDigits> .
XBRL usage	Conform XSD
NTA usage	Conform XSD

References

Syntax	
References	

4.01.067

Technical reference 4.01.067	
XML element	group
Allowed value(s)	Geen
Default value	

Usage	
XSD usage	Optional, to be used to group elements that can be reused in complexTypes.
XBRL usage	Conform XSD
NTA usage	Not allowed for Dutch Taxonomy partners, reserved by SBR Management.

References	
Syntax	
References	

4.01.068

Technical reference 4.01.068	
XML element	group @maxOccurs
Allowed value(s)	integer, unbounded
Default value	1 (één)

Usage	
XSD usage	Optional, only works when referencing a group, not with the definition.
XBRL usage	Conform XSD
NTA usage	Attribute is mandatory, implicit values have to be made explicit.

References	
Syntax	
References	

4.01.069

Technical reference 4.01.069	
XML element	group @minOccurs
Allowed value(s)	0, integer
Default value	

Usage	
XSD usage	Optional, only works when referencing a group, not with the definition.
XBRL usage	Conform XSD
NTA usage	Attribute is mandatory, implicit values have to be made explicit.

References	
Syntax	
References	

4.01.070

Technical reference 4.01.070	
XML element	group @name
Allowed value(s)	NCName
Default value	

Usage	
XSD usage	Optional, mandatory when defining a group, prohibited when using @ref.
XBRL usage	Conform XSD
NTA usage	Not determined.

References	
Syntax	
References	

4.01.071

Technical reference 4.01.071	
XML element	group @ref
Allowed value(s)	QName
Default value	

Usage	
XSD usage	Optional, mandatory when referencing a group, prohibited with the definition.
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	

4.01.072

Technical reference 4.01.072	
XML element	import
Allowed value(s)	Geen
Default value	

Usage	
XSD usage	Optional, the element is responsible for importing other schemas into the schema in which this element is incorporated.
XBRL usage	Conform XSD. The XBRL specification states that a schema is only a taxonomy if XBRL schemas can be imported.
NTA usage	Conform XBRL

References	
Syntax	
References	

4.01.073

Technical reference 4.01.073	
XML element	import @namespace
Allowed value(s)	URI
Default value	

Usage	
XSD usage	Mandatory, the identification of the schema to be imported is through this attribute, where the URI of the schema that is to be imported has to be provided. In that other schema, that URI is registered in the @targetNamespace attribute in the <xs:schema> element.
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	

4.01.074

Technical reference 4.01.074	
XML element	import @schemaLocation
Allowed value(s)	URI
Default value	

Usage	
XSD usage	Mandatory, the physical address of the xs:import @namespace URI. This attribute can be given two types of values: *Absolute address (the URL where the files can be downloaded) *Relative address (the location on the disc of the local provider)
XBRL usage	In the schemas supplied with the Dutch Taxonomy, a relative address is provided. Schemas not supplied with the Dutch Taxonomy of an absolute address.
NTA usage	

References	
Syntax	
References	2.02.00.16, 2.02.00.17

4.01.075

Technical reference 4.01.075	
XML element	include
Allowed value(s)	Geen
Default value	

Usage	
XSD usage	Optional, is used to merge several schemas in the same namespace. This promotes modularity of schema definitions.
XBRL usage	Conform XSD. Is used widely in the XBRL-GL Taxonomy.
NTA usage	Is not used in Financial Reporting taxonomies.

References	
Syntax	
References	

4.01.076

Technical reference 4.01.076	
XML element	include @schemaLocation
Allowed value(s)	URI
Default value	

Usage	
XSD usage	Mandatory, gives the absolute or relative location of the schema which is to be merged.
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	

4.01.077

Technical reference 4.01.077	
XML element	key
Allowed value(s)	Geen
Default value	

Usage	
XSD usage	Optional, works as the counterpart of @id but has no type of constraint and can be formed by several element/attribute values.
XBRL usage	Conform XSD
NTA usage	The ID/IDREF principle is widely accepted and supported and this meets the requirements of SBR. For that reason, the use of <xs:key> is not allowed.

References	
Syntax	
References	

4.01.078

Technical reference 4.01.078	
XML element	key @name
Allowed value(s)	QName
Default value	

Usage	
XSD usage	Mandatory
XBRL usage	Conform XSD
NTA usage	Not applicable

References	
Syntax	
References	[4.01.077](#)

4.01.079

Technical reference 4.01.079

XML element	keyref
Allowed value(s)	Geen
Default value	

Usage

XSD usage	Optional, works as the counterpart of @idref but has no type of constraint and can be formed by several element/attribute values.
XBRL usage	Conform XSD
NTA usage	The ID/IDREF principle is widely accepted and supported and this meets the requirements of SBR. For that reason the use of <xs:keyref> is not allowed.

References

Syntax	
References	

4.01.080

Technical reference 4.01.080	
XML element	keyref @name
Allowed value(s)	NCName
Default value	

Usage	
XSD usage	Mandatory
XBRL usage	Conform XSD
NTA usage	Not applicable

References	
Syntax	
References	4.01.079

4.01.081

Technical reference 4.01.081	
XML element	keyref @refer
Allowed value(s)	QName
Default value	

Usage	
XSD usage	Mandatory, refers to the @name of <xs:key> that is the unique key for an XML node.
XBRL usage	Conform XSD
NTA usage	Niet van toepassing

References	
Syntax	
References	4.01.079

4.01.082

Technical reference 4.01.082	
XML element	length
Allowed value(s)	Geen
Default value	

Usage	
XSD usage	Optional, gives the maximum length of a value for a simpleType. Is always a child of <xs:restriction>. Depending on the type in which the <xs:length> is included, the length has a different meaning: string = number of characters, binary = number of octets, list = number of enumerated values.
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	

4.01.083

Technical reference 4.01.083	
XML element	length @fixed
Allowed value(s)	nonNegativeInteger
Default value	

Usage	
XSD usage	Optional, gives the fixed number of characters of <xs:length>, this has to fall within the range of @value.
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	

4.01.084

Technical reference 4.01.084	
XML element	length @value
Allowed value(s)	nonNegativeInteger
Default value	

Usage	
XSD usage	Mandatory, gives the maximum length of the input value.
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	

4.01.085

Technical reference 4.01.085	
XML element	list
Allowed value(s)	Geen
Default value	

Usage	
XSD usage	Optional, allows a list of values to be defined that are separated from one another by a space. In fact, a variation of <xs:enumeration>, where the values are defined as an attribute or element. The advantage is that the format is shorter. The disadvantage is that the space is punctuation and that extensions are not possible.
XBRL usage	Conform XSD
NTA usage	This element is not used when composing a schema, instead <xs:enumeration> is used.

References	
Syntax	
References	[[missing 2.?.?.?]]

4.01.086

Technical reference 4.01.086	
XML element	list @itemType
Allowed value(s)	QName
Default value	

Usage	
XSD usage	Mandatory
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	

4.01.087

Technical reference 4.01.087	
XML element	maxExclusive
Allowed value(s)	Geen
Default value	

Usage	
XSD usage	Optional, intended to confine a simpleType value range. Has to be seen as an 'up to' and not an 'up to and including' of integer, date or time. Cannot be used together with <xs:maxInclusive>. Is always a child of <xs:restriction>.
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	

4.01.088

Technical reference 4.01.088	
XML element	maxExclusive @fixed
Allowed value(s)	true, false
Default value	false

Usage	
XSD usage	Optional, enables the author to "fix" the value in @value meaning this cannot be overruled in an extension or <xs:union>.
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	

4.01.089

Technical reference 4.01.089	
XML element	maxExclusive @value
Allowed value(s)	nonNegativeInteger
Default value	

Usage	
XSD usage	Mandatory
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	

4.01.090

Technical reference 4.01.090	
XML element	maxInclusive
Allowed value(s)	Geen
Default value	

Usage	
XSD usage	Optional, intended to confine a simpleType value range. Has to be seen as an 'up to and including' and not an 'up to' of integer, date or time. Cannot be used together with <xs:maxExclusive>. Is always a child of <xs:restriction>.
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	

4.01.091

Technical reference 4.01.091	
XML element	maxInclusive @fixed
Allowed value(s)	true, false
Default value	false

Usage	
XSD usage	Optional, enables the author to "fix" the value in @value meaning this cannot be overruled in an extension or <xs:union>.
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	

4.01.092

Technical reference 4.01.092	
XML element	maxInclusive @value
Allowed value(s)	nonNegativeInteger
Default value	

Usage	
XSD usage	Mandatory
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	

4.01.093

Technical reference 4.01.093	
XML element	maxLength
Allowed value(s)	Geen
Default value	

Usage	
XSD usage	Optional, gives the maximum length of the value of a <xs:simpleType> as a child of a <xs:restriction>.
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	

4.01.094

Technical reference 4.01.094	
XML element	maxLength @fixed
Allowed value(s)	true, false
Default value	false

Usage	
XSD usage	Optional, enables the author to "fix" the value in @value meaning this cannot be overruled in an extension or <xs:union>.
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	

4.01.095

Technical reference 4.01.095	
XML element	maxLength @value
Allowed value(s)	nonNegativeInteger
Default value	

Usage	
XSD usage	Mandatory
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	

4.01.096

Technical reference 4.01.096	
XML element	minExclusive
Allowed value(s)	Geen
Default value	

Usage	
XSD usage	Optional, intended to confine a simpleType value range. Has to be seen as an 'up to' and not an 'up to and including' of integer, date or time. Cannot be used together with <xs:minInclusive>. Is always a child of <xs:restriction>.
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	

4.01.097

Technical reference 4.01.097	
XML element	minExclusive @fixed
Allowed value(s)	true, false
Default value	false

Usage	
XSD usage	Optional, enables the author to "fix" the value in @value meaning this cannot be overruled in an extension or <xs:union>.
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	

4.01.098

Technical reference 4.01.098	
XML element	minExclusive @value
Allowed value(s)	nonNegativeInteger
Default value	

Usage	
XSD usage	Mandatory
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	

4.01.099

Technical reference 4.01.099	
XML element	minInclusive
Allowed value(s)	Geen
Default value	

Usage	
XSD usage	Optional, intended to confine a simpleType value range. Has to be seen as an 'up to and including' and not an 'up to' of integer, date or time. Cannot be used together with <xs:minExclusive>. Is always a child of <xs:restriction>.
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	

4.01.100

Technical reference 4.01.100	
XML element	minInclusive @fixed
Allowed value(s)	true, false
Default value	false

Usage	
XSD usage	Optional, enables the author to "fix" the value in @value meaning this cannot be overruled in an extension or <xs:union>.
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	

4.01.101

Technical reference 4.01.101	
XML element	minInclusive @value
Allowed value(s)	nonNegativeInteger
Default value	

Usage	
XSD usage	Mandatory
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	

4.01.102

Technical reference 4.01.102	
XML element	minLength
Allowed value(s)	Geen
Default value	

Usage	
XSD usage	Optional, gives the maximum length of the value of a <xs:simpleType> as a child of a <xs:restriction>.
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	

4.01.103

Technical reference 4.01.103	
XML element	minLength @fixed
Allowed value(s)	true, false
Default value	false

Usage	
XSD usage	Optional, enables the author to "fix" the value in @value meaning this cannot be overruled in an extension or <xs:union>.
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	

4.01.104

Technical reference 4.01.104	
XML element	minLength @value
Allowed value(s)	nonNegativeInteger
Default value	

Usage	
XSD usage	Mandatory
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	

4.01.105

Technical reference 4.01.105	
XML element	notation
Allowed value(s)	Geen
Default value	

Usage	
XSD usage	Optional, intended as a help element under the <xs:schema> to assist processing software in using facts in an instance. Building blocks can be created by this element that can be understood by the processing application.
XBRL usage	Conform XSD
NTA usage	Not allowed in Dutch Taxonomy domains, reserved for use by SBR-NT-Management.

References	
Syntax	
References	

4.01.106

Technical reference 4.01.106	
XML element	notation @name
Allowed value(s)	NCName
Default value	

Usage	
XSD usage	Mandatory
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	

4.01.107

Technical reference 4.01.107	
XML element	notation @public
Allowed value(s)	token
Default value	

Usage	
XSD usage	Optional, gives the value of the <xs:notation> @name from which the software has to make a derivative.
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	

4.01.108

Technical reference 4.01.108	
XML element	notation @system
Allowed value(s)	URI
Default value	

Usage	
XSD usage	Optional, gives the identification URI to the processing software.
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	

4.01.109

Technical reference 4.01.109	
XML element	pattern
Allowed value(s)	Geen
Default value	

Usage	
XSD usage	Optional, in <xs:simpleType> constraints, using a "regular expression" intended to establish and specify the value that can be communicated to each position accurately. Several patterns in one <xs:simpleType> means that the fact has to fulfil at least one <xs:pattern>.
XBRL usage	Conform XSD
NTA usage	The confinement of the facts that are communicated with a concept by making the data type stricter must be applied cautiously. Het concept must in principle support 'all' possible values. Constraints laid down by the party making the request have to be seen as a business rule, not a data type constraint.

References	
Syntax	
References	

PS: Do not agree, that reduces the XSD validation power

4.01.110

Technical reference 4.01.110	
XML element	pattern @value
Allowed value(s)	string
Default value	

Usage	
XSD usage	Mandatory, may only contain the characters that are allowed in the regular expression language. See the XSD specification in this respect.
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	Externe website over regular expressions: [[http://www.regular-expressions.info/]]

4.01.111

Technical reference 4.01.111	
XML element	redefine
Allowed value(s)	Geen
Default value	

Usage	
XSD usage	Optional, as a child of <xs:schema> can be used to give different content to elements of a different schema. In <xs:simpleType> this can only yield a constraint, in <xs:complexType> both a constraint and an extension can be created. Just like <xs:import> and <xs:include> 'the element has to be defined "at the top" of the schema. All redefinitions take place within the <xs:redefine> element. If nothing is redefined, the schema in @schemaLocation is specifically 'included' in the schema in question.
XBRL usage	Prohibited for elements that are in the substitutionGroups of the XBRL specification or are derived from that.
NTA usage	Not allowed for Dutch Taxonomy partners, reserved by SBR Management.

References	
Syntax	
References	[http://www.xbrl.org/Specification/XBRL-RECOMMENDATION-2003-12-31+Corrected-Errata-2008-07-02.htm#_3.2 XBRL 2.1]

4.01.112

Technical reference 4.01.112	
XML element	redefine @schemaLocation
Allowed value(s)	URI
Default value	

Usage	
XSD usage	Mandatory, references @targetNamespace of the schema that is redefined.
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	

4.01.113

Technical reference 4.01.113

XML element	restriction
Allowed value(s)	Geen
Default value	

Usage

XSD usage	Optional, intended to make the type of <xs:simpleType> or the content of a <xs:complexType> more restrictive (narrower).
XBRL usage	Conform XSD
NTA usage	Not allowed on elements, only on simpleType definition.

References

Syntax	
References	

4.01.114

Technical reference 4.01.114	
XML element	restriction @base
Allowed value(s)	QName
Default value	

Usage	
XSD usage	Mandatory, gives the QName of the element to which the constraint is applied.
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	

4.01.115

Technical reference 4.01.115	
XML element	schema
Allowed value(s)	Geen
Default value	

Usage	
XSD usage	Mandatory, is the root element of a schema document.
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	

4.01.116

Technical reference 4.01.116	
XML element	schema @attributeFormDefault
Allowed value(s)	qualified, unqualified
Default value	unqualified

Usage	
XSD usage	Optional, states whether locally defined attributes of elements have to be given a prefix for the @name. The @form at element level overrules this parameter.
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	FRTA 4.2.4

4.01.117

Technical reference 4.01.117	
XML element	schema @blockDefault
Allowed value(s)	extension, restriction, substitution, 'leeg', #all
Default value	"leeg"

Usage	
XSD usage	Optional, states whether types that are derived from other types can also be used as a type for a fact. The @block at element level overrules this parameter.
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	2.02.00.10

4.01.118

Technical reference 4.01.118	
XML element	schema @elementFormDefault
Allowed value(s)	qualified, unqualified
Default value	unqualified

Usage	
XSD usage	Optional, states whether elements with a prefix have to be incorporated in the instances. The @form at element level overrules this parameter.
XBRL usage	FRTA states qualified as the standard value.
NTA usage	Conform XBRL

References	
Syntax	
References	FRTA 4.2.4

4.01.119

Technical reference 4.01.119	
XML element	schema @finalDefault
Allowed value(s)	extension, restriction, list, union, #all
Default value	"leeg"

Usage	
XSD usage	Optional, states whether derivatives types are allowed.
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	2.02.00.10

PS: Please provide further explanation.

4.01.120

Technical reference 4.01.120	
XML element	schema @lang
Allowed value(s)	ISO3166-2 landencodes
Default value	

Usage	
XSD usage	Optional
XBRL usage	Conform XSD
NTA usage	Not allowed

References	
Syntax	
References	4.03.003

4.01.121

Technical reference 4.01.121	
XML element	schema @targetNamespace
Allowed value(s)	URI
Default value	

Usage	
XSD usage	Optional, the unique identification of the entire schema.
XBRL usage	Conform XSD
NTA usage	Mandatory

References	
Syntax	
References	

4.01.122

Technical reference 4.01.122	
XML element	schema @version
Allowed value(s)	string
Default value	

Usage	
XSD usage	Optional, version number of the schema. No software action is linked to this attribute.
XBRL usage	Conform XSD
NTA usage	May not be used. Version numbers are arranged in the name of the ZIP file of the Dutch Taxonomy and in namespace URIs.

References	
Syntax	
References	2.02.00.10

4.01.123

Technical reference 4.01.123	
XML element	selector
Allowed value(s)	Geen
Default value	

Usage	
XSD usage	Optional, as part of <xs:key>, <xs:keyref> to give the set of XML nodes that will be used as a key
XBRL usage	Conform XSD
NTA usage	As <xs:key> is not allowed there is no job for <xs:selector>.

References	
Syntax	
References	[4.01.077](#)

4.01.124

Technical reference 4.01.124	
XML element	selector @xpath
Allowed value(s)	string
Default value	

Usage	
XSD usage	Mandatory, by means of XPath gives the selected XML nodes.
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	

4.01.125

Technical reference 4.01.125	
XML element	sequence
Allowed value(s)	Geen
Default value	

Usage	
XSD usage	Optional, groups and gives the order of a number of children in a complexType.
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	

4.01.126

Technical reference 4.01.126	
XML element	sequence @maxOccurs
Allowed value(s)	nonNegativeInteger, unbounded
Default value	1 (één)

Usage	
XSD usage	Optional, gives the maximum number of repetitions for the entire group.
XBRL usage	Conform XSD
NTA usage	Attribute is mandatory, default values MUST be made explicit. The value may ONLY exceed one (1); if repetitions are for children in the instance supporting different time aspects.

References	
Syntax	
References	2.02.02.33

4.01.127

Technical reference 4.01.127

XML element	sequence @minOccurs
Allowed value(s)	0, nonNegativeInteger
Default value	1 (één)

Usage

XSD usage	Optional, gives the maximum number of repetitions for the entire group.
XBRL usage	Conform XSD
NTA usage	Attribute is mandatory, default values MUST be made explicit. The value may NOT exceed one (1); if repetitions are required the tuple as a whole must be repeated. Value zero is only allowed if multiple model groups are present in the content model.

References

Syntax	
References	2.02.02.33

4.01.128

Technical reference 4.01.128	
XML element	simpleContent
Allowed value(s)	Geen
Default value	

Usage	
XSD usage	Optional, to be used when creating a complexType to derive this from a different complexType that already has simpleContent. Allows ONLY attributes to be added through <xs:extension> or dispensed with <xs:restriction>.
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	

PS: Please provide further explanation.

4.01.129

Technical reference 4.01.129	
XML element	simpleContent @base
Allowed value(s)	QName
Default value	

Usage	
XSD usage	Optional, gives the QName of the <xs:simpleType> element on which the <xs:simpleContent> is based.
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	

4.01.130

Technical reference 4.01.130	
XML element	simpleType
Allowed value(s)	Geen
Default value	

Usage	
XSD usage	Optional, states whether the element values can be used for communication.
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	

4.01.131

Technical reference 4.01.131	
XML element	simpleType @final
Allowed value(s)	'#all' (geen enkele afleiding toegestaan), 'extension' (geen extensies toegestaan), 'restriction' (geen restricties toegestaan)
Default value	

Usage	
XSD usage	
XBRL usage	
NTA usage	

References	
Syntax	
References	4.01.034, 4.01.044

4.01.132

Technical reference 4.01.132	
XML element	simpleType @name
Allowed value(s)	string van tekens (geen spaties) zonder de dubbele punt en de eerste positie mag geen leesteken of nummer zijn, uitgezonderd de underscore
Default value	

Usage	
XSD usage	
XBRL usage	
NTA usage	

References	
Syntax	
References	4.01.036, 4.01.050

4.01.133

Technical reference 4.01.133	
XML element	totalDigits
Allowed value(s)	Geen
Default value	

Usage	
XSD usage	Optional, gives the total number of numerical characters of the type in which this constraint is included. Also see <xs:fractionDigits>.
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	[[TechnicalReference_xsd1.0_fractionDigits]]

4.01.134

Technical reference 4.01.134	
XML element	totalDigits @fixed
Allowed value(s)	true, false
Default value	false

Usage	
XSD usage	Optional, enables the author to "fix" the value in @value meaning this cannot be overruled in an extension or <xs:union>.
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	

4.01.135

Technical reference 4.01.135	
XML element	totalDigits @value
Allowed value(s)	positiveInteger
Default value	

Usage	
XSD usage	Mandatory
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	

4.01.136

Technical reference 4.01.136

XML element	union
Allowed value(s)	Geen
Default value	

Usage

XSD usage	Optional, is used to give a simpleType a type based on more than 1 basic type. For example, numbers and texts as input. This can also be done using an enumerated list. An extension on an existing type can be used to extend an enumerated list.
XBRL usage	Conform XSD
NTA usage	Conform XSD

References

Syntax	
References	

4.01.137

Technical reference 4.01.137	
XML element	union @memberTypes
Allowed value(s)	QName (list)
Default value	

Usage	
XSD usage	Optional, whether a simpleType @name is given to realise the Union, or a @memberTypes. These can be incorporated repetitively and unlimitedly as a child.
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	

4.01.138

Technical reference 4.01.138

XML element	unique
Allowed value(s)	Geen
Default value	

Usage

XSD usage	Optional, used to define a unicity in an instance using the <xs:field> and <xs:selector> children.
XBRL usage	Conform XSD
NTA usage	Not allowed for Dutch Taxonomy partners, reserved by SBR Management.

References

Syntax	
References	

4.01.139

Technical reference 4.01.139	
XML element	unique @name
Allowed value(s)	NCName
Default value	

Usage	
XSD usage	Mandatory
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	

4.01.140

Technical reference 4.01.140	
XML element	whitespace
Allowed value(s)	Geen
Default value	

Usage	
XSD usage	Optional, to be used when there are constraints on simpleTypes, is responsible for standardising spaces and tabs. However, use is advised against. The type string has the function 'preserve' (all spaces and tabs are preserved), type normalizedString has the function 'replace' (tab, carriage return and line feed are replaced by a space) and type token has the function 'collapse' (the same as replace but also replaces all double spaces with 1 space).
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	

4.01.141

Technical reference 4.01.141	
XML element	whitespace @fixed
Allowed value(s)	true, false
Default value	false

Usage	
XSD usage	Optional, enables the author to "fix" the value in @value meaning this cannot be overruled in an extension or <xs:union>.
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	

4.01.142

Technical reference 4.01.142	
XML element	whitespace @value
Allowed value(s)	preserve, replace, collapse
Default value	

Usage	
XSD usage	Mandatory
XBRL usage	Conform XSD
NTA usage	Conform XSD

References	
Syntax	
References	

4.02.001

Technical reference 4.02.001	
XML element	arcroleRef
Allowed value(s)	Geen
Default value	

Usage	
XSD usage	
XBRL usage	this element is used to give the place of the definition of arc roles used in a linkbase (with an XPointer expression in @href). For arc roles that are defined by the XBRL 2.1 specification, a <link:arcroleRef> is prohibited (for the dimensional arc roles retrieval using <link:arcroleRef> in the linkbase must follow). A <link:arcroleRef> is only mandatory if the arc role is used in standard extended link XML nodes (definitionArc, calculationArc, presentationArc, labelArc, referenceArc, footnoteArc), on a gen:arc therefore no <link:arcroleRef> is required. The element is always a child of the root element <link:linkbase> in a linkbase file.
NTA usage	Conform XBRL

References	
Syntax	
References	

4.02.002

Technical reference 4.02.002	
XML element	arcroleRef @arcroleURI
Allowed value(s)	URI
Default value	

Usage	
XSD usage	
XBRL usage	Mandatory, must reference the URI of an arcroleType in the schema where the arc role is defined.
NTA usage	Conform XBRL

References	
Syntax	
References	4.02.010

4.02.003

Technical reference 4.02.003	
XML element	arcroleRef @xlink:actuate
Allowed value(s)	none, onLoad, onRequest, other
Default value	

Usage	
XSD usage	Optional
XBRL usage	Not specified.
NTA usage	Not allowed.

References	
Syntax	
References	2.03.10.01

4.02.004

Technical reference 4.02.004	
XML element	arcroleRef @xlink:arcrole
Allowed value(s)	URI
Default value	

Usage	
XSD usage	Optional
XBRL usage	Not specified.
NTA usage	Not allowed.

References	
Syntax	
References	2.03.02.05

4.02.005

Technical reference 4.02.005	
XML element	arcroleRef @xlink:href
Allowed value(s)	URI
Default value	

Usage	
XSD usage	Optional
XBRL usage	Mandatory
NTA usage	Conform XBRL

References	
Syntax	
References	

4.02.006

Technical reference 4.02.006	
XML element	arcroleRef @xlink:role
Allowed value(s)	URI
Default value	

Usage	
XSD usage	Optional
XBRL usage	Not specified.
NTA usage	Not allowed.

References	
Syntax	
References	[2.03.02.06](#)

4.02.007

Technical reference 4.02.007	
XML element	arcroleRef @xlink:show
Allowed value(s)	new, replace, embed, other, none
Default value	

Usage	
XSD usage	Optional
XBRL usage	Not specified.
NTA usage	Not allowed.

References	
Syntax	
References	2.03.10.02

4.02.008

Technical reference 4.02.008	
XML element	arcroleRef @xlink:title
Allowed value(s)	string
Default value	

Usage	
XSD usage	Optional
XBRL usage	Not specified.
NTA usage	Not allowed.

References	
Syntax	
References	2.03.10.03

4.02.009

Technical reference 4.02.009	
XML element	arcroleRef @xlink:type
Allowed value(s)	simple
Default value	simple

Usage	
XSD usage	Mandatory
XBRL usage	Conform XLink.
NTA usage	Conform XLink.

References	
Syntax	
References	

4.02.010

Technical reference 4.02.010	
XML element	arcroleType
Allowed value(s)	Geen
Default value	

Usage	
XSD usage	
XBRL usage	this element is used to create arc roles. An arc role describes the connection between two elements (compare: the linkrole describes the connection between two files). An arc role is defined by the attributes @arcroleURI, @id and @cyclesAllowed. Using the <link:usedOn> element it is stated to which elements (XML nodes) the new arc role applies. The <link:definition> element is also available as an option for a written explanation. This element can only be incorporated in the <xs:appinfo> segment.
NTA usage	Arc roles that are not specified by XBRL have to be reported to XBRL International for the Link Role Register. As a rule, a certain methodology is expected from software that responds to the arc role.

References	
Syntax	
References	2.02.04.01

4.02.011

Technical reference 4.02.011	
XML element	arcroleType @arcroleURI
Allowed value(s)	URI
Default value	

Usage	
XSD usage	
XBRL usage	Mandatory, the URI acts as the identification of the arcrole.
NTA usage	Follows the naming convention of a URI for an ELR, but also contains the words 'arc role'.

References	
Syntax	
References	

4.02.012

Technical reference 4.02.012	
XML element	arcroleType @cyclesAllowed
Allowed value(s)	any, none, undirected
Default value	

Usage	
XSD usage	
XBRL usage	Mandatory
NTA usage	Conform XBRL

References	
Syntax	
References	

4.02.013

Technical reference 4.02.013	
XML element	arcroleType @id
Allowed value(s)	NCName
Default value	

Usage	
XSD usage	
XBRL usage	Optional. This is the identification from the <link:arcroleRef> @xlink:href in the linkbase.
NTA usage	Mandatory, contains the last string part of the URI (everything after the last '/'). This is to enable the linkage to a Generic Label Linkbase and to link explanatory labels to the arc role.

References	
Syntax	
References	

4.02.014

Technical reference 4.02.014	
XML element	calculationArc
Allowed value(s)	Geen
Default value	

Usage	
XSD usage	
XBRL usage	Mandatory as a child of a <link:calculationLink> element.
NTA usage	Not allowed.

References	
Syntax	
References	2.03.09.01

PS: Totally disagree

4.02.015

Technical reference 4.02.015	
XML element	calculationArc @order
Allowed value(s)	xs:decimal
Default value	1.0

Usage	
XSD usage	Optional.
XBRL usage	Not specified.
NTA usage	Not allowed.

References	
Syntax	
References	

4.02.016

Technical reference 4.02.016	
XML element	calculationArc @priority
Allowed value(s)	xs:integer
Default value	0 (nul)

Usage	
XSD usage	
XBRL usage	Optional, with this relationships in the same arc with the same parent and the same @order value can still be distinguished. The highest @priority value wins.
NTA usage	Not allowed

References	
Syntax	
References	

4.02.017

Technical reference 4.02.017	
XML element	calculationArc @use
Allowed value(s)	optional, prohibited
Default value	optional

Usage	
XSD usage	
XBRL usage	Optional, this can be used to switch off extenders of the DTS relationships (@use = 'prohibited').
NTA usage	Not allowed

References	
Syntax	
References	

4.02.018

Technical reference 4.02.018

XML element	calculationArc @weight
Allowed value(s)	xs:decimal
Default value	

Usage

XSD usage	
XBRL usage	Mandatory, the values states how the value found in the instance is multiplied with this factor when calculating the total.
NTA usage	Not allowed

References

Syntax	
References	

4.02.019

Technical reference 4.02.019	
XML element	calculationArc @xlink:actuate
Allowed value(s)	none, onLoad, onRequest, other
Default value	

Usage	
XSD usage	Optional
XBRL usage	Not specified
NTA usage	Not allowed

References	
Syntax	
References	

4.02.020

Technical reference 4.02.020	
XML element	calculationArc @xlink:arcrole
Allowed value(s)	http://www.xbrl.org/2003/arcrole/summation-item
Default value	

Usage	
XSD usage	Mandatory.
XBRL usage	Mandatory, using the XBRL specified values. Custom arc URI´s are allowed but their usage has not been specified by XII.
NTA usage	Not allowed.

References	
Syntax	
References	http://www.xbrl.org/Specification/XBRL-RECOMMENDATION-2003-12-31+Corrected-Errata-2008-07-02.htm#_5.1.4.1

4.02.021

Technical reference 4.02.021	
XML element	calculationArc @xlink:from
Allowed value(s)	NCName
Default value	

Usage	
XSD usage	Mandatory, points to the label value of the parent relation
XBRL usage	Conform XLink.
NTA usage	Conform XLink.

References	
Syntax	
References	http://www.xbrl.org/Specification/XBRL-RECOMMENDATION-2003-12-31+Corrected-Errata-2008-07-02.htm#_3.5.3.9

4.02.022

Technical reference 4.02.022	
XML element	calculationArc @xlink:show
Allowed value(s)	new, replace, embed, other, none
Default value	

Usage	
XSD usage	Optional
XBRL usage	Not specified
NTA usage	Not allowed

References	
Syntax	
References	2.03.10.02

4.02.023

Technical reference 4.02.023	
XML element	calculationArc @xlink:title
Allowed value(s)	string
Default value	

Usage	
XSD usage	Optional
XBRL usage	Not specified
NTA usage	Not allowed

References	
Syntax	
References	2.03.10.03

4.02.024

Technical reference 4.02.024	
XML element	calculationArc @xlink:to
Allowed value(s)	NCName
Default value	

Usage	
XSD usage	Mandatory, points to the label value of the child in a relationship.
XBRL usage	Conform XLink.
NTA usage	Conform XLink.

References	
Syntax	
References	

4.02.025

Technical reference 4.02.025	
XML element	calculationArc @xlink:type
Allowed value(s)	arc
Default value	

Usage	
XSD usage	Mandatory
XBRL usage	Conform XLink.
NTA usage	Conform XLink.

References	
Syntax	
References	

4.02.026

Technical reference 4.02.026	
XML element	calculationLink
Allowed value(s)	Geen
Default value	

Usage	
XSD usage	
XBRL usage	Root element which contains the calculation locators and arcs as children. Resources are not allowed.
NTA usage	Not allowed

References	
Syntax	
References	2.03.09.01

4.02.027

Technical reference 4.02.027	
XML element	calculationLink @id
Allowed value(s)	NCName
Default value	

Usage	
XSD usage	Optional.
XBRL usage	Not specified.
NTA usage	Not allowed.

References	
Syntax	
References	

4.02.028

Technical reference 4.02.028	
XML element	calculationLink @xlink:role
Allowed value(s)	URI
Default value	http://www.xbrl.org/2003/role/link

Usage	
XSD usage	Mandatory.
XBRL usage	Conform XLink.
NTA usage	Conform XLink.

References	
Syntax	
References	

4.02.029

Technical reference 4.02.029	
XML element	calculationLink @xlink:title
Allowed value(s)	string
Default value	

Usage	
XSD usage	Optional
XBRL usage	Not specified
NTA usage	Not allowed

References	
Syntax	
References	2.03.10.03

4.02.030

Technical reference 4.02.030	
XML element	calculationLink @xlink:type
Allowed value(s)	extended
Default value	

Usage	
XSD usage	Mandatory.
XBRL usage	Conform XLink.
NTA usage	Conform XLink.

References	
Syntax	
References	

4.02.031

Technical reference 4.02.031	
XML element	definition
Allowed value(s)	string
Default value	

Usage	
XSD usage	
XBRL usage	Optional, is intended to provide a written explanation of a created ELR or arc role.
NTA usage	Not allowed

References	
Syntax	
References	2.02.01.04, 2.02.03.04

RH: Rules seem to conflict: do not include versus mandatory inclusion in the English-language label. Can probably be blamed on the transition stage to Generic Label Links.

4.02.032

Technical reference 4.02.032	
XML element	definitionArc
Allowed value(s)	Geen
Default value	

Usage	
XSD usage	
XBRL usage	Mandatory as a child of a <link:definitionLink> element. It links two concepts to one another, where the arc role largely determines whether the parent and child can be abstract items, non-abstract items or tuples.
NTA usage	Conform XBRL

References	
Syntax	
References	

4.02.033

Technical reference 4.02.033	
XML element	definitionArc @order
Allowed value(s)	xs:decimal
Default value	1.0

Usage	
XSD usage	Optional
XBRL usage	Not specified
NTA usage	Not allowed

References	
Syntax	
References	

4.02.034

Technical reference 4.02.034	
XML element	definitionArc @priority
Allowed value(s)	xs:integer
Default value	0 (nul)

Usage	
XSD usage	
XBRL usage	Optional, this allows relationships in the same arc with the same parent and the same @order value to be distinguished. The highest @priority value wins.
NTA usage	Not allowed

References	
Syntax	
References	

4.02.035

Technical reference 4.02.035	
XML element	definitionArc @use
Allowed value(s)	optional, prohibited
Default value	optional

Usage	
XSD usage	
XBRL usage	Optional, this can be used to switch off extenders of the DTS relationships (@use = 'prohibited').
NTA usage	Not allowed

References	
Syntax	
References	

4.02.036

Technical reference 4.02.036	
XML element	definitionArc @xbrldt:closed
Allowed value(s)	true, false
Default value	false

Usage	
XSD usage	
XBRL usage	Optional, can only be included in arcs with the arc role http://xbrl.org/int/dim/arcrole/all or http://xbrl.org/int/dim/arcrole/notAll . States that in relation to the non-abstract items to which one of the aforementioned arc roles attaches a hypercube as a child, this hypercube may (not) be extended by different linkbases and schemas (this control the extension at the level of a table). The value 'true' does not allow extensions.
NTA usage	Mandatory attributes with standard values have to be made explicit. Dutch Taxonomy partners that do not allow extensions to the table (hypercube) have to follow the value "true" for this attribute in both arc roles (all and notAll).

References	
Syntax	
References	

4.02.037

Technical reference 4.02.037	
XML element	definitionArc @xbrldt:contextElement
Allowed value(s)	segment, scenario
Default value	

Usage	
XSD usage	
XBRL usage	Optional, can only be included in arcs with the arc role http://xbrl.org/int/dim/arcrole/all or http://xbrl.org/int/dim/arcrole/notAll . States in which of the context elements the dimension and domain member have to be incorporated in the instance.
NTA usage	Scenario is allowed as the only value.

References	
Syntax	
References	2.03.05.06

4.02.038

Technical reference 4.02.038	
XML element	definitionArc @xbrldt:targetRole
Allowed value(s)	URI
Default value	

Usage	
XSD usage	
XBRL usage	Optional, the aforementioned URI has to be declared to be a <link:roleRef> element in the same linkbase, and <link:roleRef> has to reference a valid definition in a <link:roleType> element in a schema. The attribute ensures that the relationships defined in a different ELR as a child can be linked to the relationship containing the attribute.
NTA usage	Using this attribute separate ELRs can be formulated for domains, dimensions and hypercubes and the content of these components can be selected to play a role on non-abstract items. Dimensions that reference a domain MUST use @xbrldt:targetRole to find the domain members. Hypercubes that reference dimensions MUST use @xbrldt:targetRole to find the dimension construction.

References	
Syntax	
References	2.03.05.04, 2.03.06.03, 2.03.05.07

4.02.039

Technical reference 4.02.039	
XML element	definitionArc @xbrldt:usable
Allowed value(s)	true, false
Default value	true

Usage	
XSD usage	
XBRL usage	Optional, only allowed on the http://xbrl.org/int/dim/arcrole/dimension-domain arc. States whether the child (the domain) may also occur as a domain member in the instance.
NTA usage	Domains may NOT be used as reportable domain members. The value must therefore always be "false".

References	
Syntax	
References	2.03.07.05

4.02.040

Technical reference 4.02.040	
XML element	definitionArc @xlink:actuate
Allowed value(s)	none, onLoad, onRequest, other
Default value	

Usage	
XSD usage	Optional
XBRL usage	Not specified.
NTA usage	Not allowed.

References	
Syntax	
References	

4.02.041

Technical reference 4.02.041	
XML element	definitionArc @xlink:arcrole
Allowed value(s)	http://www.xbrl.org/2003/arcrole/essence-alias, http://www.xbrl.org/2003/arcrole/general-special, http://www.xbrl.org/2003/arcrole/requires-element, http://www.xbrl.org/2003/arcrole/similar-tuples, http://xbrl.org/int/dim/arcrole/all, http://xbrl.org/int/dim/arcrole/dimension-default, http://xbrl.org/int/dim/arcrole/dimension-domain, http://xbrl.org/int/dim/arcrole/domain-member, http://xbrl.org/int/dim/arcrole/hypercube-dimension, http://xbrl.org/int/dim/arcrole/notAll
Default value	

Usage	
XSD usage	Mandatory
XBRL usage	Mandatory, using the XBRL specified values. Custom arc URI´s are allowed but their usage has not been specified by Xll.
NTA usage	Conform XBRL

References	
Syntax	
References	http://www.xbrl.org/Specification/XBRL-RECOMMENDATION-2003-12-31+Corrected-Errata-2008-07-02.htm#_5.1.4.1

4.02.042

Technical reference 4.02.042	
XML element	definitionArc @xlink:from
Allowed value(s)	NCName
Default value	

Usage	
XSD usage	Mandatory, points to the label value of the parent relationship.
XBRL usage	Conform XLink.
NTA usage	Conform XLink.

References	
Syntax	
References	http://www.xbrl.org/Specification/XBRL-RECOMMENDATION-2003-12-31+Corrected-Errata-2008-07-02.htm#_3.5.3.9

4.02.043

Technical reference 4.02.043	
XML element	definitionArc @xlink:show
Allowed value(s)	new, replace, embed, other, none
Default value	

Usage	
XSD usage	Optional.
XBRL usage	Not specified.
NTA usage	Not allowed.

References	
Syntax	
References	

4.02.044

Technical reference 4.02.044	
XML element	definitionArc @xlink:title
Allowed value(s)	string
Default value	

Usage	
XSD usage	Optional.
XBRL usage	Not specified.
NTA usage	Not allowed.

References	
Syntax	
References	

4.02.045

Technical reference 4.02.045	
XML element	definitionArc @xlink:to
Allowed value(s)	NCName
Default value	

Usage	
XSD usage	Mandatory, points to the label value of the child in a relationship.
XBRL usage	Conform XLink.
NTA usage	Conform XLink.

References	
Syntax	
References	

4.02.046

Technical reference 4.02.046	
XML element	definitionArc @xlink:type
Allowed value(s)	arc
Default value	

Usage	
XSD usage	Mandatory.
XBRL usage	Conform XLink.
NTA usage	Conform XLink.

References	
Syntax	
References	

4.02.047

Technical reference 4.02.047	
XML element	definitionLink
Allowed value(s)	Geen
Default value	

Usage	
XSD usage	
XBRL usage	Root element which contains the definition locators and arcs as children. Resources are not allowed.
NTA usage	Conform XBRL.

References	
Syntax	
References	

4.02.048

Technical reference 4.02.048	
XML element	definitionLink @ID
Allowed value(s)	NCName
Default value	

Usage	
XSD usage	Optional.
XBRL usage	Not specified.
NTA usage	Not allowed.

References	
Syntax	
References	

4.02.049

Technical reference 4.02.049	
XML element	definitionLink @xlink:role
Allowed value(s)	URI
Default value	http://www.xbrl.org/2003/role/link

Usage	
XSD usage	Mandatory.
XBRL usage	Conform XLink.
NTA usage	Conform XLink.

References	
Syntax	
References	

4.02.050

Technical reference 4.02.050	
XML element	definitionLink @xlink:title
Allowed value(s)	string
Default value	

Usage	
XSD usage	Optional.
XBRL usage	Not specified.
NTA usage	Not allowed.

References	
Syntax	
References	

4.02.051

Technical reference 4.02.051	
XML element	definitionLink @xlink:type
Allowed value(s)	extended
Default value	

Usage	
XSD usage	Mandatory.
XBRL usage	Conform XLink.
NTA usage	Conform XLink.

References	
Syntax	
References	

4.02.052

Technical reference 4.02.052	
XML element	documentation
Allowed value(s)	string
Default value	

Usage	
XSD usage	Optional.
XBRL usage	This element serves as container for linkbase comments. It is allowed as a child for \<link:definitionLink\>, \<link:calculationLink\>, \<link:presentationLink\>, \<link:footnoteLink\>, \<link:labelLink\>, \<link:referenceLink\>.
NTA usage	Not allowed.

References	
Syntax	
References	

As the introduction of Generic Links enables XLink relationships to be allocated to other XML elements, this element is on the backburner. If at linkbase level comments or written explanation has to be included, a Generic Label Linkbase has to be created.

4.02.053

Technical reference 4.02.053	
XML element	footnote
Allowed value(s)	string
Default value	

Usage	
XSD usage	Optional.
XBRL usage	Is only allowed as child to <link:footnoteLink>. The <link:footnote> is the resource on the <link:footnoteArc>. It can hold direct values but also XML child elements from a separate schema.
NTA usage	Not allowed.

References	
Syntax	
References	

Dutch Taxonomy Partners wishing to allow a footnote linkbase on their instance have to specify this in the FRIS. Currently (2010) SBR Management communicates in the NL-FRIS that no footnotes are allowed.

4.02.054

Technical reference 4.02.054	
XML element	footnote @ID
Allowed value(s)	NCName
Default value	

Usage	
XSD usage	Optional.
XBRL usage	Not specified.
NTA usage	Not allowed.

References	
Syntax	
References	

4.02.055

Technical reference 4.02.055	
XML element	footnote @xlink:label
Allowed value(s)	NCName
Default value	

Usage	
XSD usage	Mandatory.
XBRL usage	Conform XLink.
NTA usage	Conform XLink.

References	
Syntax	
References	

4.02.056

Technical reference 4.02.056	
XML element	footnote @xlink:role
Allowed value(s)	URI
Default value	

Usage	
XSD usage	Optional.
XBRL usage	XBRL has pre-defined many role URIs, but own roles can be created. Ideally these should be reported to the XBRL International Link Role Registry.
NTA usage	

References	
Syntax	
References	

4.02.057

Technical reference 4.02.057	
XML element	footnote @xlink:title
Allowed value(s)	string
Default value	

Usage	
XSD usage	Optional.
XBRL usage	Not specified.
NTA usage	Not allowed.

References	
Syntax	
References	

4.02.058

Technical reference 4.02.058	
XML element	footnote @xlink:type
Allowed value(s)	resource
Default value	

Usage	
XSD usage	Mandatory.
XBRL usage	Conform XLink.
NTA usage	Conform XLink.

References	
Syntax	
References	

4.02.063

Technical reference 4.02.063	
XML element	footnoteArc @xlink:actuate
Allowed value(s)	none, onLoad, onRequest, other
Default value	

Usage	
XSD usage	Optional.
XBRL usage	Not specified.
NTA usage	Not allowed.

References	
Syntax	
References	

4.02.066

Technical reference 4.02.066	
XML element	footnoteArc @xlink:show
Allowed value(s)	new, replace, embed, other, none
Default value	

Usage	
XSD usage	Optional.
XBRL usage	Not specified.
NTA usage	Not allowed.

References	
Syntax	
References	

4.02.067

Technical reference 4.02.067	
XML element	footnoteArc @xlink:title
Allowed value(s)	string
Default value	

Usage	
XSD usage	Optional.
XBRL usage	Not specified.
NTA usage	Not allowed.

References	
Syntax	
References	

4.02.068

Technical reference 4.02.068

XML element	footnoteArc @xlink:to
Allowed value(s)	NCName
Default value	

Usage

XSD usage	Mandatory, points to the label value of the child in a relationship.
XBRL usage	Conform XLink.
NTA usage	Conform XLink.

References

Syntax	
References	

4.02.069

Technical reference 4.02.069	
XML element	footnoteArc @xlink:type
Allowed value(s)	arc
Default value	

Usage	
XSD usage	Mandatory.
XBRL usage	Conform XLink.
NTA usage	Conform XLink.

References	
Syntax	
References	

4.02.070

Technical reference 4.02.070	
XML element	footnoteLink
Allowed value(s)	Geen
Default value	

Usage	
XSD usage	
XBRL usage	Root element which contains the footnote locators, arcs and resources as children.
NTA usage	Not allowed.

References	
Syntax	
References	

4.02.071

Technical reference 4.02.071	
XML element	footnoteLink @ID
Allowed value(s)	NCName
Default value	

Usage	
XSD usage	Optional.
XBRL usage	Not specified.
NTA usage	Not allowed.

References	
Syntax	
References	

4.02.072

Technical reference 4.02.072	
XML element	footnoteLink @xlink:role
Allowed value(s)	URI
Default value	http://www.xbrl.org/2003/role/link

Usage	
XSD usage	Mandatory.
XBRL usage	Conform XLink.
NTA usage	Conform XLink.

References	
Syntax	
References	

4.02.073

Technical reference 4.02.073	
XML element	footnoteLink @xlink:title
Allowed value(s)	string
Default value	

Usage	
XSD usage	Optional.
XBRL usage	Not specified.
NTA usage	Not allowed.

References	
Syntax	
References	

4.02.074

Technical reference 4.02.074	
XML element	footnoteLink @xlink:type
Allowed value(s)	extended
Default value	

Usage	
XSD usage	Mandatory.
XBRL usage	Conform XLink.
NTA usage	Conform XLink.

References	
Syntax	
References	

4.02.078

Technical reference 4.02.078	
XML element	label @xlink:title
Allowed value(s)	string
Default value	

Usage	
XSD usage	Optional.
XBRL usage	Not specified.
NTA usage	Not allowed.

References	
Syntax	
References	

4.02.079

Technical reference 4.02.079	
XML element	label @xlink:type
Allowed value(s)	resource
Default value	

Usage	
XSD usage	Mandatory.
XBRL usage	Conform XLink.
NTA usage	Conform XLink.

References	
Syntax	
References	

4.02.085

Technical reference 4.02.085	
XML element	labelArc @xlink:actuate
Allowed value(s)	none, onLoad, onRequest, other
Default value	

Usage	
XSD usage	Optional.
XBRL usage	Not specified.
NTA usage	Not allowed.

References	
Syntax	
References	

4.02.088

Technical reference 4.02.088	
XML element	labelArc @xlink:show
Allowed value(s)	new, replace, embed, other, none
Default value	

Usage	
XSD usage	Optional.
XBRL usage	Not specified.
NTA usage	Not allowed.

References	
Syntax	
References	

4.02.089

Technical reference 4.02.089	
XML element	labelArc @xlink:title
Allowed value(s)	string
Default value	

Usage	
XSD usage	Optional.
XBRL usage	Not specified.
NTA usage	Not allowed.

References	
Syntax	
References	

4.02.090

Technical reference 4.02.090	
XML element	labelArc @xlink:to
Allowed value(s)	NCName
Default value	

Usage	
XSD usage	Mandatory, points to the label value of the child in a relationship.
XBRL usage	Conform XLink.
NTA usage	Conform XLink.

References	
Syntax	
References	

4.02.091

Technical reference 4.02.091	
XML element	labelArc @xlink:type
Allowed value(s)	arc
Default value	

Usage	
XSD usage	Mandatory.
XBRL usage	Conform XLink.
NTA usage	Conform XLink.

References	
Syntax	
References	

4.02.092

Technical reference 4.02.092	
XML element	labelLink
Allowed value(s)	Geen
Default value	

Usage	
XSD usage	
XBRL usage	Root element which contains the label locators, arcs and resources as children.
NTA usage	Conform XBRL.

References	
Syntax	
References	

4.02.093

Technical reference 4.02.093	
XML element	labelLink @ID
Allowed value(s)	NCName
Default value	

Usage	
XSD usage	Optional.
XBRL usage	Not specified.
NTA usage	Not allowed.

References	
Syntax	
References	

4.02.094

Technical reference 4.02.094	
XML element	labelLink @xlink:role
Allowed value(s)	URI
Default value	http://www.xbrl.org/2003/role/link

Usage	
XSD usage	Mandatory.
XBRL usage	Conform XLink.
NTA usage	Conform XLink.

References	
Syntax	
References	

4.02.095

Technical reference 4.02.095	
XML element	labelLink @xlink:title
Allowed value(s)	string
Default value	

Usage	
XSD usage	Optional.
XBRL usage	Not specified.
NTA usage	Not allowed.

References	
Syntax	
References	

4.02.096

Technical reference 4.02.096	
XML element	labelLink @xlink:type
Allowed value(s)	extended
Default value	

Usage	
XSD usage	Mandatory.
XBRL usage	Conform XLink.
NTA usage	Conform XLink.

References	
Syntax	
References	

4.02.098

Technical reference 4.02.098	
XML element	linkbase @ID
Allowed value(s)	NCName
Default value	

Usage	
XSD usage	Optional.
XBRL usage	Not specified.
NTA usage	Not allowed.

References	
Syntax	
References	

4.02.104

Technical reference 4.02.104	
XML element	linkbaseRef @xlink:actuate
Allowed value(s)	none, onLoad, onRequest, other
Default value	

Usage	
XSD usage	Optional.
XBRL usage	Not specified.
NTA usage	Not allowed.

References	
Syntax	
References	

4.02.108

Technical reference 4.02.108	
XML element	linkbaseRef @xlink:show
Allowed value(s)	new, replace, embed, other, none
Default value	

Usage	
XSD usage	Optional.
XBRL usage	Not specified.
NTA usage	Not allowed.

References	
Syntax	
References	

4.02.109

Technical reference 4.02.109	
XML element	linkbaseRef @xlink:title
Allowed value(s)	string
Default value	

Usage	
XSD usage	Optional.
XBRL usage	Not specified.
NTA usage	Not allowed.

References	
Syntax	
References	

4.02.110

Technical reference 4.02.110	
XML element	linkbaseRef @xlink:type
Allowed value(s)	simple
Default value	

Usage	
XSD usage	Mandatory.
XBRL usage	Conform XLink.
NTA usage	Conform XLink.

References	
Syntax	
References	

4.02.115

Technical reference 4.02.115	
XML element	loc @xlink:title
Allowed value(s)	string
Default value	

Usage	
XSD usage	Optional.
XBRL usage	Not specified.
NTA usage	Not allowed.

References	
Syntax	
References	

4.02.116

Technical reference 4.02.116	
XML element	loc @xlink:type
Allowed value(s)	locator
Default value	

Usage	
XSD usage	Mandatory.
XBRL usage	Conform XLink.
NTA usage	Conform XLink.

References	
Syntax	
References	

4.02.122

Technical reference 4.02.122	
XML element	presentationArc @xlink:actuate
Allowed value(s)	none, onLoad, onRequest, other
Default value	

Usage	
XSD usage	Optional.
XBRL usage	Not specified.
NTA usage	Not allowed.

References	
Syntax	
References	

4.02.125

Technical reference 4.02.125	
XML element	presentationArc @xlink:show
Allowed value(s)	new, replace, embed, other, none
Default value	

Usage	
XSD usage	Optional.
XBRL usage	Not specified.
NTA usage	Not allowed.

References	
Syntax	
References	

4.02.126

Technical reference 4.02.126	
XML element	presentationArc @xlink:title
Allowed value(s)	string
Default value	

Usage	
XSD usage	Optional.
XBRL usage	Not specified.
NTA usage	Not allowed.

References	
Syntax	
References	

4.02.127

Technical reference 4.02.127	
XML element	presentationArc @xlink:to
Allowed value(s)	NCName
Default value	

Usage	
XSD usage	Mandatory, points to the label value of the child in a relationship.
XBRL usage	Conform XLink.
NTA usage	Conform XLink.

References	
Syntax	
References	

4.02.128

Technical reference 4.02.128	
XML element	presentationArc @xlink:type
Allowed value(s)	arc
Default value	

Usage	
XSD usage	Mandatory.
XBRL usage	Conform XLink.
NTA usage	Conform XLink.

References	
Syntax	
References	

4.02.129

Technical reference 4.02.129	
XML element	presentationLink
Allowed value(s)	Geen
Default value	

Usage	
XSD usage	
XBRL usage	Root element which contains the presentation locators and arcs as children. Resources are not allowed.
NTA usage	Conform XBRL.

References	
Syntax	
References	

4.02.130

Technical reference 4.02.130	
XML element	presentationLink @ID
Allowed value(s)	NCName
Default value	

Usage	
XSD usage	Optional.
XBRL usage	Not specified.
NTA usage	Not allowed.

References	
Syntax	
References	

4.02.131

Technical reference 4.02.131	
XML element	presentationLink @xlink:role
Allowed value(s)	URI
Default value	http://www.xbrl.org/2003/role/link

Usage	
XSD usage	Mandatory.
XBRL usage	Conform XLink.
NTA usage	Conform XLink.

References	
Syntax	
References	

4.02.132

Technical reference 4.02.132	
XML element	presentationLink @xlink:title
Allowed value(s)	string
Default value	

Usage	
XSD usage	Optional.
XBRL usage	Not specified.
NTA usage	Not allowed.

References	
Syntax	
References	

4.02.133

Technical reference 4.02.133	
XML element	presentationLink @xlink:type
Allowed value(s)	extended
Default value	

Usage	
XSD usage	Mandatory.
XBRL usage	Conform XLink.
NTA usage	Conform XLink.

References	
Syntax	
References	

4.02.137

Technical reference 4.02.137	
XML element	reference @xlink:title
Allowed value(s)	string
Default value	

Usage	
XSD usage	Optional.
XBRL usage	Not specified.
NTA usage	Not allowed.

References	
Syntax	
References	

4.02.138

Technical reference 4.02.138	
XML element	reference @xlink:type
Allowed value(s)	resource
Default value	

Usage	
XSD usage	Mandatory.
XBRL usage	Conform XLink.
NTA usage	Conform XLink.

References	
Syntax	
References	

4.02.143

Technical reference 4.02.143	
XML element	referenceArc @xlink:actuate
Allowed value(s)	none, onLoad, onRequest, other
Default value	

Usage	
XSD usage	Optional.
XBRL usage	Not specified.
NTA usage	Not allowed.

References	
Syntax	
References	

4.02.146

Technical reference 4.02.146	
XML element	referenceArc @xlink:show
Allowed value(s)	new, replace, embed, other, none
Default value	

Usage	
XSD usage	Optional.
XBRL usage	Not specified.
NTA usage	Not allowed.

References	
Syntax	
References	

4.02.147

Technical reference 4.02.147	
XML element	referenceArc @xlink:title
Allowed value(s)	string
Default value	

Usage	
XSD usage	Optional.
XBRL usage	Not specified.
NTA usage	Not allowed.

References	
Syntax	
References	

4.02.148

Technical reference 4.02.148	
XML element	referenceArc @xlink:to
Allowed value(s)	NCName
Default value	

Usage	
XSD usage	Mandatory, points to the label value of the child in a relationship.
XBRL usage	Conform XLink.
NTA usage	Conform XLink.

References	
Syntax	
References	

4.02.149

Technical reference 4.02.149	
XML element	referenceArc @xlink:type
Allowed value(s)	arc
Default value	

Usage	
XSD usage	Mandatory.
XBRL usage	Conform XLink.
NTA usage	Conform XLink.

References	
Syntax	
References	

4.02.150

Technical reference 4.02.150	
XML element	referenceLink
Allowed value(s)	Geen.
Default value	

Usage	
XSD usage	
XBRL usage	Root element which contains the reference locators, arcs and resources as children.
NTA usage	Conform XBRL.

References	
Syntax	
References	

4.02.151

Technical reference 4.02.151	
XML element	referenceLink @ID
Allowed value(s)	NCName
Default value	

Usage	
XSD usage	Optional.
XBRL usage	Not specified.
NTA usage	Not allowed.

References	
Syntax	
References	

4.02.152

Technical reference 4.02.152	
XML element	referenceLink @xlink:role
Allowed value(s)	URI
Default value	http://www.xbrl.org/2003/role/link

Usage	
XSD usage	Mandatory.
XBRL usage	Conform XLink.
NTA usage	Conform XLink.

References	
Syntax	
References	

4.02.153

Technical reference 4.02.153	
XML element	referenceLink @xlink:title
Allowed value(s)	string
Default value	

Usage	
XSD usage	Optional.
XBRL usage	Not specified.
NTA usage	Not allowed.

References	
Syntax	
References	

4.02.154

Technical reference 4.02.154	
XML element	referenceLink @xlink:type
Allowed value(s)	extended
Default value	

Usage	
XSD usage	Mandatory.
XBRL usage	Conform XLink.
NTA usage	Conform XLink.

References	
Syntax	
References	

4.02.157

Technical reference 4.02.157	
XML element	roleRef @xlink:actuate
Allowed value(s)	none, onLoad, onRequest, other
Default value	

Usage	
XSD usage	Optional.
XBRL usage	Not specified.
NTA usage	Not allowed.

References	
Syntax	
References	

4.02.162

Technical reference 4.02.162	
XML element	roleRef @xlink:title
Allowed value(s)	string
Default value	

Usage	
XSD usage	Optional.
XBRL usage	Not specified.
NTA usage	Not allowed.

References	
Syntax	
References	

4.02.163

Technical reference 4.02.163	
XML element	roleRef @xlink:type
Allowed value(s)	simple
Default value	

Usage	
XSD usage	Mandatory.
XBRL usage	Conform XLink.
NTA usage	Conform XLink.

References	
Syntax	
References	

4.02.167

Technical reference 4.02.167	
XML element	title
Allowed value(s)	string
Default value	

Usage	
XSD usage	Optional as a child of an Arc or Link.
XBRL usage	Not specified.
NTA usage	Not allowed.

References	
Syntax	
References	