Release notes of xBRL taxonomy architecture working draft

I About this release

EBA and EIOPA jointly with Eurofiling have revised the Taxonomy Architecture to implement the improvements introduced to the data point modelling through the DPM Refit. These improvements notably include the historization of certain concepts, and also a simplified structure after removing unnecessary artefacts, such as normative codes for taxonomy frameworks.

Important note: XBRL taxonomies created under this updated architecture remain fully compliant with the XBRL standard.

The main changes compared with the previous taxonomy architecture are:

1. Application of versioning on extensible enumeration metrics, hierarchies of domain members and dimensions.

2. Use of release numbers instead of publication dates in release folders.

3. Removal of redundant folders and files (e.g.: presentation linkbase).

4. Removal of non useful folders and files (e.g. normative folder, dpm-ids).

5. Addition of {module}-ignore-val.xml to deactivate the assertions in a module.

6. Change in the implementation of validation rules:

    -   With the previous Taxonomy Architecture, one assertion may trigger multiple evaluations. Under the new architecture, for each such evaluation a separate assertion may be created and stored together in one assertion file. E.g.: validation rule v2843_m applies to multiple rows; hence it is implemented in assertions as v2843_m_001, v2843_m_002, etc. and all these assertions are stored in one file v2843_m.xml.

    -   Assertion error messages and labels are included in the assertion files (instead of separate files per assertion: {vr}-lab.xml and {vr}-err.xml).

    -   aset-{prereq}.xml files were removed (to not depend on these files for XBRL processing), instead.

    -   {module}-val-tabs.xml files per module were added to explicitly specify applied table(s) for each validation rule (to substitute for the loss of information by removing the aset files)

    -   {module}-ignore-val.xml files were added in set folders to apply automatic deactivation in the taxonomy.

To facilitate the understanding of these changes, a sample taxonomy and sample instance documents are also provided.

The earliest possibility to apply this revised architecture in the EIOPA taxonomies could be for 2.10.