# KVK XBRL taxonomy documentation - SBR domain Business Register

**Structure and content of the 2024 KVK XBRL taxonomy for iXBRL reports**

# Table of contents

# 1.   Introduction

## 1.1   Purpose

This document presents and explains the architecture and content of the KVK XBRL taxonomy of the SBR domain Business Register and provides information about the XBRL features applied. The KVK XBRL taxonomy is used for filing annual reports or related documents with the Business Register of the Dutch Chamber of Commerce (KVK) using Standard Business Reporting (SBR), which is the Dutch method for electronic exchange of business reports and documents.

The expected direct audience of this document are software developers and other intermediaries working for legal entities subject to the requirements of Title 9, Book 2 of the Dutch Civil Code (DCC), and more particularly to the requirements contained in the Decree on electronic filing business register ('Besluit elektronische deponering handelsregister') and the detailed practices recorded in the document 'Implementation of the SBR Framework of Agreements at the Business Register' ('Toepassing SBR Afsprakenstelsel binnen domein Handelsregister').

Given the fact that this taxonomy will form the basis for annual reporting by legal entities in the Netherlands, it will also be of interest to software developers working directly or indirectly for other market participants involved in the financial information reporting process as well as to other parties that leverage the information in these annual reports.

This document assumes that the targeted audience has a solid knowledge of the architecture and content of the XBRL taxonomies of the Dutch Accounting Standards as well as the International Financial Reporting Standards and of the accompanying guidance material available.

## 1.2   Scope

Annual reports can be filed with the Business Register of KVK in either XBRL or iXBRL format. This document only covers the KVK XBRL taxonomy for filing documents in iXBRL – or Inline XBRL – format. It is expected that this document will be expanded in the future to also include the taxonomy architecture of the KVK XBRL taxonomy for filing documents in XBRL format.

## 1.3   Providing feedback

Stakeholders wishing to provide feedback or raise questions / concerns with regards to the content of this document are invited to direct such queries to sbr@logius.nl.

Depending on the nature of such queries, it will be assessed whether it is relevant and/or necessary to provide further clarity or guidance to the public and whether a further revision is deemed appropriate.

**Public consultation**
This document is published for consultation purposes. We invite you to comment on the content of this document. We look forward to receiving your response before 31 October 2024. Mail your response to sbr@logius.nl stating "Taxonomy documentation".

All responses are public and will be published on the SBR website, unless you explicitly indicate at the time of submission that you do not want your response to become public.

Based on the responses, the domain governance determines the final version. This will then be published on the SBR website.

# 2.    KVK XBRL taxonomy – annual report in iXBRL format

## 2.1.    General design

The KVK XBRL taxonomy is designed to enable the preparation of annual reports in accordance with appropriate accounting standards in the Netherlands. These standards include Part 9, Book 2 of the Dutch Civil Code (DCC) combined with the Dutch Accounting Standards ('Richtlijnen van de Jaarverslaggeving') as well as the International Financial Reporting Standards (IFRS) as endorsed by the European Union (EU).

To reflect the principle-based nature of these accounting standards, legal entities have to create extensions in a controlled manner. Therefore, contrarily to fixed taxonomies with predefined reporting structures, the KVK XBRL taxonomy for annual reports in iXBRL format is flexible, and it is intended to be used as a starting point for legal entities to create their own entity-specific disclosure (ESD) extension taxonomies. For further information on the rationale of the choices made with regards to extensibility of the taxonomy and to the rules for creating and anchoring extensions, please refer to the document 'Implementation of the SBR Framework of Agreements at the Business Register' and to the Reporting Manual for annual reports in iXBRL.

Under specific circumstances, it is possible for certain legal entities to file annual reports with the Business Register in accordance with other accounting standards, for instance those of other EU member states. These legal entities are not required to create an ESD extension taxonomy, but can use the taxonomy files provided by KVK.

## 2.2.    XBRL specifications applied

The KVK XBRL taxonomy applies the following XBRL specifications and registries:
*   XBRL 2.1
*   Dimensions 1.0
*   Generic Link 1.0
*   Generic Labels 1.0
*   Formula 1.0
*   Calculations 1.1
*   Taxonomy Packages 1.0
*   Link Role Registry 2.0
*   Data Type Registry 1.0
*   Functions registry 1.0
*   Currency and Country ISO code list taxonomies 1.0

## 2.3.    Relation to other taxonomies

The KVK XBRL taxonomy mainly imports the vocabulary XBRL taxonomies of the appropriate accounting standards in the Netherlands and adds a limited number of customisations. The intention of these vocabulary XBRL taxonomies is to widely support the use of XBRL, which also include predefined entrypoints with fixed reporting structures.

### 2.3.1. RJ taxonomy

The RJ taxonomy is the vocabulary XBRL taxonomy of the Dutch Accounting Standards (DAS, or in Dutch: 'Richtlijnen voor de Jaarverslaggeving'). The DAS are updated annually by the Dutch Accounting Standards Board (DASB, or in Dutch: 'Raad voor de Jaarverslaggeving'). The DAS proceed from Dutch company law and statutory regulations governing individual and consolidated financial statements and management reports, as ruled by Part 9, Book 2 DCC.

The core schema of the RJ taxonomy contains all the elements defined in the DAS. It imports the vocabulary XBRL taxonomy of Part 9, Book 2 DCC.

### 2.3.2. BW2 Titel 9 taxonomy

The BW2 Titel 9 taxonomy is the vocabulary XBRL taxonomy that originates in Dutch company law and statutory regulations governing individual and consolidated financial statements and management reports, as ruled by Part 9, Book 2 DCC.

The core schema of the BW2 Titel 9 taxonomy contains all the elements defined in Part 9, Book 2 DCC and specific legal decrees to which Part 9 refers.

### 2.3.3. WNT taxonomy

The WNT taxonomy is the vocabulary XBRL taxonomy of the Standards for Remuneration Act in the Netherlands (in Dutch: 'Wet Normering Topinkomens'). The core schema of this taxonomy contains the elements with which (semi) public entities can disclose details of each (former) senior official in their financial report, such as the name, the remuneration, the position, the duration, and scope of employment during the financial year. Remunerations of non-senior officials exceeding the maximum standard will also be disclosed in the financial report.

### 2.3.4. IFRS taxonomy

The IFRS taxonomy is a concatenation of the IFRS accounting taxonomy as published by the IFRS Foundation and the associated labels in Dutch, German and French as published by European Securities Market Authority (ESMA). The Dutch IFRS schema imports all full IFRS accounting taxonomy elements and links to their references and labels in the English language. The labels in Dutch, German and French as prepared by ESMA are copied and placed into referenced label linkbases.

### 2.3.5. LEI taxonomy

DCC states that the legal entity has to identify itself using the registration number with the Chamber of Commerce. It is not obligatory for a legal entity to report its Legal Entity Identifier (LEI), but it can if it wants to. The LEI taxonomy as prepared by XBRL International is

imported in the KVK XBRL taxonomy to provide the means to report and verify the validity of the LEI optionally reported by the legal entity.

## 2.4. Structure and content

### 2.4.1. Root location and namespaces URI

The root URI applied to folder path and XML namespaces is https://www.nltaxonomie.nl/kvk/{date} followed by a taxonomy version date ({date}) component in YYYY-MM-DD format.

### 2.4.2. Taxonomy files

The KVK XBRL taxonomy to be used for preparing iXBRL reports contains a limited number of files. The list of KVK XBRL taxonomy files, their role and content, are presented in Table 1 below.

| File name | Content and role |
|---|---|
| *kvk-annual-report-nlgaap-ext.xsd* | • Serves as an entry point importing the necessary NL-GAAP content to be applied as a starting point for the legal entities' ESD extension taxonomy;<br>• Imports RJ core schema (*rj-cor.xsd*) containing the RJ and BW2 Titel 9 elements;<br>• Imports KVK core schema (*kvk-cor.xsd*);<br>• Imports LEI taxonomy;<br>• Defines extended link roles used in referred definition and formula linkbases;<br>• Refers to a definition linkbase file *kvk-annual-report-nlgaap-ext-dim.xml* and a linkbase file with assertions *kvk-annual-report-nlgaap-ext-for.xml*; |
| *kvk-annual-report-nlgaap-ext-dim.xml* | • Referenced from *kvk-annual-report-nlgaap-ext.xsd*;<br>• Contains an extended link role defining default members for dimensions;<br>• Contains an extended link role preventing all non-abstract non-dimensional items from being reported with dimensions by linking them to a non-dimensional hypercube;<br>• Contains an extended link role preventing all non-abstract items from being reported (unless dimensionally qualified in the ESD extension taxonomy) by linking them to a hypercube referring to a null dimension; |

| | |
|---|---|
| | • Provides placeholders to attach in the ESD extension taxonomy line items used to tag data that are not dimensionally qualified to the dimensions for consolidated and company financial statements; |
| *kvk-annual-report-nlgaap-ext-for.xml* | • Referenced from *kvk-annual-report-nlgaap-ext.xsd*;<br>• Defines XBRL assertions for mandatory facts that can be performed on a report based on filing manual rules; |
| *kvk-annual-report-ifrs-ext.xsd* | • Serves as an entry point importing the necessary IFRS (and NL-GAAP) content to be applied as a starting point for the legal entities' ESD extension taxonomy;<br>• Imports IFRS core schema (*ifrs-cor.xsd*) containing the full IFRS elements, references and labels in English, Dutch, German and French;<br>• Imports RJ core schema (*rj-cor.xsd*) containing the RJ and BW2 Titel 9 elements;<br>• Imports KVK core schema (*kvk-cor.xsd*);<br>• Imports LEI taxonomy;<br>• Defines extended link roles used in referred definition and formula linkbases;<br>• Refers to a definition linkbase file *kvk-annual-report-ifrs-ext-dim.xml* and a linkbase file with assertions *kvk-annual-report-ifrs-ext-for.xml*; |
| *kvk-annual-report-ifrs-ext-dim.xml* | • Referenced from *kvk-annual-report-ifrs-ext.xsd*;<br>• Contains an extended link role defining default members for dimensions;<br>• Contains an extended link role preventing all non-abstract non-dimensional items from being reported with dimensions by linking them to a non-dimensional hypercube;<br>• Contains an extended link role preventing all non-abstract items from being reported (unless dimensionally qualified in the ESD extension taxonomy) by linking them to a hypercube referring to a null dimension;<br>• Provides placeholders to attach in the ESD extension taxonomy line items used to tag data that are not dimensionally qualified to the dimensions for consolidated and company financial statements; |
| *kvk-annual-report-ifrs-ext-for.xml* | • Referenced from *kvk-annual-report-ifrs-ext.xsd*; |

| | |
|---|---|
| | • Defines XBRL assertions for mandatory facts that can be performed on a report based on filing manual rules; |
| *kvk-annual-report-other-gaap.xsd* | • Serves as an entry point importing the minimal necessary content to be tagged in an annual report in iXBRL format for accounting standards other than Dutch GAAP and/or IFRS;<br>• Imports RJ core schema (*rj-cor.xsd*) containing the RJ and BW2 Titel 9 elements;<br>• Imports KVK core schema (*kvk-cor.xsd*);<br>• Defines one extended link role used in referred presentation, definition and formula linkbases;<br>• Refers to a presentation linkbase file *kvk-annual-report-other-gaap-pre.xml*, a definition linkbase file *kvk-annual-report- other-gaap-def.xml* and a linkbase file with assertions *kvk-annual-report-other-gaap-for.xml*; |
| *kvk-annual-report-other-gaap-pre.xml* | • Referenced from *kvk-annual-report-other-gaap-ext.xsd*;<br>• Contains the fixed presentation structure of the limited number of facts that must be reported; |
| *kvk-annual-report-other-gaap-def.xml* | • Referenced from *kvk-annual-report-other-gaap-ext.xsd*;<br>• Contains an extended link role preventing all non-abstract non-dimensional items from being reported with dimensions by linking them to a non-dimensional hypercube; |
| *kvk-annual-report-other-gaap-for.xml* | • Referenced from *kvk-annual-report-other-gaap-ext.xsd*;<br>• Defines XBRL assertions for mandatory facts that can be performed on a report based on filing manual rules; |
| *kvk-cor.xsd* | • Vocabulary taxonomy which contains elements requested by KVK for use in either iXBRL or XBRL reports;<br>• Imported by all abovementioned schema files; |
| *kvk-cor-lab-{lang}.xml* | • Referenced from *kvk-cor.xsd*;<br>• Contains labels of the elements defined in *kvk-cor.xsd* schema file. |

*Table 1 – KVK XBRL taxonomy files, their role and content*

The structure of the KVK XBRL taxonomy files, the dependencies between them and the relation to other taxonomy files is presented in Figure 1 below.
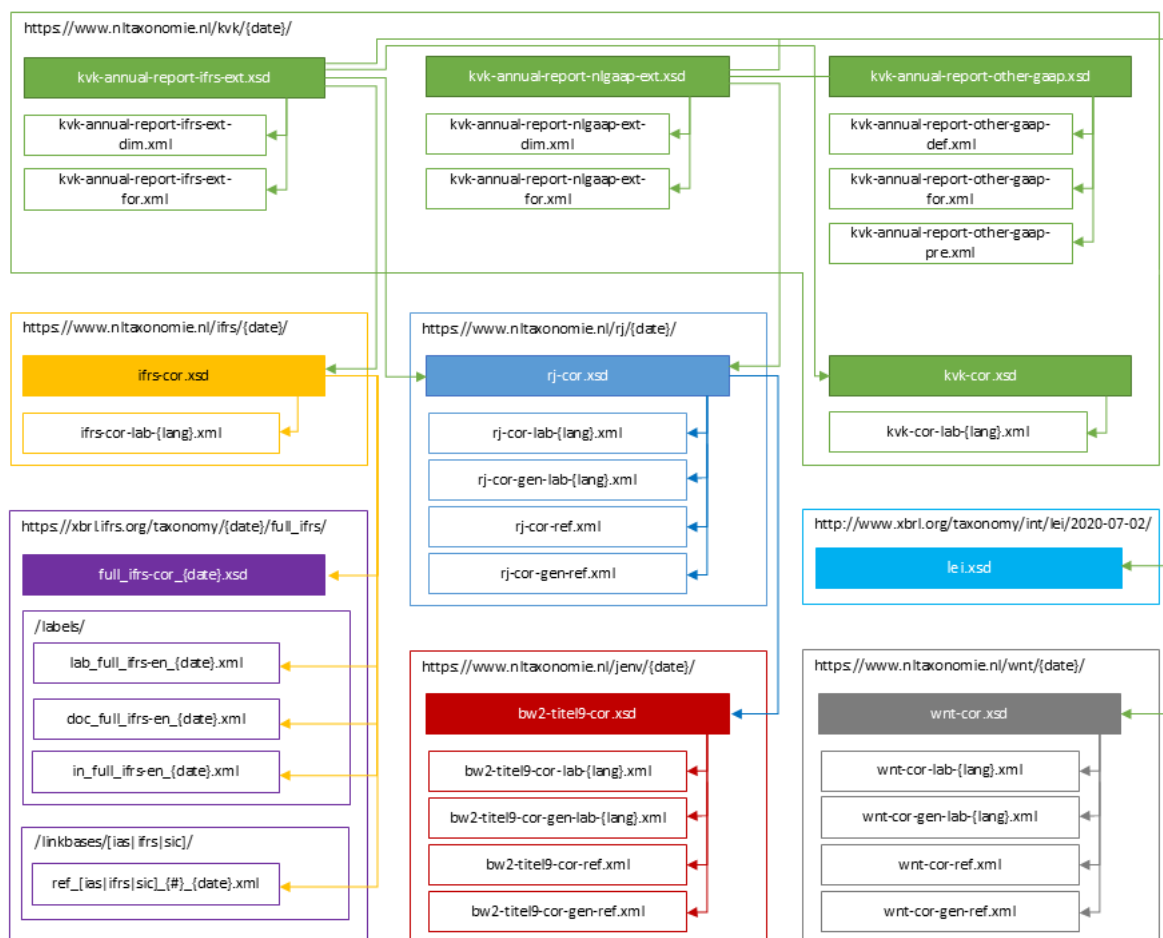
*Figure 1 – Structure of the KVK XBRL taxonomy files, dependencies between them and the relation to other XBRL taxonomy files*

### 2.4.3. Entry points

As described in Table 1 and presented in Figure 1, the KVK XBRL taxonomy defines three main entry points:

- *kvk-annual-report-nlgaap-ext.xsd*, to be imported by legal entities' ESD extension schema files when preparing annual reports in accordance with NL-GAAP. It enables to discover definitions for all NL-GAAP taxonomy concepts as well as the list of dimension default members and a placeholder to attach items not dimensionally qualified to a dedicated hypercube in the ESD extension taxonomy; it also references assertions that can be executed to ensure mandatory facts are reported in line with the Reporting Manual;

- *kvk-annual-report-ifrs-ext.xsd*, to be imported by legal entities' ESD extension schema files when preparing annual reports in accordance with IFRS as endorsed by the EU (for consolidated and/or company financial statements) or with IFRS as endorsed by the EU for the consolidated financial statements and NL-GAAP for the company financial statements. It enables to discover definitions for all IFRS as well as NL-GAAP taxonomy concepts as well as the list of dimension default members and a placeholder to attach

items not dimensionally qualified to a dedicated hypercube in the ESD extension taxonomy; it also references assertions that can be executed to ensure mandatory facts are reported in line with the Reporting Manual;

- *kvk-annual-report-other-gaap.xsd*, to be used under specific circumstances by certain legal entities to file annual reports with the Business Register in accordance with other accounting standards, for instance those of other EU member states. These legal entities are not required to create an ESD extension taxonomy, but can use this entry point (and associated taxonomy files) provided by KVK.

## 2.4.4. Element declarations

All KVK elements are defined in *kvk-cor.xsd* schema file in namespace https://www.nltaxonomie.nl/kvk/{date}/kvk-cor with canonical prefix 'kvk'. Naming patterns and application of attributes follow the element definition conventions used in the RJ and BW2 Titel 9 taxonomies. Labels are defined in kvk-cor-lab-{lang}.xml where {lang} is the ISO 639-1 language code.

## 2.4.5. Definition of relationships

There are several roles defined in *kvk-annual-report-nlgaap-ext.xsd* and/or *kvk-annual-report-ifrs-ext.xsd*. In general, the role URIs follow the pattern: https://www.nltaxonomie.nl/kvk/role/{description} where {description} describes the content of the extended link role.

**Placeholders**
Four of these roles are applied to provide a placeholder to attach in the ESD extension taxonomy all line items used to tag data to a "Financial Statements" hypercube linking to either the "Consolidated (member)" or "Separate (member)" of the "Consolidated and separate financial statement (axis)" dimension for both NL-GAAP as well as IFRS . These roles are stated in Table 2 below:

| roleURI | Definition |
|---|---|
| *https://www.nltaxonomie.nl/kvk/role/items-consolidated-nlgaap-fs* | [990010] Items reported in the consolidated NL-GAAP financial statements |
| *https://www.nltaxonomie.nl/kvk/role/items-consolidated-ifrs-fs* | [990015] Items reported in the consolidated IFRS financial statements |
| *https://www.nltaxonomie.nl/kvk/role/items-separate-nlgaap-fs* | [990020] Items reported in the separate NL-GAAP financial statements |
| *https://www.nltaxonomie.nl/kvk/role/items-separate-ifrs-fs* | [990025] Items reported in the separate IFRS financial statements |

*Table 2 – Placeholders to attach line items in the ESD extension taxonomy*

**Items to be reported as dimensional / non-dimensional**

Two of these roles are applied to prevent (default) dimensional use of line items. Items included in role "[990080] Items to be reported as non-dimensional" are not allowed to be reported as dimensional. Items included in role "[990090] Items to be reported as dimensional if explicitly defined by preparer (default dimensional use is prevented)" should be attached to an appropriate placeholder in the ESD extension taxonomy. The roles are stated in Table 3 below:

| roleURI | Definition |
|---|---|
| *https://www.nltaxonomie.nl/kvk/role/items-nondimensional* | [990080] Items to be reported as non-dimensional (dimensional use is prevented) |
| *https://www.nltaxonomie.nl/kvk/role/items-dimensional* | [990090] Items to be reported as dimensional if explicitly defined by preparer (default dimensional use is prevented) |

*Table 3 – Items to be reported as dimensional / non-dimensional*

### 2.4.6. Business rules

Documentation of simple arithmetic relationships between elements (like subtraction or summation) has to be included in the calculation linkbase of an ESD extension taxonomy. More complex checks are covered by means of XBRL Formula Specification assertions.

These include business rules relating to mandatory facts that must be reported in line with the Reporting Manual. These business rules are classified as errors, using mechanisms defined by the XBRL Assertions Severity specification. Each assertion defined in the KVK XBRL taxonomy provides a human readable error description in Dutch and English defined according to the Generic Messages specification.

The KVK XBRL taxonomy defines a limited number of existence assertions in the role [991010] Business rules - Mandatory facts validation with roleURI *https://www.nltaxonomie.nl/kvk/role/business-rules-mandatory-facts*. The checks to be executed on an actual filing are defined in the formula linkbase referenced from the relevant entry point schema file.

KVK-specific assertions defined in the KVK XBRL taxonomy are summarised in Table 4 below.

| Element | Label |
|---|---|
| bw2-titel9: ChamberOfCommerceRegistrationNumber | Registration number with the Chamber of Commerce |
| bw2-titel9:LegalEntityName | Name of the legal entity |
| bw2-titel9:LegalEntityLegalForm | Legal form of the legal entity |
| bw2-titel9:LegalEntityRegisteredOffice | Registered office of the legal entity |
| kvk:LegalEntitySizeMicro OR kvk:LegalEntitySizeSmall OR kvk:LegalEntitySizeMedium OR | Legal entity size 'Micro' OR Legal entity size 'Small' OR Legal entity size 'Medium' OR |

| kvk:LegalEntitySizeLarge | Legal entity size 'Large' |
|---|---|
| bw2-titel9:FinancialReportingPeriodEndDate | End date of the financial reporting period |
| bw2-titel9:FinancialReportingPeriod | Financial reporting period |
| rj:FinancialStatementsConsolidated | Financial statements consolidated |
| bw2-titel9:DocumentAdoptionStatus | Financial statements adopted |
| bw2-titel9:DocumentAdoptionDate* | Date of adoption of the financial statements |

*Table 4 – Mandatory facts*

* Only if the value of the element DocumentAdoptionStatus is 'true'

## 2.5.   Development and updates

### 2.5.1.  Publication

The KVK XBRL taxonomy is available on the SBR website and published as a package according to the XBRL Taxonomy Packages specification.

### 2.5.2.  Future updates

Future taxonomy updates will be published on the SBR website.

Taxonomy releases will be distinguished using a date component on the root folder and in the taxonomy namespace (see section 2.4.1).

### 2.5.3.  KVK XBRL taxonomy customisations

The customisations implemented as part of the development of the KVK XBRL taxonomy compared to the existing KVK taxonomy as part of the NT19 are the following:
- reduction in the number of files by reordering the file structure;
- changes to data types and other element attributes to align with international best practices;
- definition of constructs to be used for prohibition of dimensional reporting of NL-GAAP or IFRS elements unless applied in extension taxonomy of a legal entity;
- inclusion of assertions to cover the applicable Reporting Manual business rules;

# 3.    KVK XBRL taxonomy – annual report in XBRL format