

UK Accounts Taxonomy Structuring Proposal

Introduction

This note seeks comments from vendors of accounts preparation software products on a proposal to change the folder structure of the UK Accounts Taxonomies. The proposal affects aspects of the updating of these taxonomies. This note is part of efforts to consult stakeholders on the development of the taxonomies. A final decision on the structure will be made by XBRL UK and HMRC in the light of vendor comments.

Fundamentally, the proposal is to introduce a date folder at the top-level of the folder structure of future releases of the taxonomies. Any update to the taxonomies will then involve a complete reissue of all taxonomies and files, so that all carry the same date.

Currently, the taxonomies are modularised with a date folder at a lower level so that components, such as GAAP and IFRS may be updated flexibly and independently. It is likely that in the future some components, particular those for 'Common data' and the 'Directors Report' and 'Auditors Report', may remain stable in content. This may lead to a taxonomy set mixing components with different dates – for example, IFRS 2012 with Common Data 2010, Directors Report 2010 and Auditors Report 2010.

The proposal is that in future all components of the taxonomies will be released together with a new date. It is felt that the use of a single date for all components will ease taxonomy management for software vendors and consumers of XBRL data.

This proposal will lead to taxonomy components being reissued with a new namespace even if their content has not otherwise changed. However, this need not be a problem for vendor or preparers since only namespace names and normative schema refs will change in such circumstances – namespace prefixes and tag names will not change.

This proposal does not alter other aspects of plans for updating of taxonomies. For the foreseeable future, we expect to issue any new versions of taxonomies, if required, only once per year. The following sections explain the proposal in more detail.

Current structure

The 2009 UK Accounts Taxonomies are currently structured in six main modules arranged in a logical hierarchy:

{root}/cd	– Common data module
{root}/char	– UK Charities module
{root}/gaap	– UK GAAP module
{root}/ifrs	– UK IFRS module
{root}/reports/aurep	– Auditor's report module
{root}/reports/direp	– Director's report module

where {root} represents the normative reference URL prefix (“http://www.xbrl.org/uk”) or the path to a locally cached copy.

Each module may contain further sub-structure (e.g. 'banking' and 'core' for UK IFRS), but the leaf-nodes of this tree, the actual Taxonomy files themselves, reside in directories named after the nominal date of release of the module. For example, the UK IFRS Banking schema is:

```
{root}/ifrs/banking/2009-09-01/uk-banking-2009-09-01.xsd
```

and the Director's Report module schema is:

```
{root}/reports/direp/2009-09-01/uk-direp-2009-09-01.xsd
```

The Common Data module and the two report modules are shared by the main Taxonomy modules (gaap, ifrs and char) and may be shared by other UK Taxonomies in future.

This structure facilitates the maintenance and independent updating of individual modules. For example, it enables the issue of a new version of UK IFRS without the need to reissue UK GAAP or other modules.

However, it means that taxonomy sets may not have single consistent dates in future. For example, if UK GAAP incorporates some accounting changes in 2011 but other modules are unaffected, the taxonomy set used by GAAP preparers will consist of GAAP 2011 with other modules dated 2010 or 2009. Looking further ahead, we may find that by 2014, for example, the latest taxonomy set may consist of UK IFRS 2014, GAAP 2012 and other modules dated 2011.

This is not a problem for the published Taxonomy at <http://www.xbrl.org/uk>, but standalone distributions of the 2011 or 2014 taxonomies will contain modules with a mixture of dates.

This may confuse users, particularly as taxonomies are withdrawn from active use. For example, the UK IFRS 2010 taxonomy may be withdrawn from use in 2014, but the Common Data 2010 module may still be the latest available at that stage and will be usable with the UK IFRS 2014 taxonomy. While import links from taxonomies will automatically point to the correct modules for use with a main taxonomy like UK GAAP or UK IFRS, users may nevertheless be puzzled by the date structure.

Full standalone distributions released as zip archives are important for those applications, including HMRC's own validation platform, that have no run-time access to the web or wish to cache taxonomies locally for performance, security, configuration management or other reasons. New distributions which overwrite existing files will cause configuration management problems on such platforms. An alternative approach of incremental releases, which contain only changed modules, may permit a locally cached directory structure to track and faithfully reflect the normative published Taxonomy structure, but causes further problems in the configuration management of the local directory structure. (For example, increments must be applied to the base release in strict order.)

Proposed new structure

It is proposed that the next release of the taxonomies, whether that is in 2010, 2011 or later, should include a new top-level date directory. Lower-level date directories will be dropped.

Using a notional 2010 release date as an example, this would lead to the following folder structure:

```
{root}/2010-09-01/cd
{root}/2010-09-01/char
{root}/2010-09-01/gaap
{root}/2010-09-01/ifrs
{root}/2010-09-01/reports
```

The normative reference for a UK GAAP taxonomy would then become:

```
http://www.xbrl.org/uk/2010-09-01/gaap/core/uk-gaap-full-2010-09-01.xsd
```

instead of:

```
http://www.xbrl.org/uk/gaap/core/2010-09-01/uk-gaap-full-2010-09-01.xsd
```

Each year-based directory hierarchy would contain all the necessary modules and sub-modules regardless of whether they have been updated or not, and all inter-module references would be within that hierarchy.

One consequence of this duplication of unchanged Schemas year-on-year is the need to adjust their namespace names to avoid name collisions and update their release-dated filenames, regardless of any change of content. For instance, the namespace of the present (2009) Auditor's Report Schema is

```
http://www.xbrl.org/uk/reports/aurep/2009-09-01
```

but in a 2010 Taxonomy release, its new namespace would be:

```
http://www.xbrl.org/uk/2010-09-01/reports/aurep
```

and its path within the release hierarchy would be:

```
{root}/2010-09-01/reports/aurep/uk-aurep-2010-09-01.xsd
```

The vocabulary that it describes would be unchanged but XBRL and Inline XBRL instance documents would need to make appropriate alterations to namespace declarations for the module prefixes used (along with the change in normative Schema reference).

Consequences of proposal

Whilst this proposal results in the duplication of unchanged taxonomy components from year to year, it permits an update to be regarded as a standalone and completely self-contained entity.

The changes of namespaces will be communicated by versioning documents accompanying each taxonomy release and should not present significant additional tagging or other work for software developers or preparers.

The date-based separation of Taxonomy versions makes it easy to provide local directory mappings for the normative references embedded in instance documents in a multi-Taxonomy environment. Such mappings make it possible to validate instance documents in software without being dependent on Internet connectivity to the taxonomy hosted at its normative location. A single directory

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hierarchy, extracted from a release, can be mapped to the prefix of a normative reference with a single re-mapping. Thus any URL with a top-level date directory component, e.g.:

<http://www.xbrl.org/uk/2010-09-01/...>

can be mapped to

`{local-path}/2010-09-01/...`

Furthermore, assuming that the 2009 Taxonomies remain as the only release without a top-level date-based directory, URLs that reference 2009 modules can remain mapped with just a handful of top-level re-mappings. I.e.:

http://www.xbrl.org/uk/gaap/	->	<code>{local-path}/2009/gaap/</code>
http://www.xbrl.org/uk/ifrs/	->	<code>{local-path}/2009/ifrs/</code>
http://www.xbrl.org/uk/reports/	->	<code>{local-path}/2009/reports/</code>
http://www.xbrl.org/uk/cd/	->	<code>{local-path}/2009/cd/</code>

Waiting any longer to implement this proposal would inevitably lead to complications requiring longer URL prefixes (down to dated directory level to distinguish later releases from the 2009 base) and the potential reconfiguring of existing mappings that were unambiguous only whilst a single Taxonomy release was mapped, with the associated possibility of mis-configuration or error.