

## Template for comments and secretariat observations

Date: 2013/09	Document: CWA_XBRL_WI001-4 (E).doc	Project: XBRL
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MB/ NC <sup>1</sup>	Line number (e.g. 17)	Clause/ Subclause (e.g. 3.1)	Paragraph/ Figure/ Table/ (e.g. Table 1)	Type of comment <sup>2</sup>	Comments	Proposed change	Observations of the secretariat
FR/ BdF		General		Ed	Consider replacing occurrences of “table” by “template”.		
FR/ BdF		2.6		ed	The “filer”, the organization that files a filing must be distinguished from the “reporter” (reporting entity), the organization that is “described” by the filing.		
FR/ BdF		3		ed	UML is defined by OMG, a consortium that follows the American English spelling rules.	The label for UML is Unified Modeling Language (with in single “l” in Modelling).	
FR/ BdF		4.1	Rule 1.4	ed	Remplace table by template. Non form-centric taxonomies should also be considered, in the future.		
FR/ BdF		4.1	Rule 1.7	ed	“Are encouraged” does not correspond to “required”.	Replace “Are encouraged” by “is required”.	
FR/ BdF		4.1	Rule 1.8	ge	For us, Reported instances must be valid with regards to XBRL assertions.	Replace “is recommended” by “is required”.	
FR/ BdF		4.1	Rule 1.9	ge	Taxonomies must not be extended by reporters but may be extended by local regulators. The case of extensions of EBA or EIOPA taxonomies by NCAs should be considered.	Self.owner may be the regulator that must receive instances from the filers	
FR/ BdF		4.1	Rule 2.7	ge	Footnote linkbases are supported, but there are present in the instances and do not use the link:linkbaseRef element	Remove “, and considering footnote linkbases are not supported”	
FR/ BdF		4.1	Rule 2.8	ge	Processing instructions may be used by some receivers	Add a note: “Processing instructions may be used by some receivers”.	
FR/ BdF		4.2.1	Rule 2.9	ed	Mistake	Replace “XML processors” by “XBRL processors”.	
FR/ BdF		4.2.1	Rule 2.10	ed	In some cases, expressing semantics in context ids may help maintainability.	Add “, unless the receivers states otherwise”.	
FR/ BdF		4.2.1	Rule 2.16	ed	The year is expressed as “yyyy” not “ccyy” (“Year 2000 belongs to 20 <sup>th</sup> century, year 2001	ISO-8601 expresses dates as “YYYY-MM-DD”.	

1 **MB** = Member body / **NC** = National Committee (enter the ISO 3166 two-letter country code, e.g. CN for China; comments from the ISO/CS editing unit are identified by \*\*)

2 **Type of comment:** **ge** = general **te** = technical **ed** = editorial

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					to 21 <sup>st</sup> century <sup>1</sup> .		
FR/ BdF		4.2.1	Rule 2.16	te	By using arithmetic interval, the @decimals attributes' semantic, changes: it defines the size of the interval in which the fact value may be.	If arithmetic interval is used, the @decimals attribute defines the size of the interval in which the fact value may be. E.g.: 200456.12, with @decimals="-3" implies that the fact value may be between 199956.12 and 200956.12.	
FR/ BdF		4.2.2	Rule 2.28	te	The attribute xsi:nil has a special semantic when partial filing is in place (see Rule 1.10).	In Banque de France, for taxonomies accepting partial filing, xsi:nil is used to delete previously sent facts. Banque de France will not accept partial filing for new EBA and EIOPA taxonomies.  Refer to receiver supporting partial filing.	
FR/ BdF		4.2.2	Rule 2.30	te	The XML specifications indicates that the xml:lang attribute is inherited in the elements' hierarchy. However, the XBRL specifications mandate that the xml:lang attribute is present on every resources and few XBRL processors propagate this attribute.	Explain the problem (comment on the left). It is better to specify xml-lang attribute on each applicable element unless specified otherwise by the receiver.	
FR/ BdF		4.2.2	Rule 2.34	ed	The hyperlink "XII UTR" is inactive in the pdf document.	Make it active.	
FR/ BdF		4.2.2	Rule 2.35	ed	xbri:denoniator	xbri:denominator	
FR/ BdF		4.2.4	Rule 2.37	te	Not clear. Footnotes are useful to explain values of facts. E.g: "The figure takes into account the incorporation of XXX company"	Clarify.  Receivers not supporting footnotes should state that and ignore them.	
FR/ BdF		Bibliography		ed	Non publicly available documents should not be referenced. If they are not accessible by the Web, give indications on how to get them.		

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