

Template for comments and secretariat observations

Date: 2013/09	Document: CWA_XBRL_WI00...4 (E).doc	Project: XBRL
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MB/ NC ¹	Line number (e.g. 17)	Clause/ Subclause (e.g. 3.1)	Paragraph/ Figure/ Table/ (e.g. Table 1)	Type of comment ²	Comments	Proposed change	Observations of the secretariat
ES/ BDE	4	Disclaimer		ed	the <i>Disclaimer</i> , what does the disclaimer include?		
ES/ BDE	19			Ed	"[3] [FRIS04] Financial Reporting Instance Standards 1.0".	."[3] [FRIS04] Hoffman, C., Macdonald, J.(2004) Financial Reporting Instance Standards 1.0. Public Working Draft, dated 2004-11-14. Corresponding to XBRL 2.1 Recommendation with Corrected Errata dated 2004-11-14 and FRTA 1.0 CR4 dated 2004-11-14. http://www.xbrl.org/technical/guidance/FRIS-PWD-2004-11-14.htm	
ES/ BDE	19			Ed	"[1] [GFM11] Global Filing Manual (Interoperable Taxonomy Architecture Project)".	."[1] [GFM11] International Financial Reporting Standards. Interoperable Taxonomy Architecture project publishes Global Filing Manual for XBRL, 12 October 2010. Interoperable Taxonomy Architecture Project publishes updated Global Filing Manual for XBRL, 19 April 2011." http://www.ifrs.org/Pages/default.aspx , http://www.ifrs.org/news/xbrl/Pages/ita-gfm-publication.aspx , http://www.ifrs.org/news/xbrl/Pages	

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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						s/ita-updated-gfm.aspx , http://www.ifrs.org/XBRL/Resource/s/Documents/GlobalFilingManual20110419.pdf . "	
ES/ BDE	19	reference		ed	"[4] [SBR13] SBR FRIS rules 2013".	"[4] [SBR13] SBR FRIS rules 2013. http://www.sbr-nl.nl/fileadmin/SBR/documenten/NT_2013/definitief_03122012/NL-FRIS_NT2013_20121210.pdf ".	
ES/ BDE	8	Rule 1.7		Ed	Each XBRL instance in the filing is tested separately for XBRL 2.1 and XDT 1.0 validity. ..."	"Each XBRL instance in the filing is tested separately for XBRL 2.1 and XBRL Dimensional Taxonomies (XDT) [DIM 06] validity. ...". Also, I would added the reference: "[XX] [DIM 06] Hernández-Ros, I., Wallis, H. 2006 .XBRL Dimensions 1.0. April 26th, 2006. XBRL International. http://www.xbrl.org/Specification/XDT-CR3-2006-04-26.rtf ".	
ES/ BDE	19	reference		ed	"[2] [EFM13] EDGAR Filer Manual. U.S. Securities and Exchange Commission".	"[2] [EFM13] EDGAR Filer Manual. U.S. Securities and Exchange Commission, 2013	
ES/ BDE	8	Rule 1.7		Ed	"CWA Advice: Instance documents are required to be XBRL 2.1 and	"CWA Advice: Instance documents are required to be XBRL 2.1 and	

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					<i>XBRL Dimensions 1.0 valid. [EFM11, p. 6-8]"</i>	<i>XBRL Dimensions 1.0 valid. [EFM13, Volume II, p. X-Y]"</i>	
ES/ BDE	9	Rule 1.10		ed	<i>"Rule 1.10 — Completeness` of the instance".</i>	<i>"Rule 1.10 — Completeness of the instance".</i>	
ES/ BDE	11	Section 4.2.1		ed	<i>"... are the same. Contexts are defined to be equivalent if they have S-equal identifiers,..."</i>	<i>"... are the same. Contexts are defined to be equivalent if they have S-equal identifiers,..."</i>	
ES/ BDE	13	Rule 2.22		Ed	<i>"...containers by the reporter. For consistency reasons..."</i>	<i>"...containers by the reporter. For consistency reasons..."</i>	
ES/ BDE	16	Rule 2.23		ed	<i>"XII has released a standard numeric data type registry:..."</i>	<i>"Units Registry is standard units that may appear in XBRL instances has released a standard numeric data type registry:..."</i>	
ES/ BDE	16	Rule 2.23		ed	<i>"... Link: XII UTR."</i>	<i>a. Link: XII UTR (http://www.xbrl.org/units-registry)."</i>	
ES/ BDE	18		Fig. A.1		<i>for me is not clear, in a context can have 0..N scenarios (dimension/domain-member) and 0..1 segments (dimension/domain-member).</i>	<i>a.</i>	

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