

Template for comments and secretariat observations

Date: 14/X/2013	Document: CWA_XBRL_WI001-4 (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
SP/ uc3 m ₁	4	general	paragraph first	ge	In the page 4 the second the Disclaimer, what does the disclaimer include?		
SP/ uc3 m	19	reference		ge	In page 19 the reference: “[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 .”	
SP/ uc3 m	19	Reference		Ge	In page 19 the reference: “[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/ita-updated-gfm.aspx , http://www.ifrs.org/XBRL/Resources/Documents/GlobalFilingManual20110419.pdf .”	
SP/ uc3 m	19	Reference		ge	In page 19 the reference: “[4] [SBR13] SBR FRIS rules 2013”. Maybe: “[4] [SBR13] SBR FRIS rules 2013. http://www.sbr-nl.nl/fileadmin/SBR/documenten/NT_2013/definitief_03122012/NL-FRIS_NT2013_20121210.pdf ”. Is there English version?		
SP/ uc3 m	8	rule 1.7		te	In page 8 rule 1.7: “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	

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

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						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.. ”.	
SP/ uc3 m	19	reference:		ge	In page 19 reference: “[2] [EFM13] EDGAR Filer Manual. U.S. Securities and Exchange Commission”.	“[2] [EFM13] EDGAR Filer Manual. U.S. Securities and Exchange Commission, 2013 http://www.sec.gov/info/edgar/edmanuals.htm ”.	
SP/ uc3 m	8	rule 1.7	second paragraph	ge	In page 8 rule 1.7 second paragraph: “CWA Advice: Instance documents are required to be XBRL 2.1 and XBRL Dimensions 1.0 valid. [EFM11, p. 6-8]”.	“CWA Advice: Instance documents are required to be XBRL 2.1 and XBRL Dimensions 1.0 valid. [EFM13, Volume II, p. X-Y]”.	
SP/ uc3 m	9	Rule 1.10		ge	In page 9 “Rule 1.10 — Completeness `of the instance”. To change by “Rule 1.10 — Completeness of the instance”.		
SP/ uc3 m	11	4.2.1	rule 2.9	ge	In page 11 section 4.2.1 rule 2.9 second line: “... are the same.C ontexts are defined to be equivalent if they have S-equal identifiers,...”.	“... are the same.Contexts are defined to be equivalent if they have S-equal identifiers,...”.	
SP/ uc3 m	13	rule 2.22	third line	ge	In page 13 rule 2.22 third line: “...containers by the reporter.For consistency reasons...”.	“...containers by the reporter. For consistency reasons...”.	
SP/ uc3 m	16	rule 2.23		te	Page 16 rule 2.23: “XII has released a standard numeric data type registry:...”.	“Units Registry is standard units that may appear in XBRL instances has released a standard numeric data type registry:...”.	
SP/ uc3 m	16	rule 2.23		ge	Page 16 rule 2.23 at the end “... Link: XII UTR.”.	“... Link: XII UTR (http://www.xbrl.org/units-registry)”.	
SP/ uc3 m	18		figure A.1	te	In the page 18 figure A.1, for me is not clear, in a context can have 0...N scenarios (dimension/domain-member) and 0..1 segments (dimension/domain-member).		

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