



Preparers' Guide

for Revised ACRA XBRL Filing Requirements

Version 1.2

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Preface

Abstract

This document is aimed at accountants and others preparing and filing XBRL (eXtensible Business Reporting Language) financial statements for ACRA Taxonomy 2013 in Singapore. The rules in this document provide guidance on the preparation, validation and filing of financial statements in accordance with ACRA's revised XBRL filing requirements for companies (unlimited or limited by shares).

Status

This report is intended solely for the information required in filing financial statements in XBRL format to ACRA and should not be used for any other purposes. Copies of this report may not be provided to any third parties without prior written consent of the Accounting and Corporate Regulatory Authority (ACRA).

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DEFINITIONS

“ACRA”	:	Accounting and Corporate Regulatory Authority
“AGM”	:	Annual General Meeting
“ASC”	:	Accounting Standards Council
“EPC”	:	Exempt Private Companies
“SFRS”	:	Singapore Financial Reporting Standards (issued by the ASC)
“SGX	:	Singapore Exchange Ltd

GLOSSARY OF TECHNICAL TERMS

The glossary contains explanations of certain technical terms and abbreviations used in this Guide.

“abstract”	:	An element used to help group headers in the presentation view into sensible categories or to provide explanation. It must not be used for data mapping or data entry in the midst of preparation; and it usually end with a word in square brackets.
“BizFin ^x filing system”	:	An enhanced XBRL filing system developed by ACRA to allow companies to file under the revised XBRL filing requirements.
“entry-point”	:	A file which needs to be browsed to see the list of elements which are modularized on the criteria based on the accounting standards used by companies to prepare their financial statements and type of companies.
“enumerations”	:	Elements which only allow preparers to submit from a fixed list of values. Represent the various sections of the financial statements and notes to the financial statements within the taxonomy.
“extended link roles (ELRs)”	:	A free online tool provided by ACRA as part of BizFile to enable companies to prepare and submit their financial statements in XBRL format prior to BizFin ^x
“FS Manager”	:	A business report in an electronic format created according to the rules of XBRL. It contains facts that are defined by the elements in the taxonomy it refers to together with their values and an explanation of the context in which they are placed.
“instance document”	:	The process of matching an item in the financial statements to a concept within the ACRA Taxonomy 2013.
“mapping” or “data mapping”	:	A set of elements within the ACRA Taxonomy 2013 which companies are required to file if the information is available in the AGM financial statements.
“Minimum Requirement List”	:	
“Taxonomy”	:	A dictionary that the XBRL language uses, which helps to define specific tag for individual items of data, such as “expenses”.
“XBRL”	:	An electronic communication language for business and financial data worldwide.

Table of Content

Preface	2
Table of Content	5
1. Background – Purpose of the Guide	7
2. Introduction.....	9
3. Revised ACRA XBRL filing requirements	10
3.1 Who to file and who is exempted	10
3.2 Applicable financial periods	10
3.3 Minimum Requirement List (Not applicable for companies filing Financial Statements Highlights).....	10
4. ACRA Taxonomy 2013.....	14
4.1 Entry points	14
4.2 Labels.....	15
4.3 Presentation	15
4.4 Headers and other information items.....	18
4.5 References.....	19
4.6 Period type	20
4.7 Balance type	21
4.8 Data types	21
5. Creating of XBRL instance document.....	26
5.1 Mapping principles	26
5.1.1 How to submit for <i>Disclosure of complete set of financial statements [text block]</i>	26
5.1.2 Mapping for numeric concepts in Minimum Requirement List	27
5.2 Preparing AGM financial statements using ACRA Taxonomy 2013.....	30
5.3 Financial Statements Highlights.....	30
5.4 Other important information	30
5.4.1 Level of rounding.....	30
5.4.2 Earnings per share	31
5.4.3 Presentation currency	31
5.4.4 Presentation format of primary financial statements.....	31
5.4.5 Updating dynamic company information.....	31
5.4.6 Creation of footnotes.....	32
5.4.7 Scoping Questions	32
5.4.8 Transition from FS Manager to BizFin ^x	32
6. Validation and submission of an instance document.....	34
Appendix A: Templates for ACRA Taxonomy 2013	36

Appendix B: List of business rules and mandatory items36
Appendix C: List of synonyms36

1. Background – Purpose of the Guide

The purpose of the ACRA XBRL Preparer's Guide is to provide guidance on how to prepare a set of financial statements in XBRL (i.e. full set of financial statements in XBRL or Financial Statements Highlights) for submission to ACRA. This will help companies, accountants, corporate secretaries and other preparers of financial statements for XBRL submission to ACRA. It also contains useful background knowledge for developers creating software in XBRL consistent with ACRA's XBRL filing requirements using ACRA Taxonomy 2013.

The guide assumes that the reader has prior basic knowledge of understanding and using XBRL for financial reporting. XBRL adds meaning and context to accounting, financial, and other business performance data, making it understandable, reusable, and precisely interpretable by computer applications. Although raw data is easily processed by computer applications, processing data with meaning and context represents a new and higher level of processing because XBRL tagged data is considered as information (i.e., it is surrounded by meta data that gives it meaning). Being information, it can be more effectively processed, exchanged and transmitted across networks, and it allows formerly manual processes to be automated.

Readers are also required to have basic knowledge of the disclosure requirements in a set of AGM financial statements¹ based on requirements of Singapore Financial Reporting Standards (SFRS) (including SFRS for Small Entities), Singapore Companies' Act as well as the Singapore Exchange Ltd listing manual ("SGX listing manual") for listed companies, to be able to use this document. This document does not replace the literature on disclosure requirements of the SFRS (including SFRS for Small Entities).

For preparers, it provides a methodology / approach for preparing a set of financial statements in XBRL for submission to ACRA. The guide is not designed to be a step-by-step blueprint for creating financial statements in XBRL nor does it contain company specific information or any advice regarding XBRL. This guide does not and cannot, by its very nature, cover everything related to XBRL.

This guide also does not address any software-specific issues nor makes any vendor- or product-specific recommendations. For additional information on the use of any XBRL preparation software, please consult the manuals and documentation that accompany the software. The selection of software is the sole responsibility of the preparer.

The guidance in this document, and XBRL itself, does not in any way affect, alter, or eliminate the preparer's responsibility of ensuring the accuracy of the set of financial statements submitted in XBRL-encoded statements (instance documents). The decision makers at each step in the XBRL creation process should understand XBRL as it relates directly to these responsibilities.

¹ For purposes of this guide, "AGM financial statements" means the set of financial statement as tabled in Annual General Meeting (AGM) by Singapore incorporated companies prepared in accordance with the requirements of the Companies Act. In the case of a private company which has dispensed with holding of an AGM, this refers to the financial statements that were sent to the shareholders of the company.

The guide uses the following conventions to indicate requirement levels:

MUST: This word means that the definition is an absolute requirement.

MUST NOT: This phrase means that the definition is an absolute prohibition.

SHOULD: This word means that there may be valid reasons in certain circumstances to ignore a particular item, but the full implications must be understood and carefully weighed before choosing such a course.

SHOULD NOT: This phrase means that there may be valid reasons in certain circumstances when the particular behaviour is acceptable, but the full implications should be understood and carefully weighed before adopting it.

MAY: This word means that an item is truly optional.

2. Introduction

In 2007, XBRL was first implemented for corporate financial reporting to enable a pro-enterprise financial reporting environment for businesses in Singapore and a value-enhancing information flow to the local and international business community. Building on this foundation, ACRA embarked on a revamp exercise on XBRL implementation to further enhance financial statements reporting process. Based on results from a requirements study conducted by ACRA, the feedback gathered since ACRA's XBRL implementation in 2007 as well as international XBRL developments, ACRA released the revisions in XBRL filing requirements and a new taxonomy, ACRA Taxonomy 2013, which will allow companies to file in accordance with the revised XBRL filing requirements.

Illustration 1 depicts the different steps involved in preparing and submitting a full set of financial statements in XBRL and Financial Statements Highlights, and these phases are covered in greater detail in various sections of this guide.

Step 1: Learn the ACRA XBRL filing requirements and the ACRA Taxonomy 2013(Section 3 and 4)

Step 2: Create an instance document by mapping or direct data entry (Section 5)

Step 3: Validation (Section 6)

Step 4: Submission in BizFin^x Portal (Section 6)

Illustration 1: Preparation process for full set of financial statements in XBRL and Financial Statements Highlights

3. Revised ACRA XBRL filing requirements

3.1 Who to file and who is exempted

Under the revised XBRL filing requirements with effect from 3 March 2014, Singapore incorporated companies which are either unlimited or limited by shares required to file their financial statements to ACRA will be required to file a **full set of financial statements in XBRL format** according to a **Minimum Requirement List** within the new ACRA Taxonomy 2013.

The following types of companies are however, exempted from filing their full set of financial statements in XBRL, and will file their AGM financial statements in PDF with **Financial Statements Highlights in XBRL format** instead:

- Companies under the scope of (1) Commercial Banks; (2) Merchant Banks; (3) Registered Insurers; and (4) Finance Companies, that are regulated by the Monetary Authority of Singapore; and
- Companies allowed by law to prepare accounts in accordance with accounting standards other than SFRS, SFRS for Small Entities and IFRS (International Financial Reporting Standards).

Insolvent exempt private companies (EPCs) will have the following options to file their financial statements with ACRA:

- A full set of financial statements in XBRL format; or
- A full set of financial statements in PDF with Financial Statements Highlights in XBRL format

Companies limited by guarantee and foreign companies registered as branches will continue to only file a PDF copy of their financial statements to ACRA.

3.2 Applicable financial periods

The revised XBRL filing requirements will be applicable for companies if they are filing financial statements with **periods ending on or after 30 April 2007**. Companies filing financial statements relating to financial periods ending before 30 Apr 2007 will continue to file their financial statements in PDF format and their financial highlights in respect of the financial statements in their Annual Return form.

3.3 Minimum Requirement List (Not applicable for companies filing Financial Statements Highlights)

The Minimum Requirement List is a set of elements within ACRA Taxonomy 2013 which companies are required to file if the information is available in the financial statements. Companies may choose to report more information in XBRL format than the Minimum Requirement List. If there are information required within the Minimum Requirement List which are not present within the financial statements, companies can choose to leave such elements as blank.

The Minimum Requirement List is designed based on a needs-driven principle, which means elements are only included for collection if they are sought after by consumers of financial information. A comprehensive

cost-benefit analysis weighing the interests of all stakeholders was conducted before the minimum requirement list was derived.

The Minimum Requirement List comprises a combination of:

- a text block element to allow companies to submit their entire set of financial statements; and
- detailed information elements to allow companies to submit information within individual sections of the financial statements.

Table 1

Information required	Minimum Requirement List
Text block information	An entire set of financial statements submitted using a <u>single text block element</u>
Detailed information (Statutory reports)	Statement by directors Independent auditors' report
Detailed information (Primary financial statements)	Statement of financial position # Income statement # Statement of cash flows *
Detailed information (Disclosure notes)	<u>Disclosure notes</u> Corporate and general information Trade and other receivables # ^ Trade and other payables # ^ Provisions # ^ Share capital # @ Revenue # Government grants # Employee benefits expense * Operating segments # Property, plant and equipment # @ Selected income and expense *

Table 1: Minimum Requirement List

Preparers are required to submit the complete information or breakdown in accordance to the Minimum Requirement List for the section. Concepts for "others" may be available to facilitate the disclosure of full information or breakdown.

* Only selected elements are included in the Minimum Requirement List, hence the completed elements do not have to sum up

^ Preparers are not required to provide the breakdown of the trade and other receivables, payables and provisions according to different classes of parties.

@ In contrast to ^, preparers are required to provide the breakdown into different classes of property, plant and equipment and share capital.

Please note that the applicability of each section listed above for submission will depend on the set of financial statements and the disclosures within. ACRA advises preparers to understand their financial statements to determine the relevant sections for submission in order to facilitate more efficient preparation.

Please refer to *Appendix A* which provides a listing of all the elements within the ACRA Taxonomy 2013 as well as the Minimum Requirement List.

The submission of financial statements in accordance to ACRA's revised XBRL filing requirements will REQUIRE companies to map information within the financial statements to the concepts within the Minimum Requirement List. The mapping principles are illustrated within Section 5.1.

3.4 Extensions within ACRA Taxonomy 2013

In order to enhance the comparability of the data collected, ACRA Taxonomy 2013 is a closed taxonomy that does not allow preparers to add or define their own company specific concepts nor creating their own relationships between the concepts. Certain customisations are still allowed within the ACRA Taxonomy 2013 to allow preparers flexibility in their presentation such as company specific labels and re-ordering of concepts.

The following diagram illustrates the financial statements filing requirements for companies to ACRA:

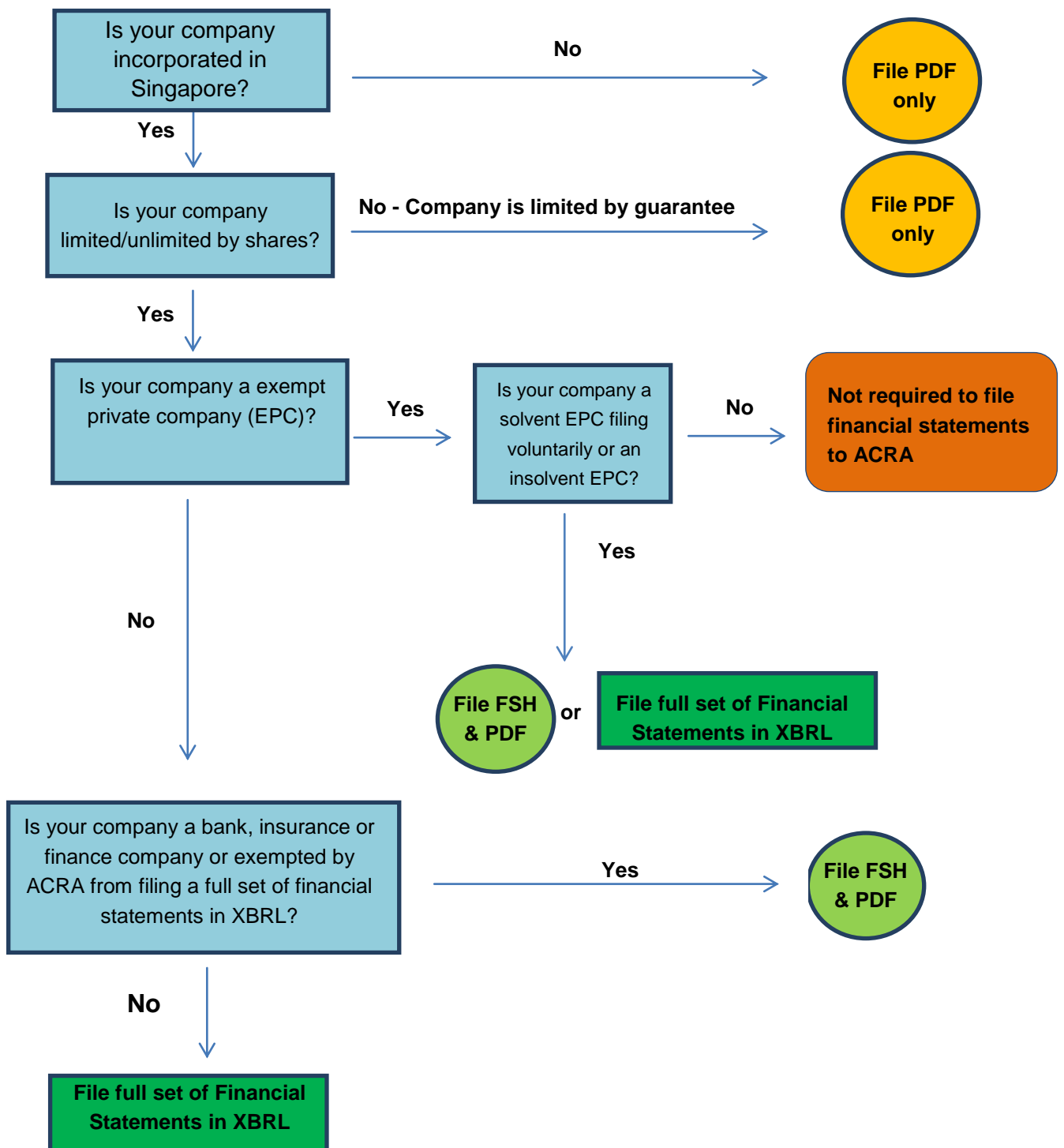


Illustration 2: Financial statements filing requirements for companies

Note: "PDF" means a set of financial statements in PDF format. "FSH" means Financial Statements Highlights

4. ACRA Taxonomy 2013

Taxonomy is the reporting-area specific hierarchical dictionaries used by the XBRL community. XBRL taxonomy is a categorization schema that defines 'tags' data in relation to the accounting framework. In XBRL terms, taxonomy is considered as a dictionary of reporting items based on accounting / regulatory framework. The taxonomy defines the reporting item in computer readable language and also inter-relationships between these reporting items. The reporting item defined in taxonomy is commonly referred as "tag" and filing entities have to use these "tags" to create XBRL instance document.

In Singapore's context, the ACRA Taxonomy 2013 is created based on the disclosure requirements for financial statements from SFRS, SFRS for Small Entities, Singapore Companies' Act as well as SGX Listing manual. It allows companies to report a full set of financial statements or Financial Statements Highlights in accordance with ACRA's revised XBRL filing requirements (as set out in Section 3). The ACRA Taxonomy files are available for download at www.acra.gov.sg/xbrl.

The ACRA Taxonomy 2013 also makes use of various XBRL data modelling techniques like hierarchies, typed and explicit dimensions. This guide contains the background information on the development of ACRA Taxonomy 2013. In order to facilitate understanding of the Taxonomy and its structure, and ultimately to assist with the preparation of ACRA financial reports in XBRL format, ACRA has published the Taxonomy guide. This guide will describe how the taxonomy is being made, how the files are structured and to be used.

The ACRA Taxonomy 2013 includes various features to identify unique tags, to aid navigation by the preparer's and to enable software to process XBRL data efficiently. The features are as follow:

4.1 Entry points

The ACRA Taxonomy 2013 is modularised using entry-points² based on the accounting standards used by companies to prepare their financial statements and type of companies. This allows companies to view the elements which are applicable to them. For example, companies filing Financial Statements Highlights would not be shown elements pertaining to full set of financial statements in XBRL. The following entry-points are created in the taxonomy:

Table 2

#	Filing requirement with ACRA	Entry-points defined
1	Full set of financial statements in XBRL	<ul style="list-style-type: none"> a. SFRS b. SFRS for Small Entities
2	Financial Statements Highlights	<ul style="list-style-type: none"> a. General b. Banks and Finance Companies c. Insurance Companies

² Entry-points are means to navigate through the taxonomy. An entry-point is a file which needs to be browsed to see the list of elements which are modularized on the criteria as mentioned

Table 2: Entry Points in ACRA Taxonomy 2013

In addition to the above entry-points, there is a “combined entry-point”, which groups all the above entry-points. It should be noted that the combined entry-point is created to facilitate viewing of all the entry-points together. The combined entry-point MUST NOT be used for creating instance document.

4.2 Labels

The ACRA Taxonomy 2013 contains labels which are human-readable and provide the main definition to allow the unique tag to be easily identified. Labels in taxonomies are usually longer and more descriptive than line items found in a set of financial statements. The purpose is to enable preparers to clearly define the information required to be submitted using the data element. Some examples are listed in the following table:

Table 3

Element Name	Standard Label
DisclosuresInIndependentAuditorsReportTextBlock	Disclosures in independent auditors' report [text block]
IdentifiableAssetsAcquiredLiabilitiesAssumed	Identifiable assets acquired (liabilities assumed)
DisclosureOfDetailedInformationAboutTradeAndOtherReceivablesCurrentLineItems	Disclosure of detailed information about trade and other receivables, current [line items]

Element Name	Id
DisclosuresInIndependentAuditorsReportTextBlock	sg-ssa_DisclosuresInIndependentAuditorsReportTextBlock

Label	Reference	Generic Label	Generic Reference

	Label Value	Label Role	Language
▶	Disclosures in independent auditors' report [text block]	Standard Label	en
	Independent auditors' report	Terse Label	en

Table 3: Examples of Standard Labels for Element Names

The revised ACRA XBRL filing requirements also allow preparers to use their company specific label within the set of financial statements in XBRL submitted to ACRA. This will give flexibility to companies which may have their own preferences towards the naming convention. For instance, instead of the taxonomy label *Property, plant and equipment*, the company MAY use their own company specific label like *Plant & Equipment*.

4.3 Presentation

Within each entry point (explained in Section 4.1), the data elements within ACRA Taxonomy 2013 have been modelled or organised in a manner that resembles a set of AGM financial statements, starting with statutory reports such as directors' report, auditor's report, and primary financial statements such as statement of financial position, followed by disclosure notes.

Extract of Presentation of elements in ACRA Taxonomy 2013

Element	Order
[-] Ext [31020000] Note - Trade and other receivables presented as current and non-current	
[-] A Trade and other receivables - Current [abstract]	
[+] H Disclosure of detailed information about trade and other receivables, current [table]	1
[-] A Disclosure of detailed information about trade and other receivables, current [line it...	2
[-] A Trade receivables [abstract]	1
I Trade receivables	1
I Allowance account for trade doubtful debts	2
I Net trade receivables	3
[-] A Construction contracts [abstract]	2
I Gross amount due from customers for construction contracts	1
I Retention for contracts in progress	2
I Amount due from customers for construction contracts	3
I Unbilled receivables	3
[-] A Other receivables, current [abstract]	4
[-] A Current sundry debtors [abstract]	1
I Current sundry debtors	1
I Allowance account for non-trade doubtful debts, current	2
I Net current sundry debtors	3
I Current prepayments	2
I Current advances to suppliers	3

Illustration 3: Extract of presentation of elements in ACRA Taxonomy 2013

Concepts relating to a specific section of the financial statements are organised using groupings or extended link roles (ELRs). These ELRs (i.e. the financial statements and notes) are arranged in a sequential manner with help of artificial 8 digit codes, called as sort codes. Examples of the ELRs and the concepts within the ELR are shown in the following table:

Table 4

Name of ELRs	Examples of concepts within ELRs
[10000000] Filing information	<ul style="list-style-type: none"> Name of company Unique Entity Number Type of accounting standard used to prepare financial statements
[14000000] Independent auditors' report	<ul style="list-style-type: none"> Text block for independent auditors' report Whether there is emphasis of matter in independent auditors' report

Name of ELRs	Examples of concepts within ELRs
	<ul style="list-style-type: none"> • Whether there is a true and fair override in financial statements
[21100000] Statement of financial position presented using current and non-current	<ul style="list-style-type: none"> • Cash and bank balances
[24100000] Statement of cash flows using direct method	<ul style="list-style-type: none"> • Text block for statement of cash flows • Cash flows from (used in) operating activities • Proceeds from disposal of Property, Plant and Equipment • Net cash flows from (used in) financing activities
[11000000] Full set of financial statements	<ul style="list-style-type: none"> • Text block for disclosure note of cash and bank balances • Text block for disclosure note of provisions • Text block for disclosure note of related party transactions
[30020000] Note - Corporate and general information	<ul style="list-style-type: none"> • Address of entity's registered office • Description of functional currency

Table 4: Examples of ELRs in ACRA Taxonomy 2013 and concepts within ELR

The position of a concept in the presentation hierarchy of the taxonomy gives an indication of its use and meaning. For instance, the concept *Profit (loss) from continuing operations* will appear in the Income Statement section of the taxonomy after *Profit (loss) before taxation* and *Income tax (expense) benefit*. Some elements may appear in several places in the presentation view because they may typically be reported in different positions in the financial statements. For example the concept *Revenue* is found in [22200000] Income statement classified by nature of expense, [32010000] Note – Revenue as well as [32070000] Note - Operating segments.

The ACRA Taxonomy 2013's presentation hierarchy does not attempt to represent all possible layouts of financial statements. This would not be practical, given the varied presentation format of financial statements of different companies in Singapore. As such, the presentation view of the taxonomy is likely to be different from how a company presents its AGM financial statements, unless the company uses ACRA Taxonomy 2013 to prepare its AGM financial statements. For example, the ACRA Taxonomy 2013 is structured to present the Statement of Financial Position before the Income Statement. However, some companies MAY choose to present the Income Statement before the Statement of Financial Position. To allow certain flexibility to the presentation of financial statements in XBRL format, ACRA Taxonomy 2013

allows preparers to do re-ordering of concepts within categories. For example, the order of concepts within [21200000] Statement of financial position presented using order of liquidity can be rearranged by the companies in a manner consistent with presentation adopted in their AGM financial statements when they submit financial statements in XBRL format to ACRA.

As ACRA Taxonomy 2013 is modelled to include all the disclosure requirements of SFRS, SFRS for Small Entities, Singapore Companies Act and SGX Listing Manual within the AGM financial statements, it may appear that concepts within the taxonomy may be more complex than a typical simple set of financial statements. This is necessary to cater to the various types of companies filing to ACRA although not all concepts may have been selected for use by a company. As such, the existence of a concept in the ACRA Taxonomy 2013 does not mean that it needs to appear in the financial statements of a company.

Financial statements information which applies to different periods is not represented by different concepts within the taxonomy. Instead, they are represented using the same concept with a different date context applied. For example, the same concept *Revenue* is used for submission of the amount of revenue for 2012 and 2013. Similarly, values at the beginning and end of periods for Provisions within the disclosure note are submitted using the same concept distinguished by different date context applied (ACRA Taxonomy 2013 contains some concepts with labels ending ‘...beginning of period’ and ‘...end of period’. This is purely to aid presentation and help users identify tags. These start / end labels reference the same underlying concept.)

[-] I Disclosure of provisions [text block]		
[-] A Disclosure of provisions	1	Terse Label
[+] H Disclosure of detailed information about provisions [table]	1	
[-] A Disclosure of detailed information about provisions	2	Terse Label
[-] A Reconciliation of changes in provisions	1	Terse Label
I Provisions at beginning of period	1	Period Start Label
I Additional provisions recognised in profit or loss	2	
I Provision arising from acquisitions through business combinations	3	
I Provisions utilised	4	Negated standard label
I Provisions reversed	5	Negated terse label
I Provision arising from adjustments arising from passage of time	6	
I Increase (decrease) in provision arising from change in discount rate	7	
I Increase (decrease) in provision arising from net exchange differences	8	
I Decrease in provision arising from loss of control of subsidiary	9	Negated standard label
I Decrease in provision arising from transfer to liabilities included in dispos...	10	Negated standard label
I Other increase (decrease) in provisions arising from reclassification	11	
I Other increase (decrease) in provisions	12	Terse Label
I Provisions at end of period	13	Period End Label

Illustration 4: Examples of use of start and end labels

4.4 Headers and other information items

The taxonomy includes headers to help group the presentation view into sensible categories or to provide explanation. These are defined as XBRL ‘abstract’ items and MUST NOT be used for data mapping or data entry in the midst of preparation. Abstracts usually end with a word in square brackets e.g. [abstract].

Element	Order
[-] Ext [31020000] Note - Trade and other receivables presented as current and non-current	
[-] A Trade and other receivables - Current [abstract]	
[-] H Disclosure of detailed information about trade and other receivables, current [table]	1
[-] A Disclosure of detailed information about trade and other receivables, current [line it...	2
[-] A Trade receivables [abstract]	1
[-] I Trade receivables	1
[-] I Allowance account for trade doubtful debts	2
[-] I Net trade receivables	3
[-] A Construction contracts [abstract]	2
[-] I Gross amount due from customers for construction contracts	1
[-] I Retention for contracts in progress	2
[-] I Amount due from customers for construction contracts	3
[-] I Unbilled receivables	3
[-] A Other receivables, current [abstract]	4
[-] A Current sundry debtors [abstract]	1
[-] I Current sundry debtors	1
[-] I Allowance account for non-trade doubtful debts, current	2
[-] I Net current sundry debtors	3
[-] I Current prepayments	2
[-] I Current advances to suppliers	3

Illustration 5: Section on trade and other receivables current provides a presentation view of a part of the ACRA Taxonomy 2013 and shows how elements are grouped under each abstract.

4.5 References

References are attached to most of the concepts within the ACRA Taxonomy 2013 to give preparers more information on the context and nature of a specific concept which they are submitting the information for. For example, the concept *Finance costs* in Singapore Financial Reporting Standards (“FRS”) carries the accounting reference FRS 1, paragraph 82b while the concept *Revenue* carries the accounting reference FRS 1 paragraph 82a. Some data elements are required by several standards and these references have also been included in the ACRA Taxonomy 2013.

Element Name	Reference	Part Value
AdministrativeExpense	Reference 1 (http://www.xbrl.org/2003/role/disclosureRef)	
OtherExpensesByFunction	Name	SFRS
OtherGainsLosses	Number	108
FinanceCosts	Paragraph	23
ShareOfProfitLossOfAssociatesAndJointVenturesAccountedForUsingEquityMethod	Subparagraph	d
ProfitLossBeforeTaxation	Reference 2 (http://www.xbrl.org/2003/role/disclosureRef)	
TaxExpenseBenefitContinuingOperations	Name	SFRS
ProfitLossFromContinuingOperations	Number	112
ProfitLossFromDiscontinuedOperations	Paragraph	B13
ProfitLoss	Subparagraph	f

Illustration 6: Example of Reference defined in ACRA Taxonomy 2013

4.6 Period type

All concepts are identified as having the characteristic of an ‘instant’ (i.e. a stock) or a ‘duration’ (a flow). This relates to the period at which or over which they are measured. Using this information, preparers will know the context to help them in their submission of information.

Element Name	Id
Revenue	sg-as_Revenue

Property Name	Property Value
name	Revenue
id	sg-as_Revenue
abstract	false
substitutionGroup	xbri:item
periodType	duration
type	xbri:monetaryItemType
balance	credit
nilable	true

Illustration 7: Example of period type

4.7 Balance type

Most monetary concepts will have either a 'credit' or 'debit' balance type based on the 'natural' accounting disclosure of the element. This can help preparers identify the sign to fill in for the XBRL data element.³ For example, *Revenue* is pre-defined to be a credit balance and *Cost of sales* is pre-defined to have a debit balance.

Element Name	Id
Revenue	sg-as_Revenue

Property Name	Property Value
name	Revenue
id	sg-as_Revenue
abstract	false
substitutionGroup	xbri:item
periodType	duration
type	xbri:monetaryItemType
balance	credit
nilable	true

Illustration 8: Example of balance type

4.8 Data types

Different concepts within the taxonomy may have various data types to allow them to contain various types of data such as monetary value, an ordinary number, a date, a section of text etc. The following are the different XBRL data types which are used for concepts within the ACRA Taxonomy 2013:

Table 5

	Data type	Type of data supported by element	Examples of concepts
A	Monetary	Monetary value	<ul style="list-style-type: none"> Current assets Inventories written down
B	String	Textual data	<ul style="list-style-type: none"> Name of company Address of entity's registered office

³ To facilitate submission of expense items in a more intuitive manner, the ACRA preparation tool has adopted the approach of storing values submitted for certain concepts (eg. Expense items within Income Statement and Selected Income (expense) templates) in the opposite sign. This will be applicable for concepts with a different balance type compared to their parent total concept. For example, Cost of sales with a value submitted as (-10) will be stored as 10 within the instance document. This approach may be different from other preparation tools which store values as submitted and require typical expense items to be submitted with a positive sign.

Data type	Type of data supported by element	Examples of concepts
C Text block	Large blocks of data. Generally used to capture entire section of financial statements or notes as individual blocks of information	<ul style="list-style-type: none"> • Disclosure of summary of significant accounting policies [text block] • Disclosure of cash and cash equivalents [text block]
D Date	Date which is in the format YYYY-MM-DD	<ul style="list-style-type: none"> • Current period start date • Date of directors' report
E Positive integer	Positive number	<ul style="list-style-type: none"> • Number of directors signing statement by directors
F Decimal	General numeric value	<ul style="list-style-type: none"> • Number of options granted during period • Number of debentures in which interests are held
G Shares	Number of shares as value	<ul style="list-style-type: none"> • Number of shares outstanding • Number of shares issued but not fully paid
H Per share	Per share value	<ul style="list-style-type: none"> • Basic earnings (loss) per share from continuing operations • Diluted earnings (loss) per share
I Percentage	Values provided as percentage	<ul style="list-style-type: none"> • Proportion of ownership interest in subsidiary

Table 5: Examples of XBRL Data Types used for concepts within the ACRA Taxonomy 2013

Other than the data types in Table 5 which allow preparers to indicate their own values, there are also data types in ACRA Taxonomy 2013 defined for certain elements which only allow preparers to submit from a fixed list of values (referred as enumerations). The purpose is to facilitate preparers in submitting correct data as required by ACRA. The list of such data types are listed in Table 6 below.

Table 6

#	Data type	Assigned to element	Enumerations
1	AccountingStandardsItemType	TypeOfAccountingStandardUsedToPrepareFinancialStatements	<ul style="list-style-type: none"> • SFRS • SFRS for Small entities • IFRS • Other accounting standards

#	Data type	Assigned to element	Enumerations
2	AmortisationMethodItemType	AmortisationMethodIntangibleAssets	<ul style="list-style-type: none"> • Straight-line-method • Diminishing balance method • Units-of-production method • Other amortisation method
3	CashFlowStatementItemType	TypeOfStatementOfCashFlows	<ul style="list-style-type: none"> • Direct • Indirect • Not prepared
4	CompanyItemType	TypeOfCompanyDuringCurrentPeriod	<ul style="list-style-type: none"> • Private company • Public company • Exempt private company
5	ComprehensiveIncomeItemType	TypeOfOtherComprehensiveIncome	<ul style="list-style-type: none"> • Presented before tax • Presented net of tax • No other comprehensive income
6	CurrencyCodeItemType	DescriptionOfPresentationCurrency	<ul style="list-style-type: none"> • ISO currency code
7	DepreciationMethodItemType	DepreciationMethodPropertyPlantAnd Equipment	<ul style="list-style-type: none"> • Straight-line-method • Diminishing balance method • Units-of-production depreciation method • Other depreciation method
8	DesignationOfPreparerItemType	DesignationOfPreparer	<ul style="list-style-type: none"> • Accountant or person providing accounting related services • Company secretary or person providing corporate secretarial related services • Director • Others
9	IncomeStatementItemType	TypeOfIncomeStatement	<ul style="list-style-type: none"> • By function of expense or cost of sales • By nature of expense
10	InventoryCostFormulaItemType	TypeOfInventoryCostFormulaUsed	<ul style="list-style-type: none"> • Specific identification • FIFO • Weighted average cost formula • Combination of specific identification / FIFO / weighted average method
11	LevelOfRoundingItemType	LevelOfRoundingUsedInFinancialStatements	<ul style="list-style-type: none"> • Actual • Thousands • Millions • Billions

#	Data type	Assigned to element	Enumerations
12	ListingItemType	TypeOfExchangeOnWhichCompaniesListed	<ul style="list-style-type: none"> Listed in securities exchange in Singapore Listed in securities exchange in Singapore and other country(s) Listed only in securities exchange in other country(s)
13	ModificationsToAuditorsReportItemType	TypeOfModificationToIndependentAuditorsReport	<ul style="list-style-type: none"> Qualified opinion Disclaimer of opinion Adverse opinion
14	NatureOfCompanyFilingFinancialHighlightsItemType	NatureOfFinancialStatementsCompanyLevelOrConsolidated	<ul style="list-style-type: none"> Solvent EPC Insolvent EPC Banks/Merchant Banks/Finance Companies Registered Insurers Company exempted by ACRA from filing a full set of financial statements in XBRL
15	NatureOfFinancialStatementsItemType	NatureOfFinancialStatementsCompanyLevelOrConsolidated	<ul style="list-style-type: none"> Company level Consolidated
16	PreparationOfXBRLFileItemType	HowWasXBRLInstanceDocumentPrepared	<ul style="list-style-type: none"> In-house Outsourced
17	ScopeOfFilingItemType	TypeOfXBRLInstanceDocumentPrepared	<ul style="list-style-type: none"> Full set of financial statements Financial statement highlights
18	ShareOptionPricingModelItemType	DescriptionOfShareOptionPricingModel	<ul style="list-style-type: none"> Black-Scholes model Binomial model Other pricing model
19	StatementOfFinancialPositionItemType	TypeOfStatementOfFinancialPosition	<ul style="list-style-type: none"> Current and non-current Order of liquidity
20	YesNoItemType	WhetherCompanyIsListedAsAtCurrentPeriodEndDate	<ul style="list-style-type: none"> Yes No
22	TaxonomyVersionItemType	TaxonomyVersion	<ul style="list-style-type: none"> SFRS_2013_v2.0 SFRS_SE_2013_v2.0 FSH_General_2013_v2.0 FSH_Banks&FinanceCompany_2013_v2.0 FSH_Insurance_2013_v2.0
23	UENItemType	UniqueEntityNumber	10 Characters, first 9 should be numbers and the last character would be an alphabet. For Example: 190012345F

Table 6: Examples of Data Types being defined for concepts with fixed enumerations within the ACRA Taxonomy 2013

Most of the data types within the taxonomy are either monetary or string. An understanding of these data types will help to ensure correct data entry when creating the instance document and to facilitate verification by the software.

Table 7 shows examples of the application of these data types:

Concept	Data type	Reported value
Revenue from sale of goods	Monetary	5,000
Address of entity's registered office	String	20 ABC Road Singapore 123456

Table 7: Examples of concepts reported in an instance document

5. Creating of XBRL instance document

Under the revised XBRL filing requirements, companies are required to submit a full set of financial statements in XBRL to ACRA. Companies which are exempted MUST submit Financial Statements Highlights in XBRL instead. The submission of Financial Statements Highlights is separately covered in Section 5.3.

Section 5.1 aims to provide guidance on the mapping principles that preparers have to be aware of in the process of converting their AGM financial statements to XBRL format for submission to ACRA.

5.1 Mapping principles

In order to create an XBRL instance document from a pre-existing copy of AGM financial statements, preparers will need to map one or more data item in the financial statements to a tag in the taxonomy.

Mapping is achieved by matching information within the financial statements (e.g. the amount of fixed assets) to a relevant concept within the Taxonomy. (E.g. Property, Plant and Equipment).

Preparers MUST only consider all concepts within the Minimum Requirement List for relevance to their AGM financial statements. Selecting the appropriate elements for the financial statements requires appropriate understanding of accounting concepts and knowledge of SFRS and SFRS for Small Entities. For this reason, people in the company who are most familiar with the financial statements SHOULD be involved in matching or mapping financial statements information to taxonomy concepts. To ensure the accuracy of the financial statements submitted in XBRL format to ACRA, this mapping SHOULD also be reviewed before submission.

This section will illustrate the mapping principles required for numeric concepts, the most common type of concepts found in the taxonomy and *Disclosure of complete set of financial statements [text block]*. Examples will be used to illustrate the principles.

5.1.1 How to submit for *Disclosure of complete set of financial statements [text block]*

Disclosure of complete set of financial statements [text block] is a concept within the Minimum Requirement List that allows preparers to submit their entire AGM financial statements to ACRA in XBRL format.

Preparers SHOULD submit a complete set of AGM financial statements, which generally include the following sections:

- a. Directors' report
- b. Statement by directors'
- c. Independent auditors' report (if financial statements are audited)
- d. Statement of financial position
- e. Statement of profit or loss and other comprehensive income
- f. Statement of income and retained earnings (if it is prepared by companies applying SFRS for Small Entities)

- g. Statement of changes in equity
- h. Statement of cash flows
- i. Notes, comprising a summary of significant accounting policies and other explanatory information

RULE 1:

A complete set of AGM financial statements MUST be submitted using *Disclosure of complete set of financial statements [text block]*.

5.1.2 Mapping for numeric concepts in Minimum Requirement List

Illustration 9 is an example of how information within the AGM financial statements can be mapped to the relevant concepts in the Minimum Requirement List and the rules that preparers MUST consider in their mapping. To assist preparers in their mapping, ACRA has published a list of synonyms for accounting terms that preparers MAY use in conjunction with the rules listed below. The complete list of synonyms can be found in Appendix C.

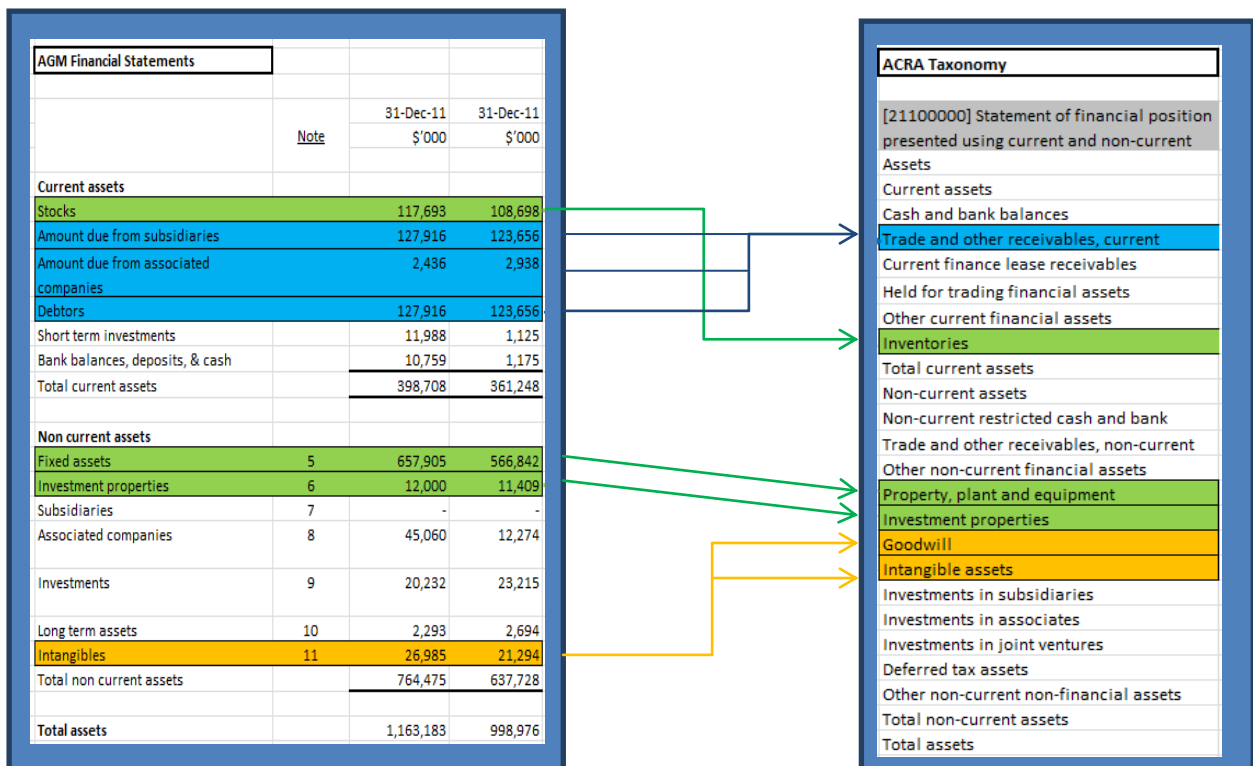


Illustration 9: Mapping your AGM Financial Statements to the ACRA Taxonomy

One to one mapping

As indicated by the above mapping indicated in **green**, line items from within the financial statements are mapped to the Minimum Requirement List concepts in a simple one-to-one mapping. This is because the line items are equivalent to the taxonomy concepts.

1.1.1 RULE 2:

A line item within the AGM financial statements MUST be mapped to the relevant concept within the taxonomy when they are equivalent in accounting terms.

Many to one mapping

However, there may be other instances when many line items within the AGM financial statements must be grouped together to be mapped to a Minimum Requirement List concept. This is illustrated by the mapping in **blue** in Illustration 9. Under such scenarios, the preparer will have to aggregate the values for the different line items to be submitted under the relevant Minimum Requirement List concepts.

A footnote MUST also be created by the preparers to explain the aggregation that was performed. The creation of footnote is handled through an XBRL footnote mechanism which allows preparers to freely attach footnotes to any reporting concepts.

Company Label		
Assets		
Current assets		
Cash and bank balances		10,000,000
Trade and other receivables, current	Trade and other receivables Prepayments	15,083,583
Finance lease receivables, current		00

[This value has footnote]:2012: Trade and other receivables, current [15,083,583] = Trade and other receivables [15,049,993] + Prepayments [33,590]

Illustration 10: Example of footnote where several line items from the AGM financial statements are mapped to 1 taxonomy concept Trade and other receivables, current

RULE 3:

Line items within the AGM financial statements that represent sub-components of a relevant concept within taxonomy MUST be aggregated together. A footnote MUST also be created to explain the aggregation that has been performed.

One to many mapping

If a certain line item within AGM financial statements is an aggregation of two or more concepts within the Minimum Requirement List, the preparer MUST submit the breakdown as required by the taxonomy concepts when the breakdown is available within the AGM financial statements. Breakdown of a line item can usually be found in the relating disclosure note in the financial statements. When there is a choice among different taxonomy concepts that have definitions consistent with a line item in the AGM financial statements, the preparer SHOULD use the concept with the narrowest definition. As illustrated by the mapping in **orange**, the preparers would normally have to refer to the disclosure note for Intangible Assets so that they can submit the breakdown of Intangible assets and Goodwill.

When it is impractical to separate the value of a certain line item or breakdown is not disclosed with the financial statements, the preparer will have to disclose the value with one of the taxonomy concepts that

made up to the line item based on the ***best-fit principle***. For example, if Equipment is presented within the property, plant and equipment disclosure note without the breakdown according into various components as required in Minimum Requirement List, the entire amount of Equipment will then have to be disclosed as one of the sub-component concepts such as “Office equipment”, “Computer equipment”, “Communication and network equipment” or “Other equipment”. As application of the best-fit principle requires accounting knowledge and judgment, this SHOULD be performed by someone with the necessary knowledge of the financial information of the company.

When there is a choice among different concepts in the Minimum Requirement List, use the concept with the most specific reference. For example, a concept with a reference to a specific paragraph with a specific disclosure requirement in SFRS is likely to be a better choice to be mapped to for information required by SFRS than a concept not referencing to such disclosure requirement. Determining whether references support the definition and are consistent with the financial statements information require appropriate accounting knowledge and judgment.

RULE 4:

When a line item within the AGM financial statements represents an aggregation of several concepts in the taxonomy, the breakdown MUST be disclosed as required. Where it is impractical or the breakdown is not disclosed within the AGM financial statements, the preparer MUST map the entire amount to one of the concepts that made up to the line item based on the best-fit principle.

Mapping to “Others”

For sections which require complete information or breakdown to be submitted as indicated in Table 1 of Section 3.3, and under circumstances where having considered all the items included in the list of concepts within the ACRA Taxonomy 2013, any line item in the AGM financial statements that does not have any linkage with concepts within the ACRA Taxonomy 2013 (e.g. after applying RULE 2 to RULE 4) MUST be classified under “others” category in the respective sections of the financial statements. The preparer MUST also create a footnote to provide the breakdown of what has been classified under others. Please note that all efforts must be taken to use the concepts within the ACRA Taxonomy 2013 and only under unique circumstances, such items may be classified as “others”.

RULE 5:

Line item that does not have any linkage with any concept within the taxonomy MUST be classified under “others” category in the respective sections of the financial statements. A footnote MUST also be created to explain the breakdown of what has been classified under others.

5.2 Preparing AGM financial statements using ACRA Taxonomy 2013

Besides preparing financial statements in XBRL format from a pre-existing set of AGM financial statements, preparers MAY choose to prepare their AGM financial statements directly using the Minimum Requirement List within the ACRA Taxonomy 2013 and a financial statements preparation tool. This is a decision to be considered by the management of the respective companies as it offers a different set of advantages. This option of preparation would mean that there MUST be no distinction in presentation and content between financial statements tabled during AGM and the set of financial statements in XBRL format submitted to ACRA.

Using any XBRL financial statements preparation tool, concepts within the ACRA Taxonomy 2013 are displayed in templates which allow preparers to disclose numeric disclosures required in the financial reporting standards. For example, when preparing primary financial statements such as Statement of Financial Position, the template for disclosure notes includes numeric tables, such as the reconciliation tables for Property, plant and equipment. To assist companies which choose to prepare in this manner, ACRA has published a set of templates based on ACRA Taxonomy 2013 (Please refer to Appendix A).

5.3 Financial Statements Highlights

Companies exempted from filing full set of financial statements in XBRL MUST file Financial Statements Highlights with a PDF copy of the AGM financial statements to ACRA, which can be prepared using ACRA Taxonomy 2013 and a XBRL preparation tool.

Currently, there are three entry points within the ACRA Taxonomy 2013 to cater for different types of companies filing Financial Statements Highlights so that preparers will only see the relevant taxonomy concepts applicable to them.

- General (companies exempted from filing full set of financial statements in XBRL)
- Banks and Finance companies
- Insurance companies

With the use of a XBRL preparation tool and responses provided for Scoping questions within [1000000] Filing information, preparers should be guided to the correct entry point. The eventual XBRL instance document created MUST be validated before submission to ACRA via the BizFin^x portal.

5.4 Other important information

5.4.1 Level of rounding

Preparers can select the scaling factor for their financial statements using the concept *Level of rounding used in financial statements*. The level of rounding used in financial statements in XBRL format should be the same as that used in the Annual General Meeting (AGM) financial statements. The level of rounding is often displayed as the column headers for the primary financial statements.

The following levels of rounding are available for selection:

- Actual
- Thousands
- Millions
- Billions

5.4.2 Earnings per share

Please note that concepts relating to earnings per share should be submitted in dollars per share and not cents per share. As such, preparers have to perform the necessary conversion of their earnings per share disclosed in cents per share, if any, into dollars per share. For example, earnings per share of 70 cents per share should be submitted as \$0.70 per share within financial statements in XBRL format.

5.4.3 Presentation currency

Preparers can select their presentation currency using the concept *Description of presentation currency*. The presentation currency selection in financial statements in XBRL format MUST be the same as that used in AGM financial statements. Please note that the presentation currency does not refer to the functional currency used by the company, though sometimes they can be the same. The presentation currency is often displayed as the column headers for the primary financial statements.

5.4.4 Presentation format of primary financial statements

Companies may select the incorrect presentation format for their primary statements in financial statements in XBRL format as compared to their AGM financial statements e.g. Selecting a “By nature” format for income statement when it is presented “by function” As a result of this error, information within the statement is disclosed using incorrect data elements and this leads to comparability issues for the information submitted.

Preparers MUST assess and submit the correct response for the type of presentation formats used within their primary financial statements. As a reference, they can refer to FRS 1 for guidance and samples on how the different presentation formats will look like.

5.4.5 Updating dynamic company information

Preparers may not update certain information about the company requested within financial statements in XBRL format which can change dynamically from year to year and assume that they are unchanged from the previous filing. Some examples of such information are:

- Signing auditor
- Year of appointment of signing auditor
- Signing director
- Whether the number of employees is more than 50
- Whether the company is listed as of current period year end.

Preparers using the prior period XBRL filings as a reference MUST ensure that the data is updated for current period XBRL filing.

5.4.6 Creation of footnotes

As mentioned in Section 5.1.2, preparer MUST create a footnote to explain any aggregation of line items together when mapping to taxonomy concepts as well as of the classification of any line items under “others” in the respective section of the financial statements. The format of content to be included within the footnote MUST be as follow:

Company Label		
Assets		
Current assets		
Cash and bank balances		10,000,000
Trade and other receivables, current	Trade and other receivables Prepayments	15,083,583
Finance lease receivables, current		00

[This value has footnote]:2012: Trade and other receivables, current [15,083,583] = Trade and other receivables [15,049,993] + Prepayments [33,590]

Illustration 11: Format of content to be included in the footnote

There are several software tools in the market which will allow the creation of footnote and the above format is recommended to be followed.

5.4.7 Scoping Questions

[10000000] Filing information contains a series of scoping questions which preparers MUST answer. This will provide the context of the XBRL instance document to be prepared and will help the preparation software to display the taxonomy according to the filing needs of the company, such as selecting the correct version of taxonomy and entry point (e.g. SFRS or SFRS for Small Entities), selecting the correct display of taxonomy based on consolidated or company level accounts.

5.4.8 Transition from FS Manager to BizFin^x

BizFin^x portal is a new one-stop portal for all matters that are related with filing financial statements in XBRL format. It allows companies to submit financial statements in accordance with the revised XBRL filing requirements. This portal will allow XBRL instance documents prepared using any XBRL preparation tool as long as they are created in accordance to the requirements determined by ACRA. This portal would effectively replace FS Manager as the point of submission of XBRL instance documents going forward.

For transition from FS Manager to BizFin^x, we would like to put forth the following suggestions for preparers' consideration:

(1) For Option A (Full XBRL) filings

Companies filing Option A may have prepared their AGM financial statements directly using FS Manager. Such companies will be able to request for their Option A financial statements in MS Word format (converted from the XBRL financial statements) from ACRA. Companies may then use this

copy to complete the necessary preparation in accordance with the revised filing requirements using one of the XBRL preparation tools (e.g. ACRA BizFin^x preparation tool).

Companies can request for a MS Word copy of their Option A financial statements with ACRA by emailing their application to: ACRA_xbrl_general@acra.gov.sg

- a) Subject heading of the email should be titled "Request for XBRL financial statements – Option A filed with ACRA in Word format"
- b) The application must include a scanned copy of letter which has to include the following details:
 - Company Name
 - Company Registration Number
 - Financial Year End of the relevant Option A financial statements filed
- c) A copy of the relevant Option A financial statements (in XBRL format)

This letter is to be signed off by a Director of the Company and prepared using the Company's letterhead. No fee is required and processing will take approximately 7 working days.

(2) For Option B (Partial XBRL) filings

As companies filing Option B are already maintaining their financial statements in a separate document, mapping can be performed using one of the XBRL preparation tools available in the market in accordance to the Minimum Requirement List. One of such tools is BizFin^x preparation tool which allows mapping to be performed using AGM financial statements prepared using MS Word or Excel.

6. Validation and submission of an instance document

The following diagram illustrates the XBRL submission process:

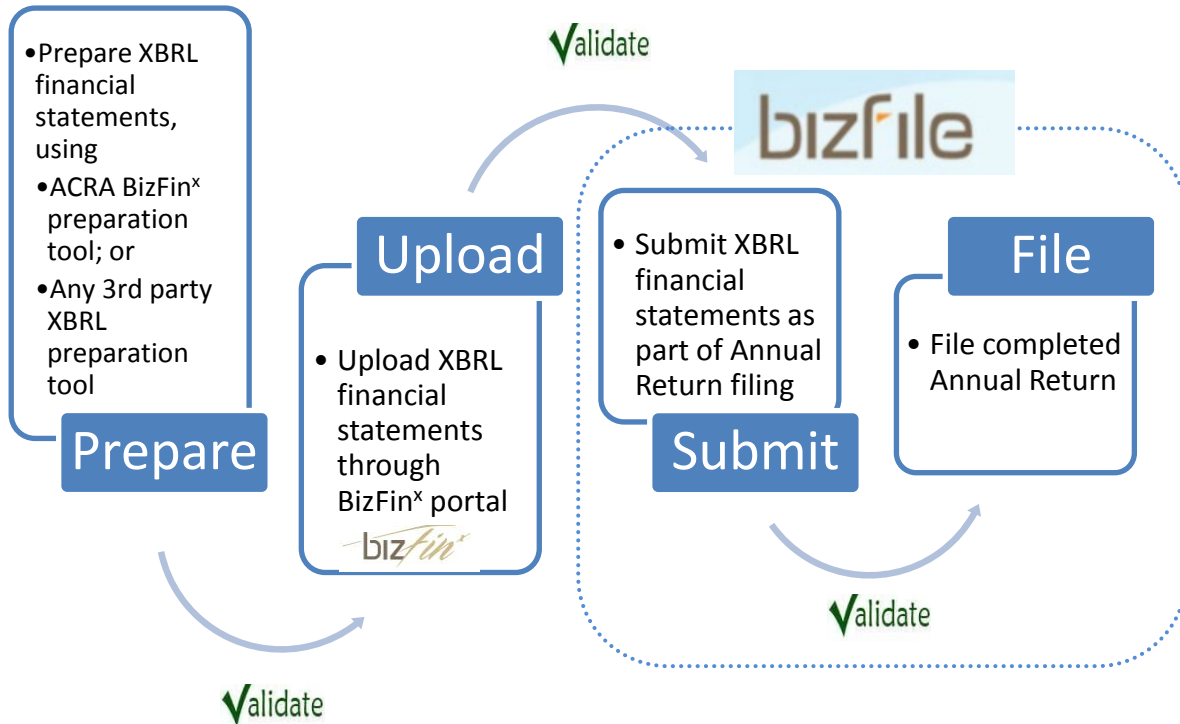


Illustration 12: XBRL submission process through BizFin^x portal and BizFile

The XBRL instance document will be validated before acceptance as part of the Annual Return filing. There are generally three stages of validation as illustrated above:

- (1) XBRL preparation tool (e.g. ACRA BizFin^x preparation tool)
- (2) BizFin^x portal
- (3) Annual Return in BizFile

Validation rules include:

- Compliance with XBRL specification (2.1), which XBRL preparation tools must generate XBRL instance document compliant with
- Business rules

The detailed list of the business rules and their respective error messages can be found in Appendix B of this guide. Please note that the business rules maintained by ACRA can only provide a limited extent of accuracy. For example, the rules are unable to determine whether the level of rounding used within the financial statements is correct or not. As such, as a preparer, you **MUST** perform proper review of your financial statements in XBRL format to ensure that accurate and complete information is provided in accordance with the Minimum Requirement List.

The following table 8 contains the main categories of business rules:

Category	Description	Example
Arithmetical	Rules to check for arithmetical operations such as multiplication or division	Calculation of Tax expense at applicable tax rate using division of profit before tax and applicable tax rate
Positive Negative	Rules to ensure that certain concepts are reported with values of positive / negative signs	Inventories should not contain a negative value
Roll forward	Rules to reconcile the beginning and ending balances from different period	Closing balance of Cash and cash equivalents in Statement of cash flows should be the sum of opening balance and movements during the period
Correlated	Rules for concepts whose reported values depend on the values for other concepts	If the company is listed, it is a public company
Derived mandatory	Rules for concepts whose reporting depend on the values for other concepts, and are only required under certain prescribed circumstances	Disclosure of inventory cost formula should be provided when company has inventory
Cross-statement	Rules to check similar concepts which are present within different section of the financial statements	The values reported for Share Capital in Statement of financial position and Statement of changes in equity SHOULD have the same value
Mandatory elements	Rules to ensure that concepts that are required to be reported are present in instance document	Total Assets, Total Liabilities and Total Equity MUST BE reported
Dates	Rules to check the consistencies and reasonableness of dates provided in an instance document	Current period start date MUST BE earlier than or same as the current period end date

Table 8: Categories of validation rules and examples

Validation against the set of business rules within BizFin^x will result in two categories of error - genuine errors or possible errors:

- Genuine errors – These are errors highlighted that you MUST rectify before filing. In cases where the set of financial statements you have prepared is an exception and contains no error, you can apply for exemption from specific XBRL filing requirements under BizFin^x portal.
- Possible errors – These are warnings highlighted where the XBRL data may contain error. If your XBRL data contains error, please rectify the error. If the XBRL data is correct (i.e. no error), you may ignore these warnings without any changes required. After uploading the XBRL instance document onto BizFin^x portal, please click on the provided checkbox(s) on BizFin^x portal to confirm that the XBRL data is correct.

Accompanying appendices

Appendix A: Templates for ACRA Taxonomy 2013

Appendix B: List of business rules and mandatory items

Appendix C: List of synonyms

References

XBRL 2.1

XBRL International Inc.. "Extensible Business Reporting Language (XBRL) 2.1 Includes Corrected Errata Up To 2008-07-02" Phillip Engel, Walter Hamscher, Geoff Shuetrim, David von Kannon, and Hugh Wallis. (See <http://www.xbrl.org/Specification/XBRL-RECOMMENDATION-2003-12-31+Corrected-Errata-2008-07-02.htm>)

Inline XBRL Transformations

XBRL International Inc.. "Inline XBRL Transformations 1.0" Philip Allen, and Ian Stokes-Rees. (See <http://www.xbrl.org/Specification/inlineXBRL-specifiedTransformations/PR-2010-01-28/inlineXBRL-specifiedTransformations-PR-2010-01-28.html>)

EDGAR Filer Manual (EFM)

U.S. Securities and Exchange Commission: "EDGAR Filer Manual (Volumes I - III)" (See <http://www.sec.gov/info/edgar/edmanuals.htm>)

EDINET Corporate Extension Taxonomy Creation Guidelines

Japan FSA: "EDINET Corporate Extension Taxonomy Creation Guidelines"

IFRS Taxonomy Guide

IFRS Foundation: "The IFRS Taxonomy 2011 Guide" (See <http://www.ifrs.org/XBRL/Resources/IFRS+Taxonomy+Guide.htm>)

HMRC Inline XBRL Style Guide

UK HMRC: "HMRC CT Inline XBRL Style Guide v1.4" (See http://www.hmrc.gov.uk/ebu/ct_techpack/xbrl-style-guide.pdf)

UK Preparer's and Developer's Guide

XBRL UK: "XBRL UK Preparers and Developers Guide March 31, 2010" (See <http://www.xbrl.org/uk/TechGuidance/XBRL%20UK%20Preparers%20and%20Developers%20Guide-2010-03-31.doc>)