

**Central Balance Sheet Office
National Bank of Belgium**

Technical guide for the online filing of annual accounts

**Version 2022 – 1.0
15/01/2021**

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Edition: january 2021
Revision: 2022 – 1.0
Taxonomy version: 22.8.1
Document reference:

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INTRODUCTION

ABOUT THIS DOCUMENT

This document is intended for people or companies who develop software for building up annual accounts in order to file them as a structured file to the Central Balance Sheet Office of the National Bank of Belgium (NBB).

Since 01/04/2007, Central Balance Sheet Office¹ of the National Bank of Belgium has chosen the XRBL format for the Internet deposit of the standard statutory annual accounts of non-financial companies. Since 17/03/2008, associations and foundations can also file their annual accounts as structured file. More information can be found more information about that on our site: <https://www.nbb.be/en/central-balance-sheet-office>.

This manual describes the following elements:

- Basic definitions to clarify the context of XBRL usage
- An analysis of a deposit file (annual account, contact data, software vendor)
- An analysis of the taxonomy and its structure

Version 2022 – 1.0 of this document describes the conditions that the annual accounts must meet as from January 1, 2022, whether it is a company or an association or foundation, in order to be filed via the Internet and be accepted by the NBB.

HOW TO OBTAIN THE TAXONOMY RESOURCES?

Set of documents and taxonomy files can be found on the NBB website at: **<to_be_defined>**

CONTACTING THE CENTRAL BALANCE SHEET OFFICE

All questions relative to this document or to the taxonomy can be addressed to the Central Balance Sheet Office by email to info.ba@nbb.be.

Information material over the taxonomy can be found on the NBB website at: **<to_be_defined>**

ABOUT THIRD-PARTY SOFTWARE VALIDATION

If you've developed a software based on the present document and the taxonomy, the Central Balance Sheet Office can verify the admissibility of your test files. However, acceptance of the test files by the Centrale Balance Sheet Office is not considered as an accreditation of the software used to generate the file. The Centrale Balance Sheet Office does not deliver XBRL software certification.

If, subsequently, it appears that users of your software have filed annual accounts which cannot be accepted by the NBB, the Central Balance Sheet Office may contact you to obtain additional technical information, provided that the refused file contains a reference to your software in the "SoftwareVendor" XBRL file. We therefore advise to complete and file this document as it:

- Allows to us to evaluate your market shares and share this information with you only
- Allows us to rapidly detect problems linked to a software and communicate them to you

Software vendor is an internal information that is neither reproduced on the image files (PDF) produced by the Central Balance Sheet nor distributed in XBRL files via its different channels.

A description of the procedure to declare the software provider information can be found in [Deposit of accounts](#).

¹ Hereafter CBSO

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1. ABOUT THE XBRL STANDARD

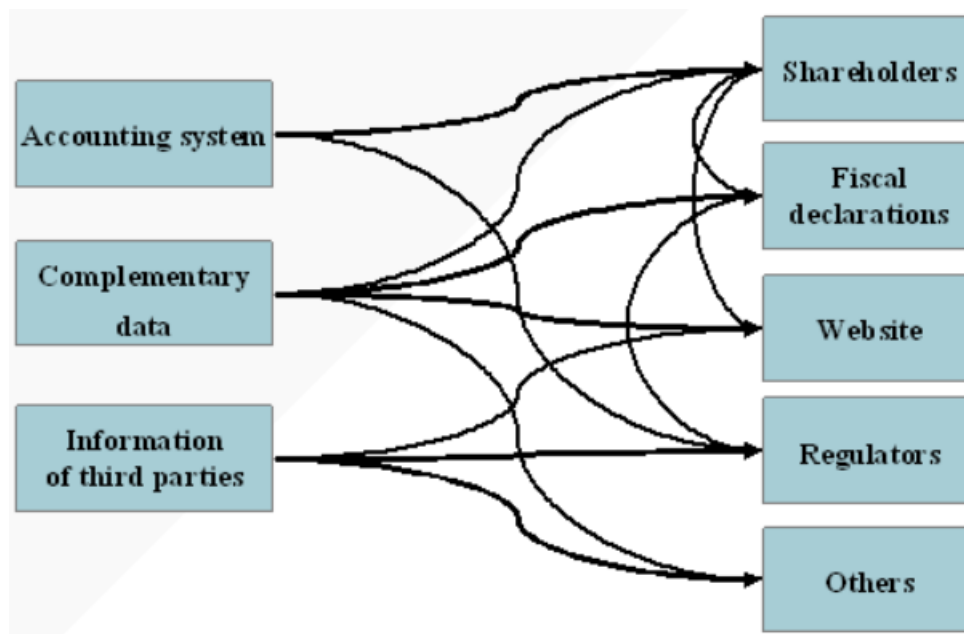
1.1 WHAT IS XBRL?

XBRL is a computer language which has been developed for the exchange of financial reports through the Internet.

Over the years, numerous information exchange mechanisms have been developed, for individual and specific needs, multiplying the formats, successive error generating encoding and the provision of redundant information.

Anxious to benefit from the latest information, economic players are increasing its frequency and demand greater transparency within the framework of corporate governance. All of these separate demands make the process slow, rigid and expensive.

In brief, this is what the information exchange looks like:



Consequently, a solution was required which would satisfy companies wishing to streamline both their internal and external financial reporting, and authorities wishing to maintain the quality of information they receive while trying to reduce the overall administrative burden. XBRL provides an attractive solution.

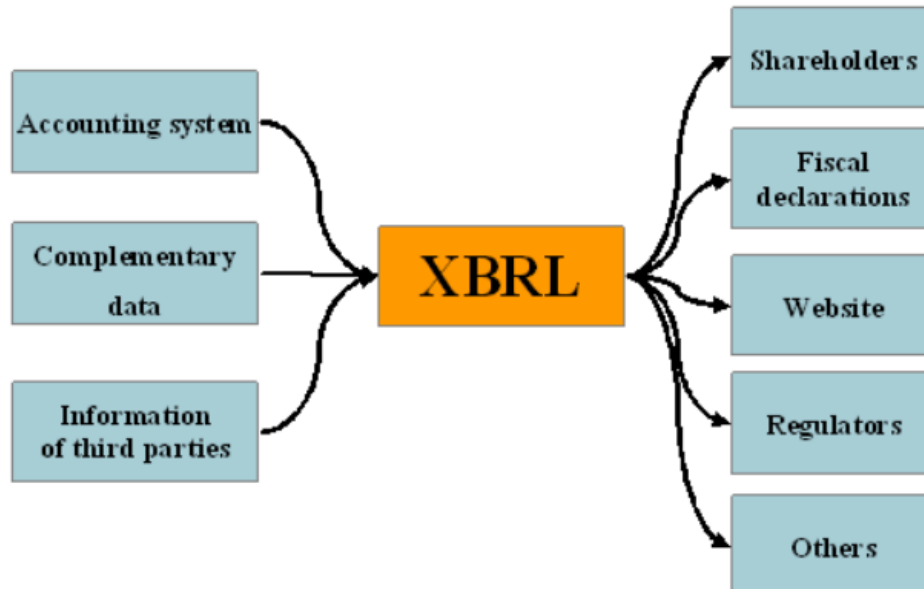
XBRL is an open standard based on XML (Extensible Markup Language) for the collection and electronic exchange of financial data via the Internet. It was originally developed by the American Institute of Certified Public Accountants in order to satisfy the specific requirements of both internal and external financial reporting.

The principle of XBRL language consists of identifying each item of information (for example: “own funds”) in a repository called a taxonomy. The information, listed in a structured manner, may then be recognized, processed and presented in different ways, according to the desired use (example: annual accounts or income tax return).

The flexibility of XBRL also enables several precise reference systems in separate taxonomies to be used (Belgian accounting reference system, IAS/IFRS standards).

There are several advantages to using XBRL:

- the absence of extra processing operations, such as re-encoding, means that the quality of the collected data is improved,
- the electronic exchange of data but also their processing and analysis are made easier, substantial savings can be made because the data may be selected, re-used and re-formatted depending on the reporting required.



This optimization and the cost savings may only be achieved in full if all of the players take part in the integration process aimed at harmonization and the standard exchange of data.

Companies (as data preparers), regulators (who collect the data) and analysts (as users of the data) must participate in the process.

The organization currently has more than 650 members worldwide; these include companies at all levels of the financial "supply chain", regulators, software companies, institutions, analysts and firms of accountants.

For further information, please consult the XBRL International website (<http://www.xbrl.org/>).

1.2 WHAT IS A TAXONOMY?

A taxonomy is an XBRL repository which groups one or more schemas (in terms of XML schema or the XSD file) and a set of XML files which contain additional relationships between elements. This structure is fixed and described in the XBRL International specifications.

The *schemas* describe elements (such as concepts used in the reporting templates) and the authorized attributes making the instance document valid:

- The data type (monetary, date, string, ...),
- The fact that it can itself contain an element, ...

The *Linkbase* files represent the link between the different elements:

- The *Presentation* linkbase manages the hierarchy and the order of the different elements.
- The *Formula* linkbase manages the different controls to be executed on reported data points (logic and arithmetic controls, mandatory fields, ...).
- The *Definition* linkbase defines the allowed dimensional relationships between elements.
- The *Table* linkbase defines the structure of the different templates.

The *Labels* files link elements to their human-readable expression in each available language.

1.3 WHAT IS AN INSTANCE DOCUMENT?

The instance document is an XML document that contains the values reported by a company for the datapoints defined in the taxonomy to which it refers.

1.4 WHO MANAGES THE XBRL STANDARD?

This "royalty free" standard is managed by an international organization, XBRL International, based in the United States and created as a "not-for-profit corporation" in 1999 under the aegis of the organization of American accountants (AICPA). XBRL International has over 650 members around the world, grouped into national "jurisdictions", including the Belgian jurisdiction, XBRL Belgium. The readers wishing to learn more about XBRL International can consult <http://www.xbrl.org>.

The organization manages the intellectual property of the standard and ensures the developments as well as the rules of use. It also ensures the dissemination of information and work carried out in the international community, in particular the free publication of taxonomies created in different countries.

Activities are organized in different international working groups dedicated in a specific way according to the needs of the participants.

2. FILING OF ANNUAL ACCOUNTS

Remark: in this document “annual account” term is used in a broad sense and does not point to a specific section of the report unless explicitly stated. “Annual account” term may then also cover other sections of a report, such as social balance or any other document part of the report.

2.1 FILING RULES FOR COMPANIES AND ASSOCIATIONS

The filing of annual accounts is subject to a set of rules relative to the status and the situation of the companies being filed. These rules are out of scope of this document, they can be consulted on the [CBSO website](#).

2.2 TECHNICAL CONSTRAINTS OF THE FILED DOCUMENTS

Any document filed to the CBSO must follow a set of technical conventions.

Structure of the file:

- Files containing annual accounts data, software vendor or contact data information are called instance documents. Those documents must have the “xbrl” extension. An “Annual accounts data” file can only contain one annual account. “Software vendor information” file can contain one or more software vendors. A “Contact data information” file can contain one or more contacts.

File naming:

- Only non-accentuated alphabetic characters, numeric characters, spaces, and separators ".", "-", and "_" are allowed in the path and file name.

File size:

- The size of an instance document specifying the annual accounts data cannot be greater than 50 Mb.
- The size of ZIP file containing instance documents specifying annual accounts data, software vendor information and contact data information cannot be greater than 50 Mb.
- The calculated size includes the PDF embedded within the instance documents.

Technical constraints on PDF:

- See [Encapsulated PDF files: acceptance criteria](#).

2.3 REPORT ELABORATION

2.3.1 MODELS USAGE LIMITATION

When preparing a report based on the CBSO taxonomy, the preparer will take into account the following limitations:

- Financial years prior to January 1, 1999: the annual accounts must be expressed in BEF. This is not supported by the taxonomy, and those accounts must therefore be filed as PDF document.
- Associations or foundations prior to 2005: the annual accounts of cannot be filed in XBRL format
- Micro models for companies: they cannot be used to prepare and file reports for fiscal years beginning before January 1, 2016

- Micro models for associations and foundations: they cannot be used to prepare and file for the financial years closed before May 1, 2019
- Models without capital: they cannot be used for closed fiscal years before May 1, 2019.

2.3.2 FILING OF ADDITIONAL INFORMATION

The CBSO taxonomy allows the filing of two extra information parts besides the annual accounts:

- Software vendor information: data about the software used to prepare the report
- Contact data information: data about contact persons for the content of the report

The additional information is filled as separate instance documents together with the annual accounts instance document. The additional information is optional but strongly recommended. The additional information is never published outside the CBSO.

The report can be then prepared in two ways:

- The reporter wants to file only annual accounts data (without software vendor and contact information): then only one instance document (XBRL file) is prepared and filled to the CBSO application.
- The reporter wants to file annual accounts data and/or software vendor and/or contact data information: then a ZIP file containing 2 or 3 instance documents (one for annual accounts data, one for software vendor information and/or one for contact data information) is prepared and filed to the CBSO application. Software vendor and contact data information are optional data, the instance document for annual account data is the only mandatory document in a ZIP file. A zip file may contain only the annual accounts instance.

2.3.3 SEPARATE FILING OF DOCUMENTS

Following art. 3:66 of the Royal Decree, the annual accounts of a company can be filled in two distinct instance documents and filled separately.

- Full deposit: the “annual account” part and the “other documents” part in the same instance document
- Split deposit: the “annual account” part in an instance document as a first filing and the “other documents” part in another instance document as a subsequent filing

A “split deposit” cannot be filled in one operation using the zip. Split filing of the annual accounts always implies two filling operations.

2.4 TAXONOMY SUPPORT AND VERSIONING

2.4.1 ACTIVE TAXONOMIES

From January 1, 2022, the CBSO application for preparing and filing reports supports several versions of the CBSO taxonomy in parallel, in supplement to older CBSO versions which supported one and only one version. This approach allows better alignment with the legal context and offer more technical flexibility.

One or more taxonomies are active in the CBSO application. The taxonomy that will be used to validate the filed report depends on the reference date of the report: the annual account closing date.

Examples:

- Active taxonomies:
 - Taxonomy A for models 2019 valid for reference dates between 1/1/2017 and 31/12/2020

- Taxonomy B for models 2021 valid for reference dates between 1/1/2021 and 31/12/2025
- Filed reports:
 - Report 1 with reference date 31/12/2019 will be validated by taxonomy A
 - Report 2 with reference date 31/12/2021 will be validated by taxonomy B

2.4.2 TAXONOMY VERSIONS

Version number of a taxonomy is formatted as YY.XX.ZZ where YY.XX is the greater version number found in the [Version folder](#) and ZZ is an incremental starting from 0 for the first iteration and increased by one when a minor taxonomy fix is done. E.g.: nbb-cbso-22.7.0, nbb-cbso-22.7.1, nbb-cbso-22.8.0, ...

2.5 INSTANCE VALIDATION

Each instance document must meet the following requirements:

- be a valid XML file;
- be a valid XBRL file respecting the applicable CBSO taxonomy;
- the data included in the “annual accounts data” instance document must satisfy the arithmetic and logical controls published in the Belgian Bulletin (see appendix [Appendix 2.1: List of legal arithmetic and logic controls](#) for companies and [Appendix 3.1: List of legal arithmetic and logic controls](#) associations and foundations) as well as the additional constraints set in this document.

The NBB also requires that each software built on the CBSO taxonomy offers the user the following possibilities:

- carry out additional checks relating to the annual accounts in the strict sense (that is to say the annual accounts without the social balance sheet), these additional checks are listed in appendix [Appendix 2.2: List of complementary arithmetic and logic controls](#) for companies and [Appendix 3.2: List of complementary arithmetic and logic controls](#) for associations and foundations;
- perform arithmetic and logical checks relating to the social balance sheet, the list of which is given in appendix [Appendix 2.3: List of control equations for the Social Balance Sheet](#) for companies and [Appendix 3.3: List of control equations for the Social Balance Sheet](#) for associations and foundations.

The companies, associations and foundations whose annual accounts do not meet the controls listed in appendix [Appendix 2.3: List of control equations for the Social Balance Sheet](#) or [Appendix 3.3: List of control equations for the Social Balance Sheet](#) will, after acceptance and dissemination of the annual accounts, be contacted to make the necessary corrections so that the statistics compiled by the Central Balance Sheet Office at the request of the authorities, are correct.

2.6 CURRENCY UNIT FOR DEPOSIT AND PUBLICATION

The default unit for deposit and publication is the EURO unit, in principle without decimal places for both the complete schema, the abbreviated schema and the micro schema. It is possible to file a schema in another unit but only for enterprises having a derogation (see [Federal Public Service](#)).

However, for the ease of retrieving data from the accounts, the annual accounts drawn up and filed in XBRL format may present amounts with two decimal places. After acceptance by the CBSO and validation against arithmetic and logical checks (to a precision of 10^{-2} €), the data will be rounded off to the unit for publication in PDF format on the media provided for by art. 3:75 of the Royal Decree of 29-04-2019 implementing the Companies and Associations Code.

3. CREATION OF INSTANCE DOCUMENT

A certain number of parameters must be defined when creating an instance document prior to entering data relating to the annual account, software vendor or contact person.

The CBSO has created empty instance documents (depending on the data type – annual account, software vendor or contact person - , the type of entity - company or association - and depending on the type of schema - full, abbreviated or micro) which can serve as examples. They are presented in [Appendix 4: instance document template](#).

3.1 BASIC STRUCTURE

3.1.1 ENCODING FORMAT

The instance document must respect the UTF-8 encoding format.

3.1.2 THE NAMESPACES

The instance document must explicitly mention the sources it uses. These are represented by their namespace which uniquely identifies them by means of a prefix.

The list of namespaces used is given in the table below.

Namespaces	Prefixes	Comments
http://www.xbrl.org/2003/instance	[default] or xbrli	XBRL syntax of instance documents
http://www.xbrl.org/2003/linkbase	link	XBRL syntax of linkbases
http://xbrl.org/2006/xbrldi	xbrldi	XML syntax of xbrldi
http://www.xbrl.org/2003/iso4217	iso4217	List of currency codes
http://www.w3.org/1999/xlink	xlink	XML syntax of xlink
http://www.nbb.be/be/fr/cbso/dict/dom/...	...	XBRL syntax of domains
http://www.nbb.be/be/fr/cbso/.../enum/...	...	XBRL syntax of enumerations
http://www.nbb.be/be/fr/cbso/dict/dim	dim	XBRL syntax of dimensions
http://www.nbb.be/be/fr/cbso/dict/met	met	XBRL syntax of metrics

For domains and enumerations, prefixes are related to the specified domain or enumeration. E.g:

- “http://www.nbb.be/be/fr/cbso/dict/dom/bas” uses prefix “bas” to specify syntax of Basic Category domain
- “http://www.nbb.be/be/fr/cbso/22.7/enum/cty-enum” uses prefix “cty-enum” to specify syntax of Country enumeration

Prefixes can be found in [Appendix 1: List of domains/enumerations descriptions and definitions](#).

3.1.3 THE SCHEMAREF

The “schemaRef” element of an instance document points to the schema of the corresponding entry point. For each annual account schema (full, abbreviated, or micro), the software vendor data or the contact person data, the instance contains a schemaRef element that points to the entry point of the schema.

For annual account data, due to the introduction of split deposit, CBSO has decided to use the same prefix for “schemaRef” elements pointing to a same type of schema but with different annual account parts. “schemaRef” element is defined like this:

```
http://www.nbb.be/be/fr/cbso/fws/22.8/mod/<schema_type_identifier>/<schema_type_identifier>-<annual_account_part_identifier>.xsd
```

The list of “schemaRef” elements used is given in the table below.

schemaRef	Model
http://www.nbb.be/be/fr/cbso/fws/22.8/mod/m02/m02-f.xsd	Full schema company with capital (annual accounts and other documents)

http://www.nbb.be/be/fr/cbso/fws/22.8/mod/m02/m02-a.xsd	Full schema company with capital (annual accounts)
http://www.nbb.be/be/fr/cbso/fws/22.8/mod/m02/m02-o.xsd	Full schema company with capital (other documents)
http://www.nbb.be/be/fr/cbso/fws/22.8/mod/m82/m82-f.xsd	Full schema company without capital (annual accounts and other documents)
http://www.nbb.be/be/fr/cbso/fws/22.8/mod/m82/m82-a.xsd	Full schema company without capital (annual accounts)
http://www.nbb.be/be/fr/cbso/fws/22.8/mod/m82/m82-o.xsd	Full schema company without capital (other documents)
http://www.nbb.be/be/fr/cbso/fws/22.8/mod/m01/m01-f.xsd	Abbreviated schema company with capital (annual accounts and other documents)
http://www.nbb.be/be/fr/cbso/fws/22.8/mod/m01/m01-a.xsd	Abbreviated schema company with capital (annual accounts)
http://www.nbb.be/be/fr/cbso/fws/22.8/mod/m01/m01-o.xsd	Abbreviated schema company with capital (other documents)
http://www.nbb.be/be/fr/cbso/fws/22.8/mod/m81/m81-f.xsd	Abbreviated schema company without capital (annual accounts and other documents)
http://www.nbb.be/be/fr/cbso/fws/22.8/mod/m81/m81-a.xsd	Abbreviated schema company without capital (annual accounts)
http://www.nbb.be/be/fr/cbso/fws/22.8/mod/m81/m81-o.xsd	Abbreviated schema company without capital (other documents)
http://www.nbb.be/be/fr/cbso/fws/22.8/mod/m05/m05-f.xsd	Full schema non-profit institution
http://www.nbb.be/be/fr/cbso/fws/22.8/mod/m100/m100-r.xsd	Entity contact information
http://www.nbb.be/be/fr/cbso/fws/22.8/mod/m101/m101-r.xsd	Software vendor information

3.1.4 THE CONTEXT

This element contains a set of information referencing the entity for which the document was created, the period covered and a group of domain members as required to identify datapoints in combination with fact values.

3.1.4.1 Context for elements of a closed table

A closed table is a table in schema for which we know the number of lines and columns (e.g.: Balance Sheet part).

An example of context used to identify the element named “Exercise start date”:

```
<context id="c-02">
  <entity>
    <identifier scheme="http://www.fgov.be">BE0479031530</identifier>
  </entity>
  <period>
    <instant>2020-09-21</instant>
  </period>
  <scenario>
    <xbrldi:explicitMember dimension="dim:evt">evt:m1</xbrldi:explicitMember>
    <xbrldi:explicitMember dimension="dim:part">part:m2</xbrldi:explicitMember>
    <xbrldi:explicitMember dimension="dim:bas">bas:m27</xbrldi:explicitMember>
  </scenario>
</context>
```

The context contains an identifier attribute (id) which uniquely characterizes it. Each fact value in the instance document refers to a context by means of this identifier. Note that the context id may not start with a numeric value.

The “scheme” is a mandatory attribute of the entity and contains a reference to the authority which manages its identifier. In our standard instance document, CBSO has chosen the URL address of the Crossroads Bank for Enterprises (<https://economie.fgov.be>).

The “period” element defines an instant or a time interval used in the instance document. Sub-elements are defined to distinguish the different possibilities of representing intervals. In CBSO taxonomy, only one sub-element has been used (“Instant”) and it corresponds to the exercise closing date.

The identifier of a context cannot refer to the notion of time (DateTime).

The “entity” is the company or association for which the annual accounts are reported, to which the contact person is related to and for which a software vendor is used to create the annual accounts; it is identified by means of its company number in the form BE0123456789 for companies and Belgian associations.

The term "associations" also includes "associations and foundations".

The “scenario” element defines the different domain members used to uniquely identify a specific element (e.g.: value for exercise starting date).

The “segment” element is not used in the context of annual accounts, software vendor or contact person and is not accepted in instance documents.

3.1.4.2 Context for elements of an open table in Y

An open table in Y is a table in schema for which we know the number of columns but the number of lines is undefined (e.g.: Balance Sheet part).

Example of a context used to identify the element named “Allocation of account 490/1”:

```
<context id="c38">
  <entity>
    <identifier scheme="http://www.fgov.be">0716892950</identifier>
  </entity>
  <period>
    <instant>2019-12-31</instant>
  </period>
  <scenario>
    <xbrldi:explicitMember dimension="dim:bas">bas:m24</xbrldi:explicitMember>
    <xbrldi:explicitMember dimension="dim:dcl">dcl:m8</xbrldi:explicitMember>
    <xbrldi:typedMember dimension="dim:open">
      <open:id>1</open:id>
    </xbrldi:typedMember>
    <xbrldi:explicitMember dimension="dim:part">part:m6</xbrldi:explicitMember>
    <xbrldi:explicitMember dimension="dim:prd">prd:m1</xbrldi:explicitMember>
  </scenario>
</context>
```

All the elements are the same as described in [Context for elements of a closed table](#) except in the “scenario” part where a typed member must be defined. This typed member indicates the line number.

3.1.4.3 Context for elements of an open table in Z

An open table in Z is a closed table who is repeated a certain number of times (e.g.: characteristics of the administrators: enterprise number, address, ... have the same layout for each administrator).

An example of context used to identify the element named “Administrator enterprise number ”:

```

<context id="c20">
  <entity>
    <identifier scheme="http://www.fgov.be">0716892950</identifier>
  </entity>
  <period>
    <instant>2019-12-31</instant>
  </period>
  <scenario>
    <xbrldi:typedMember dimension="dim:anlp">
      <open:str>DGL Maintenance</open:str>
    </xbrldi:typedMember>
    <xbrldi:explicitMember dimension="dim:bas">bas:m26</xbrldi:explicitMember>
    <xbrldi:explicitMember dimension="dim:part">part:m2</xbrldi:explicitMember>
    <xbrldi:explicitMember dimension="dim:psn">psn:m10</xbrldi:explicitMember>
    <xbrldi:explicitMember dimension="dim:qlt">qlt:m1</xbrldi:explicitMember>
  </scenario>
</context>

```

All the elements are the same as described in [Context for elements of a closed table](#) except in the “scenario” part where a typed member must be defined. This typed member indicates the dimension and the values linked to this dimension. All the dimensions can be found in the Dimension taxonomy.

In the example, the value refers to the Administrator Name Legal Person i.e. DGL Maintenance.

3.1.4.4 Context for elements of an open table in Z and Y

An open table in Z and Y is an open table in Y which is repeated a certain number of times (e.g.: mandates of administrators – we can have one or more mandates for each administrator, the structure of the table is the same for each administrator).

Example of context used to identify the element named “Administrator enterprise number ”:

```

<context id="c27">
  <entity>
    <identifier scheme="http://www.fgov.be">0716892950</identifier>
  </entity>
  <period>
    <instant>2019-12-31</instant>
  </period>
  <scenario>
    <xbrldi:typedMember dimension="dim:anlp">
      <open:str>DGL Maintenance</open:str>
    </xbrldi:typedMember>
    <xbrldi:explicitMember dimension="dim:bas">bas:m115</xbrldi:explicitMember>
    <xbrldi:explicitMember dimension="dim:mmt">mmt:m1</xbrldi:explicitMember>
    <xbrldi:typedMember dimension="dim:open">
      <open:id>1</open:id>
    </xbrldi:typedMember>
    <xbrldi:explicitMember dimension="dim:part">part:m2</xbrldi:explicitMember>
    <xbrldi:explicitMember dimension="dim:psn">psn:m10</xbrldi:explicitMember>
  </scenario>
</context>

```

All the elements are the same as described in [Context for elements of a closed table](#) except in the “scenario” part where two typed members must be defined. One typed member indicates the line number. The other typed member indicates the dimension and the values linked to this dimension. All the dimensions can be found in the Dimension taxonomy.

3.1.5 UNITS

Units specify the unit of measure for a numeric concept.

Example of units:

```
<unit id="shares">
  <measure>shares</measure>
</unit>
<unit id="EUR">
  <measure>iso4217:EUR</measure>
</unit>
<unit id="pure">
  <measure>pure</measure>
</unit>
```

It is necessary to define the types of units used in the instance document and them only. The following are authorized within the framework of the taxonomy of annual accounts:

- pure for numbers (of people, hours, percentages, ...);
- shares for the number of shares;
- A type of unit for each currency used in the annual account according to the ISO list.

All monetary items are expressed in EUR but other currencies are allowed in the participations. At a minimum, the EUR type must be defined and as many types must be defined as there are currencies encountered and no more.

There can only be one measure element per unit defined.

3.2 THE ELEMENTS

3.2.1 BASIC ELEMENT

A basic element is an element for which the value is a value with a primary data type (e.g.: string, amount, ...)

Example of a basic element:

```
<met:am1 contextRef="c12" id="f12" decimals="INF" unitRef="EUR">20</met:am1>
```

The basic element defines the type of value defined in each fact value. For example, *met:am1* defines a positive monetary amount with 14 positions including 2 decimals.

All the basic elements are defined in the Metrics taxonomy.

3.2.2 ELEMENT FROM ENUMERATION

Elements can define enumeration values.

Example of an enumeration element:

```
<cty-enum:list1 contextRef="c25" id="f25">cty:mBE</cty-enum:list1>
```

The element uses the enumeration list in the tag and uses the domain member as value.

Enumerations are defined in the "enum" folder of the taxonomy (see ["ENUM" folder](#)).

3.2.3 THE ATTRIBUTES

Example of element attributes:

```
<met:am1 contextRef="c12" id="f12" decimals="INF" unitRef="EUR">20</met:am1>
```

The "decimals" attribute of a numeric element is always set to "INF" which means that all decimals presented are considered. The number of decimal places allowed for an element is specified in the

Data Type taxonomy. This attribute is mandatory for basic element but not needed for enumeration element.

The (mandatory) "contextRef" attribute determines the context to which the element refers.

The (mandatory) "unitRef" attribute of a numeric element identifies the unit of the element concerned. This attribute is mandatory for basic element but not needed for enumeration element.

The (optional) "id" attribute is the unique identifier of the element.

3.2.4 THE CONSTRAINTS

An element of type "string" must have at least one character different from space.

An instance document must contain at least one monetary item not null for the current exercise in the Balance Sheet part (section 3.1 and section 3.2 in the annual account model).

The same rubric cannot be filled two times for the same context. A rubric that appears several times in the annual account templates (e.g.: fixed assets appear both on the balance sheet and in the appendix at the level of movements) appears only once in the instance document but will be represented with the same value as many times as expected in the presentation.

Only the value of a rubric is filled in the instance document. The rubric code is available in the Table linkbase and will be published in the PDF file.

An instance document can only contain fact values for the datapoints which are allowed to be reported in the corresponding taxonomy through the combination of table and definition linkbases. An extension taxonomy is not allowed.

3.2.5 PROHIBITED ELEMENTS

Although allowed by XBRL, the following elements will be denied in the instance document:

- *linkbaseRef*;
- *roleRef*;
- *arcroleRef*;
- *footnoteLink*

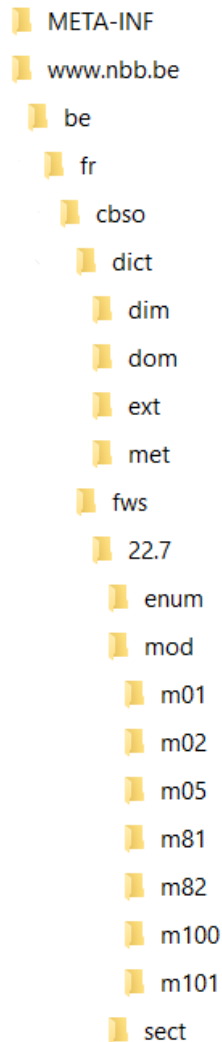
3.2.6 PUBLICATION

For dissemination purposes, only the instance document relative to the annual account part will be published by the Central Balance Sheet Office. The instance documents relative to the software vendor information and the contact person data will not be published.

4. TAXONOMY

The taxonomy is structured in a hierarchical set of folders. This chapter describes the content of each folder.

Folder hierarchy is shown on the following schema:



4.1 “META-INF” FOLDER

In this folder, a file named “`taxonomypackage.xml`” can be found. This is the most important file in the folder. It contains:

- The name of the taxonomy in four languages (en, fr, nl, de)
- The version of the taxonomy
- The remapping used to replace “`http://www.nbb.be`” by “`../www.nbb.be/`” in order to retrieve the needed files in the taxonomy package
- The list of all the entry points available in the taxonomy with a description in four languages (en, fr, nl, de) and the link to the entry point definition

Here is an example of an entry point:

```
<entryPoint>
  <name xml:lang="en">Full schema company with capital</name>
  <name xml:lang="fr">Schéma complet entreprise à capital</name>
  <name xml:lang="nl">Volledig schema kapitaalvennootschap</name>
  <name xml:lang="de">Vollständige Schema Kapital Unternehmen</name>
  <entryPointDocument href="http://www.nbb.be/be/fr/cbso/fws/22.7/mod/m02/m02-f.xsd"/>
</entryPoint>
```

In this example, with the remapping, the entry point definition will be found at path “./www.nbb.be/be/fr/cbso/fws/22.7/mod/m02/m02-f.xsd”

4.2 “DICT” FOLDER

This folder contains is the “dictionary” folder. It contains the definitions of all concepts used in the taxonomy (dimensions, domains, metrics, ...).

- dim
- dom
- ext
- met

4.2.1 “DIM” FOLDER

This folder contains the definition of the explicit and typed dimensions used in the taxonomy. Those dimensions are represented by abbreviations are described by a label in English.

Here is an example of an explicit dimension definition:

Taxonomy Editor - C:\...\dim\dim.xsd

File Edit View Window Tools Versioning Help

Element Declaration List

DTS Information Element Declaration List

Filter: All

Find:

- Residual term
- Specific use
- Type
- Nationality
- Quality
- Event
- Declaration
- Contact
- Moment
- Status
- Specification
- Reason
- Breakdown
- Mutations during period
- Beneficiary
- Guaranteed by
- Alignment
- Hours
- Worker
- Continuing Vocational Training
- Degree level
- Employment contract
- Gender
- Professional Category
- Working Regime
- Rubric type**
- Open table
- Shareholder name - natural person
- Shareholder firstname - natural person
- Shareholder name - legal person
- Participant name

Item: 677, Tuple: 0, Other: 2

Element Declaration Table

	Presentation Link	Definition Link	Calculation Link	Label Link
	Role Type List	Arccrole Type List	Element Declaration Table	Query Table
System ID: dim.xsd (57)				
rut				
Name		Id		Label (link, label, en)
gtd		dim_gtd		Guaranteed by
aln		dim_aln		Alignment
hrs		dim_hrs		Hours
wkr		dim_wkr		Worker
cvr		dim_cvr		Continuing Vocational Training
dgl		dim_dgl		Degree level
epc		dim_epc		Employment contract
gdr		dim_gdr		Gender
pfk		dim_pfk		Professional Category
wrg		dim_wrg		Working Regime
rut		dim_rut		Rubric type
open		dim_open		Open table
snp		dim_snp		Shareholder name - natural person
sfn		dim_sfn		Shareholder firstname - natural person
snl		dim_snl		Shareholder name - legal person
ptn		dim_ptn		Participant name
cur		dim_cur		Entity name in which the company has an ...
pet		dim_pet		Parent entity name
anl		dim_anl		Administrator name - legal person
apr		dim_apr		Administrator - Participant representative ...
apf		dim_apf		Administrator - Participant representative ...
ann		dim_ann		Administrator name - natural person
afn		dim_afn		Administrator firstname - natural person
acl		dim_acl		Accountant name - legal person
acp		dim_acp		Accountant name - natural person
acfn		dim_acfn		Accountant firstname - natural person
cpn		dim_cpn		Accountant - Participant representative na...
cpf		dim_cpf		Accountant - Participant representative fir...
san		dim_san		Supplementary auditor name - legal person
spn		dim_spn		Supplementary auditor name - Participant...
sprf		dim_sprf		Supplementary auditor name - Participant...
sann		dim_sann		Supplementary auditor name - natural pe...
safn		dim_safn		Supplementary auditor firstname - natural...
cpnm		dim_cpnm		Contact person name
cpfn		dim_cpfn		Contact person firstname
olen		dim_olen		Other linked entity name

Element Declaration

Basic Attributes Other Attributes Documentation

Attribute Name	Attribute Value
name	rut
id	dim_rut
type	xbri:stringItemType
substitutionGroup	xbri:dimensionItem
periodType	instant
balance	
abstract	true
nilable	true

Here is an example of a typed dimension definition:

20

Taxonomy Editor - C:\...\dim\dim.xsd

File Edit View Window Tools Versioning Help

Element Declaration List

Filter: All

Find

- Residual term
- Specific use
- Type
- Nationality
- Quality
- Event
- Declaration
- Contact
- Moment
- Status
- Specification
- Reason
- Breakdown
- Mutations during period
- Beneficiary
- Guaranteed by
- Alignment
- Hours
- Worker
- Continuing Vocational Training
- Degree level
- Employment contract
- Gender
- Professional Category
- Working Regime
- Rubric type
- Open table
- Shareholder name - natural person
- Shareholder firstname - natural person
- Shareholder name - legal person
- Participant name

Item: 677, Tuple: 0, Other: 2

Element Declaration Table

Role Type List	Presentation Link	Definition Link	Calculation Link	Label Link
	Element Declaration Table	Query Table	Table Link	
System ID: dim.xsd (57)				
snp				Label (link, label, en)
gtd		dim_gtd		Guaranteed by
aln		dim_aln		Alignment
hrs		dim_hrs		Hours
wkr		dim_wkr		Worker
cvr		dim_cvr		Continuing Vocational Training
dgl		dim_dgl		Degree level
epc		dim_epc		Employment contract
gdr		dim_gdr		Gender
pfk		dim_pfk		Professional Category
wrg		dim_wrg		Working Regime
rut		dim_rut		Rubric type
open		dim_open		Open table
snp		dim_snp		Shareholder name - natural person
sfp		dim_sfp		Shareholder firstname - natural person
snp		dim_snp		Shareholder name - legal person
ptn		dim_ptn		Participant name
cur		dim_cur		Entity name in which the company has an ...
pet		dim_pet		Parent entity name
anp		dim_anp		Administrator name - legal person
apn		dim_apn		Administrator - Participant representative ...
apf		dim_apf		Administrator - Participant representative ...
ann		dim_ann		Administrator name - natural person
afp		dim_afp		Administrator firstname - natural person
acp		dim_acp		Accountant name - legal person
acn		dim_acn		Accountant name - natural person
acf		dim_acf		Accountant firstname - natural person
cpr		dim_cpr		Accountant - Participant representative na...
cprf		dim_cprf		Accountant - Participant representative fir...
san		dim_san		Supplementary auditor name - legal person
spr		dim_spr		Supplementary auditor name - Participant...
sprf		dim_sprf		Supplementary auditor name - Participant...
sann		dim_sann		Supplementary auditor name - natural pe...
safn		dim_safn		Supplementary auditor firstname - natural...
cpnm		dim_cpnm		Contact person name
cpf		dim_cpf		Contact person firstname
olen		dim_olen		Other linked entity name

Element Declaration

Attribute Name	Attribute Value
name	snp
id	dim_snp
type	xbri:stringItemType
substitutionGroup	xbri:dimensionItem
periodType	instant
balance	
abstract	true
nilable	true

The difference with the definition of a “normal” dimension is that typed dimension have an attribute “typedDomainRef”. E.g:

Basic Attributes	Other Attributes	Documentation
Attribute Name	Attribute Value	
xbri:typedDomainRef	../dom/open.xsd#open_str	

4.2.2 “DOM” FOLDER

This folder contains the definitions of the domains and their members. It contains all the values of the enumerations too.

Each domain/enumeration is defined in one XSD file. The file name is the abbreviation corresponding to the domain it represents. Descriptions and definitions of the abbreviations can be found in [Appendix 1: List of domains/enumerations descriptions and definitions](#).

Each member is defined with an identifier and a label in four languages (EN, FR, NL, DE). Structure of identifiers is different for enumeration values and domain members:

- Identifier for an enumeration value: m<enumeration_value> (e.g.: identifier for Brussels postal code = m1000)
- Identifier for a domain member: m<incremental_number> (e.g.: m0, m1, m2, ...)

4.2.3 “EXT” FOLDER

This folder contains the definitions of particular CBSO extensions.

Specific roles:

- rub: role used to specify the rubric code as label
- sign: role used to specify sign of a rubric as label
- pdfLabel: role used to specify labels needed in the PDF rendering
- sectionLabel: role used to specify the section number as label

Specific arcrole types:

- section-group: section group is the parent of other section groups and/or other sections

Specific elements:

- hyp: definition of a hypercube item
- list: definition of an item used for enumerations

4.2.4 “MET” FOLDER

This folder contains primary concepts with XBRL standard data types or derivates.

4.3 “FWS” FOLDER

This folder corresponds to the framework folder. It contains all the definitions for the enumerations, the sections and the models. All those definitions are versioned in the different version folders.

4.3.1 VERSION FOLDER

The version folder is used for the versioning of the taxonomy. Version number will be composed like YY.XX where YY will be the year of the taxonomy delivery and where XX will be an incremental number starting from 0 for the first iteration and increasing by one when a major taxonomy fix is done (e.g.: 22.0, 22.1, 23.0, ...).

Note that the numbering YY.XX.ZZ may be encountered where the ZZ number will not trigger the creation of a new folder. ZZ may increase in case of minor tweaks, such as the change of a single label, without any impact on the instance document compatibility.

A version folder will not contain the full framework definition but will only contain the definitions where a change has been done. For example, if we add a new model and nothing changes to the other models, only the new model appear in the new version folder and resources from previous version folders may be reused. This practice is used to minimize the size of the taxonomy.

4.3.2 “ENUM” FOLDER

This folder contains all the enumerations used in the different parts of the taxonomy. The name of each file is composed like “<enumeration_abbreviation>-enum”. Description and definitions of the abbreviations can be found in [Appendix 1: List of domains/enumerations descriptions and definitions](#).

Each enumeration contains one or more value lists. Values contained in those lists are defined in the “DOM” folder.

The list is defined as an item. For example, the list of postal codes is defined like:

Element Declaration Table		
Presentation Link	Definition Link	Calculation Link
Role Type List	Arcrole Type List	Element Declaration Table
System ID: pcd-enum.xsd (1)		
list1		
Name	Id	Label (li
list1	pcd-enum_list1	

The values are linked to the list in the definition linkbase. For example, the values contained in the list of postal code are defined like:

Definition Link			
Role Type List	Arcrole Type List	Element Declaration Table	Query Table
Presentation Link	Definition Link	Calculation Link	Label Link
XLink Role: All			
Arcrole: All			
Element		arcrole	order
			system id (all)
D Definition Link			
http://www.nbb.be/be/fr/cbso/dict/dom/pcd/list1			
pcd:pcd1			
Brussels		domain-member (*)	1 pcd-enum-definition.xml
Laeken		domain-member (*)	2 pcd-enum-definition.xml
Schaerbeek		domain-member (*)	3 pcd-enum-definition.xml
Etterbeek		domain-member (*)	4 pcd-enum-definition.xml
Ixelles		domain-member (*)	5 pcd-enum-definition.xml
Saint-Gilles		domain-member (*)	6 pcd-enum-definition.xml

4.3.3 “MOD” FOLDER

This folder contains the definition of all models allowed in the taxonomy as well as the models used for split deposit, the software vendor information and the contact person information. It contains also the different Formula linkbases and the Presentation linkbases.

In order to centralize the different definitions linked to a same model, they have been grouped in a parent folder. The description of the parent folder is:

- m02: full schema company with capital
- m82: full schema company without capital
- m01: abbreviated schema company with capital
- m81: abbreviated schema company without capital
- m05: full schema non-profit institution
- m100: contact person data
- m101: software vendor information

4.3.3.1 Model definition

In the parent folders, the files containing the definition of the different models that can be filed in the application use a specific prefix in their names:

<model_id>-<model_part>

where model_id is the id found in the previous table and model_part is “a” (annual accounts part only), “o” (other documents part only), “f” (annual accounts part and other documents parts).

The main file for a model is the XSD file. It imports the sections, the formula linkbases and the presentation linkbase.

4.3.3.2 Formula linkbases

The Formula linkbases are divided according to the type of controls to which they relate:

- <model_id>-<model_part>-legal-formula: legal arithmetic and logic controls
- <model_id>-<model_part>-nbb-formula: complementary arithmetic and logic controls
- <model_id>-<model_part>-other-formula: other controls

The list of controls and their formula ids are defined in [Appendix 2: List of arithmetic and logic controls for companies](#) and [Appendix 3: List of arithmetic and logic controls for associations and foundations](#).

4.3.3.3 Presentation linkbases

The Presentation linkbases are used to define the order of titles and sections for the different models. There is one linkbase per model, where the “section-group” arcrole is used to organize the presentation hierarchy.

Here is an example of result for a Presentation linkbase:

m02-f:m02-f

- ⊕ IDENTIFYING DATA
- ⊖ LIST OF DIRECTORS, BUSINESS MANAGERS AND AUDITORS AND DECLARATION REGARDING A COMPLIMENTARY REVIEW OR CORRECTION ASSIGNMENT
 - ⊖ LIST OF DIRECTORS, BUSINESS MANAGERS AND AUDITORS
 - ⊖ Administrators and managers
 - ⊖ Administrator - legal person
 - table
 - Represented directly or indirectly by
 - table
 - table
 - ⊖ Administrator - natural person
 - ⊕ Accountants
 - ⊕ DECLARATION ABOUT COMPLEMENTARY AUDITING OR ADJUSTMENT MISSION
- ⊕ BALANCE SHEET AFTER APPROPRIATION
- ⊕ INCOME STATEMENT
- ⊕ APPROPRIATION ACCOUNT
- ⊕ EXPLANATORY DISCLOSURES

4.3.4 “SECTION” FOLDER

This folder contains the definition of all sections required in models.

4.3.4.1 File names

The files containing the definition of the different sections use a specific prefix in their names:

s.<section_id>.<model_letters>

where:

- section_id is the number of the section with format XX.XX.X (e.g.: section 3.1 have a section id equals to 03.01.0)
- model_letters is a concatenation of letters where each letter represents a model

Letter	Model
a	Full schema company with capital
b	Full schema company without capital
c	Abbreviated schema company with capital
d	Abbreviated schema company without capital
e	Micro schema company with capital
f	Micro schema company without capital
g	Full schema non-profit institution
h	Abbreviated schema non-profit institution
i	Micro schema non-profit institution

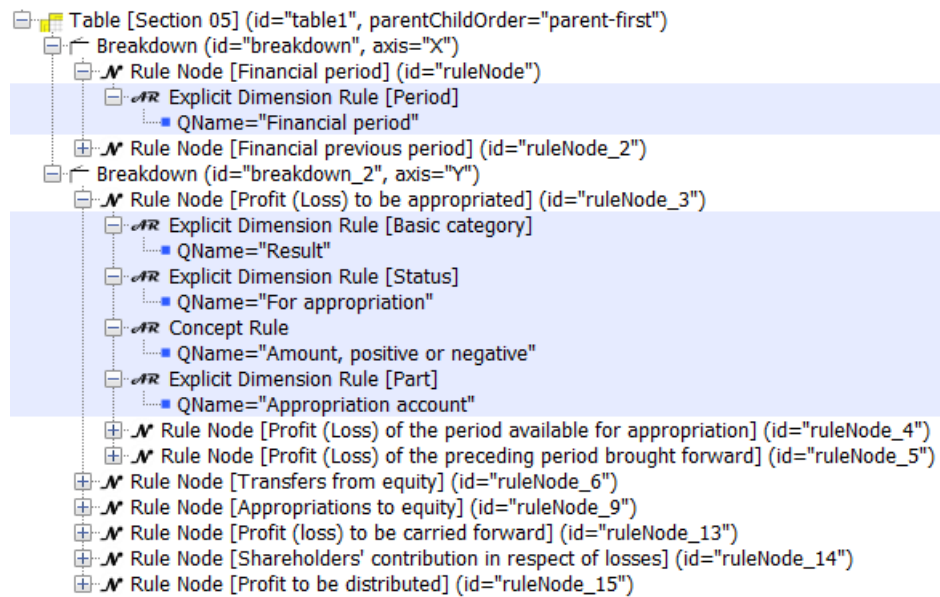
For example, “s.03.01.0.ab” is defined because section 3.1 is identical in full schema company with capital and in full schema company without capital.

4.3.4.2 Table linkbase

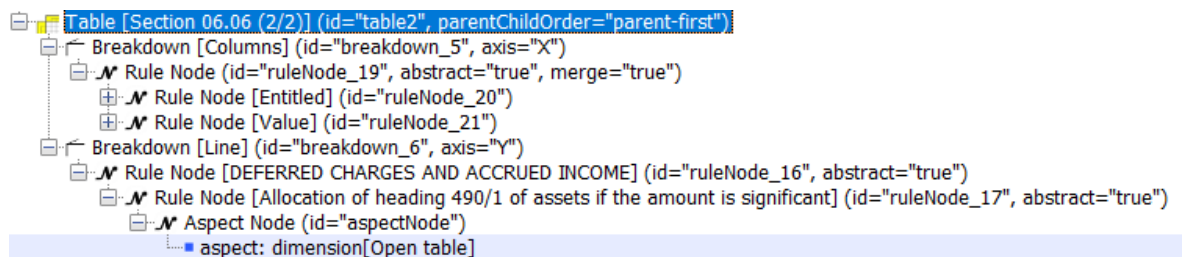
Table linkbases are used to define the different tables found in a section. In this linkbase:

- Closed tables have an X-axis and a Y-axis where rule nodes are defined. Depending on the axis, a rule node corresponds to a column or a line. The combination of a rule node on an

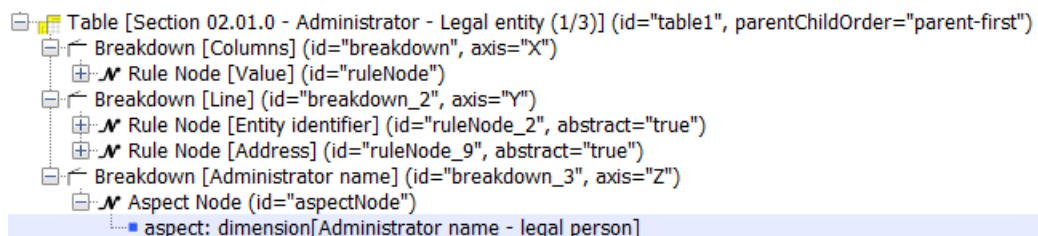
X-axis and a rule node on a Y-axis (with the assigned dimensions and domain members) gives the specification of a datapoint or cell. E.g.:



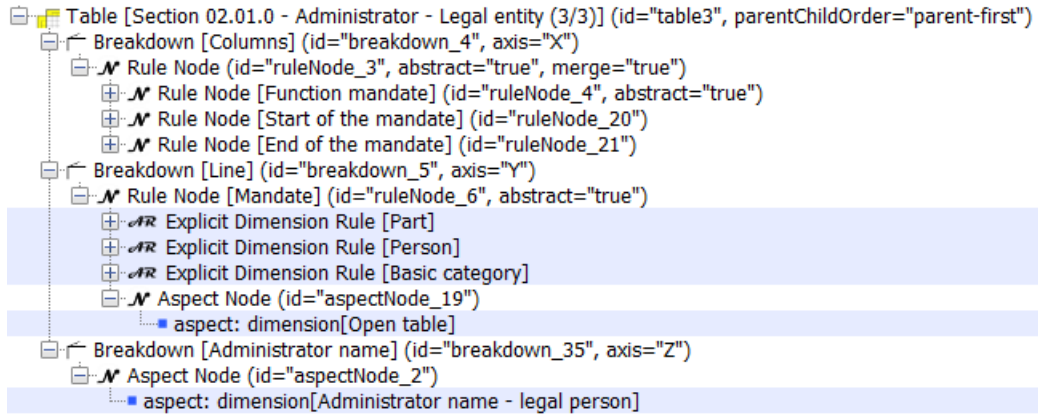
- Open tables in Y have an X-axis and a Y-axis where rule nodes are defined. For those tables, an aspect node is defined on the Y-axis specifying the dimension used to allow the table to grow. E.g.:



- Open tables in Z have an X-axis, a Y-axis and a Z-axis where rule nodes are defined. For those tables, an aspect node is defined on the Z-axis specifying the dimension used to have a repetition of the table per aspect. E.g.:



- Open tables in Z and Y are the combination between open tables in Z and open tables in Y. E.g:



- Dimension, domain members and metrics are used to uniquely identify a datapoint or cell of a table. For example, rubric 20 for the current financial period is identified as follows.

PDF model representation

	Notes	Codes	Period
FORMATION EXPENSES	6.1	20	.....

Rubric identification

aspect type	axis	value
explicit dimension: Period	x	Financial period
concept	x	Amount, positive
explicit dimension: Part	x	Assets
explicit dimension: Basic category	y	Costs
explicit dimension: Specific use	y	Establishment

- The description of a rubric is defined as label with role “label” in four languages (EN, FR, NL, DE). E.g.:

de	label (*)	ERRICHTUNGS- UND ERWEITERUNGS-AUFWENDUNGEN
nl	label (*)	OPRICHTINGSKOSTEN
fr	label (*)	FRAIS D'ÉTABLISSEMENT
en	label (*)	FORMATION EXPENSES

- The rubric code is defined as a label with role “rub” - only in English. E.g.:

en	rub (*)	20

- An appendix is defined as a label with role “documentation” - only in English. E.g.:

en	documentation (*)	6.1

- A sign is defined as a label with role “sign” - only in English. E.g.:

en	sign (*)	(+)/(-)

Here is an example of a table defined in the taxonomy and the corresponding table in the PDF model:

PDF model

	Codes	Period	Preceding period
Profit (Loss) to be appropriated(+)/(-)	9906	.....	.....
Profit (Loss) of the period available for appropriation.....(+)/(-)	(9905)	.....	.....
Profit (Loss) of the preceding period brought forward.....(+)/(-)	14P	.....	.....
Transfers from equity	791/2	.....	.....
from contributions	791	.....	.....
from reserves.....	792	.....	.....
Appropriations to equity	691/2	.....	.....
to contributions	691	.....	.....
to legal reserve	6920	.....	.....
to other reserves.....	6921	.....	.....
Profit (loss) to be carried forward(+)/(-)	(14)	.....	.....
Shareholders' contribution in respect of losses	794	.....	.....
Profit to be distributed	694/7	.....	.....
Compensation for contributions	694	.....	.....
Directors or managers	695	.....	.....
Employees.....	696	.....	.....
Other beneficiaries.....	697	.....	.....

Table linkbase

	A	B	C	D	E	F
1					Financial period	Financial previous
2	Profit (Loss) to be appropriated		(+)/(-)	9906		
3		Profit (Loss) of the period available for appropriation	(+)/(-)	(9905)		
4		Profit (Loss) of the preceding period brought forward	(+)/(-)	14P		
5	Transfers from equity			791/2		
6		from contributions		791		
7		from reserves		792		
8	Appropriations to equity			691/2		
9		to contributions		691		
10		to legal reserve		6920		
11		to other reserves		6921		
12	Profit (loss) to be carried forward		(+)/(-)	(14)		
13	Shareholders' contribution in respect of losses			794		
14	Profit to be distributed			694/7		
15		Compensation for contributions		694		
16		Directors or managers		695		
17		Employees		696		
18		Other beneficiaries		697		

5. ENCAPSULATED PDF FILES

Some sections of the annual account allow the insertion of a PDF file in the document instance:

- Shareholders' structure
- Auditors' report
- Annual report
- Payments to governments report
- Remuneration report
- Conflicts of interest and contracts
- Report of the supervisory board
- Annual accounts
- Other documents

5.1 ACCEPTANCE CRITERIA

The acceptance criteria for encapsulated PDF files follow the criteria applied to PDF files that may be deposited in accordance with the First European Directive².

Moreover, adding a PDF file to an instance document may not cause technical problems when laying out the file for the provision of third parties. The CBSO will refuse the annual accounts if the embedded PDF file is not compliant with the criteria.

The table below lists the different types of PDF files and the Central Balance Sheet Office's attitude towards them.

Feature	Accepted	Refused
Colors		X ₁
Normal signature	X	
Electronic signature		X ₂
Electronic threads	X ₃	
Hyperlinks	X ₃	
Bookmarks	X ₃	
Optional Content Groups (OCG's) or Layers		X ₄
Comments or tags		X ₅
Audio/Video		X ₆
Attached files		X ₅
Security/Password		X ₇
"Fake" PDF files		X ₈
PDF files ≠ DINA4		X ₉
Javascrrips		X ₁₀
Encapsulated PDF file size greater than 10 Mb		X
Instance document file size (including encapsulated PDFfiles) greater than 50 Mb		X

Comments

1. The color (in the background or in character) or its rendering in black and white can be refused if this induces a loss of information by lack of contrast.
2. The use of the electronic signature is liable to overwrite relevant data in the annual account and complicates the processing carried out by the Central Balance Sheet Office. It is therefore refused.
3. Threads, hyperlinks and bookmarks are navigation tools which help the reader to move around the document but they have no influence on the presentation or printing of the document. They are therefore accepted.

² Directive 2003/58/EC of July 15, 2003

4. OCG's allow to create documents on several "layers" that can be viewed on demand. Insofar as nothing indicates which are the official layers nor how to present them on paper, the OCG's are refused.
5. PDF files can contain comments, tags and attached files. To avoid any discussion of whether these comments / attachments should be published and in what order, their use is prohibited.
6. For obvious reasons of reproduction on paper, the use of audiovisual material is not accepted.
7. PDF files protected against opening, printing or modification of content (secure PDF) are refused for reasons linked to the data processing applied to them.
8. "Fake" PDF file means a file created with another software and whose extension has been changed to ".pdf". These files are generally not recognized by Acrobat Reader and are therefore not accepted.
9. Files with pages that are different from DINA4 (21 cm x 29.7 cm) have problems during printing. They are not accepted.
10. A PDF file can contain JavaScripts. These allow to create interactive effects, such as animations or forms. For security reasons, deposited PDF files cannot contain JavaScripts.

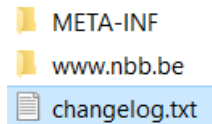
These features are not all automatically controllable. Annual accounts containing encapsulated PDFs may therefore possibly be refused during the visual inspection by an employee of the CBSO after uploading.

6. TAXONOMY TRACK CHANGES

The taxonomy is subject to regular modifications for the following reasons:

- to structure an unstructured element;
- to implement legal changes;
- to fix technical issues.

All those modifications are listed per version in the “changelog” file. This file can be found in the root folder of the taxonomy.



Next to the changelog, the [Version folder](#) is provided to ease listing of the files that are impacted by the different modifications. Each version folder corresponds to a new major taxonomy version and contains only the modified files. Not all files will be retrieved from a version folder to another.

Modifications are not necessarily reflected in a new version folder. It depends of the type of modifications:

- minor modifications: modifications that do not impact the instance document (e.g.: a label change). They are reflected in the current version folder.
- major modifications: modifications that impact the instance document (e.g.: a new section in a model, a new model, ...) They are reflected in a new version folder.

APPENDIXES

APPENDIX 1: LIST OF DOMAINS/ENUMERATIONS DESCRIPTIONS AND DEFINITIONS

Abbreviation	Full name	Definition
aln	Alignment	Indicates the alignment of cells in a table
atc	Address Type Code (enterprise)	Gives the values of the "address type" enumeration (used for enterprise models)
atc-npi	Address Type Code (NPI)	Gives the values of the "address type" enumeration (used for NPI models)
bas	Basic Category	Main category, starting point to define the datapoint
bkd	Breakdown	Enables to reproduce the accounting evolution of various assets and liabilities of the basic category
bnf	Beneficiary	Indicates for whom the basic category element is intended
cct	Commercial Court	Gives the values of the "commercial court" enumeration
ccy	Currency	Gives the values of the "currency" enumeration
clc	Consolidation Level Code	Gives the values of the "consolidation level code" enumeration
cov	Derivatives Not Measured Fair Value	Gives the values of the "derivatives not measured fair value" enumeration
ctc	Contact	Indicates fysical and virtual address details
cvt	Continuing Vocational Training	Indicates the type of training
dcc	Document Contact Code	Gives the values of the "document contact code" enumeration
dcl	Declaration	Gives nonnumeric information about various basic category elements
dgl	Degree level	Indicates the educational level of workers
dom	Domain	Gives the list of all domains
epc	Employment contract	Indicates the type of contract of a worker
evt	Event	Informs about the kind of event on the requested date
fct	Function Code	Gives the values of the "function code" enumeration
gdr	Gender	Indicates the gender of a worker
gtd	Guaranteed by	Informs on the provider of guarantees
hrs	Hours	Indicates whether the hours are spent on working or spent on training
jcc	Joint Committee Code	Gives the values of the "joint committee code" enumeration
lge	Language	Gives the values of the "language" enumeration
lgf	Legal Form	Gives the values of the "legal form" enumeration
mdp	Mutations During Period	Informs about the kind of transaction on the basic category element during the period
mmt	Moment	Indicates the point of time in relation to the period
nmc	Nature Mission Code (enterprise)	Gives the values of the "mission of nature" enumeration (used for enterprise models)
nmc-npi	Nature Mission Code (NPI)	Gives the values of the "mission of nature" enumeration (used for NPI models)
ntl	Nationality	Indicates the nationality of an attribute (e.g.: BELGIAN enterprise number)
ntr	Nature	Broad distinction between basic category elements
open	Open table attribute type	Indicates the type of attribute for an open table (id, string, ...)
opn	Accountant Opinion Code	Gives the values of the "accountant opinion" enumeration
part	Part	Indicates in which part of the balance sheet the datapoint is located
pcd	Postal Code	Gives the values of the "postal code" enumeration

pfc	Professional Category	Indicates the kind of contract of a worker in the company
prd	Period	Indicates the financial year: actual or previous
psn	Person	Indicates the (legal or physical) person to whom the basic category element is relating to
pub	Publication Code (enterprise)	Gives the values of the "publication code" enumeration (used for enterprise models)
pub-npi	Publication Code (NPI)	Gives the values of the "publication code" enumeration (used for NPI models)
qlt	Quality	Informs about the nature of a requested number
rls	Relationship	Specifies the relationship between the filing company and a person
rsn	Reason	Indicates why the basic category element exists or has taken place
rst	Residual Term	Indicates the residual term of loans, claims as well as forward account notice
rut	Rubric Type	Indicates type of a rubric
sch	Schema Code	Gives the values of the "schema code" enumeration
sct	Sector Code	Gives the values of the "sector code" enumeration
spec	Specification	Subcategory to "Type", "Nature" or directly to "Basic category"
spu	Specific Use	Subcategory to "Specification", "Type", or directly to "Basic category"
sts	Status	Subcategory to "Specification" or directly to "Basic category"
typ	Type	Subcategory to "Nature" or directly to "Basic category"
wkr	Worker	Indicates whether someone is part of the company staff or not
wrg	Working Regime	Indicates the working regime of the worker

APPENDIX 2: LIST OF ARITHMETIC AND LOGIC CONTROLS FOR COMPANIES

APPENDIX 2.1: LIST OF LEGAL ARITHMETIC AND LOGIC CONTROLS

Full schema for companies with capital

Formula id	Control
v_03.01.0_0002	$22/27 = 22 + 23 + 24 + 25 + 26 + 27$
v_03.01.0_0003	$280/1 = 280 + 281$
v_03.01.0_0004	$282/3 = 282 + 283$
v_03.01.0_0005	$284/8 = 284 + 285/8$
v_03.01.0_0006	$28 = 280/1 + 282/3 + 284/8$
v_03.01.0_0001	$21/28 = 21 + 22/27 + 28$
v_03.01.0_0007	$29 = 290 + 291$
v_03.01.0_0009	$30/36 = 30/31 + 32 + 33 + 34 + 35 + 36$
v_03.01.0_0010	$3 = 30/36 + 37$
v_03.01.0_0011	$40/41 = 40 + 41$
v_03.01.0_0012	$50/53 = 50 + 51/53$
v_03.01.0_0013	$50 \leq 1312$
v_03.01.0_0008	$29/58 = 29 + 3 + 40/41 + 50/53 + 54/58 + 490/1$
v_03.02.0_0001	$10 = 100 - 101$
v_03.02.0_0002	$11 = 1100/10 + 1109/19$
v_03.02.0_0003	$10/11 = 10 + 11$
v_03.02.0_0004	$130/1 = 130 + 1311 + 1312 + 1313 + 1319$

v_03.02.0_0005	$13 = 130/1 + 132 + 133$
v_03.02.0_0006	$10/15 = 10/11 + 12 + 13 + 14 + 15 - 19$
v_03.02.0_0007	$160/5 = 160 + 161 + 162 + 163 + 164/5$
v_03.02.0_0008	$16 = 160/5 + 168$
v_03.02.0_0009	$170/4 = 170 + 171 + 172 + 173 + 174$
v_03.02.0_0010	$175 = 1750 + 1751$
v_03.02.0_0011	$17 = 170/4 + 175 + 176 + 178/9$
v_03.02.0_0012	$43 = 430/8 + 439$
v_03.02.0_0013	$44 = 440/4 + 441$
v_03.02.0_0014	$45 = 450/3 + 454/9$
v_03.02.0_0015	$42/48 = 42 + 43 + 44 + 46 + 45 + 47/48$
v_03.02.0_0016	$17/49 = 17 + 42/48 + 492/3$
v_03.01.0_0014	$20/58 = 20 + 21/28 + 29/58$
v_03.02.0_0017	$10/49 = 10/15 + 16 + 17/49$
v_03.01.0_0015	$20/58 = 10/49$
v_04.00.0_0001	$70/76A = 70 + 71 + 72 + 74 + 76A$
v_04.00.0_0002	$60 = 600/8 + 609$
v_04.00.0_0003	$60/66A = 60 + 61 + 62 + 630 + 631/4 + 635/8 + 640/8 + 649 + 66A$
v_04.00.0_0004	$9901 = 70/76A - 60/66A$
v_04.00.0_0005	$75 = 750 + 751 + 752/9$
v_04.00.0_0006	$75/76B = 75 + 76B$
v_04.00.0_0007	$65 = 650 + 651 + 652/9$
v_04.00.0_0008	$65/66B = 65 + 66B$
v_04.00.0_0009	$9903 = 9901 + 75/76B - 65/66B$
v_04.00.0_0010	$67/77 = 670/3 - 77$
v_04.00.0_0011	$9904 = 9903 + 780 - 680 - 67/77$
v_04.00.0_0012	$9905 = 9904 + 789 - 689$
v_05.00.0_0001	$9906 = 9905 + 14P$
v_05.00.0_0002	$791/2 = 791 + 792$
v_05.00.0_0003	$691/2 = 691 + 6920 + 6921$
v_05.00.0_0004	$694/7 = 694 + 695 + 696 + 697$
v_03.02.0_0018	$14 = 9906 + 791/2 - 691/2 + 794 - 694/7$
v_04.00.0_0013	$62 \exists \text{ and } 9087 \exists \text{ if } 62 - 624 \geq 50.000 \text{ EUR}$
v_03.01.0_0016	If 8002 or 8003 or 8004 is filled, then $20 = 20P + 8002 - 8003 + 8004$
v_03.01.0_0017	If 200/2 or 204 is filled, then $20 \geq 200/2 + 204$
v_06.02.1_0001	$8051 = 8051P + 8021 - 8031 + 8041$
v_06.02.1_0002	$8121 = 8121P + 8071 - 8081 + 8091 - 8101 + 8111$
v_06.02.1_0003	$81311 = 8051 - 8121$
v_06.02.2_0001	$8055 = 8055P + 8025 - 8035 + 8045$
v_06.02.2_0002	$8125 = 8125P + 8075 - 8085 + 8095 - 8105 + 8115$
v_06.02.2_0003	$81312 = 8055 - 8125$
v_06.02.2_0004	$81313 = 8056 - 8126$
v_06.02.2_0005	$81313 = 0$
v_06.02.3_0001	$8052 = 8052P + 8022 - 8032 + 8042$
v_06.02.3_0002	$8122 = 8122P + 8072 - 8082 + 8092 - 8102 + 8112$
v_06.02.3_0003	$211 = 8052 - 8122$
v_06.02.4_0001	$8053 = 8053P + 8023 - 8033 + 8043$

v_06.02.4_0002	8123 = 8123P + 8073 - 8083 + 8093 - 8103 + 8113
v_06.02.4_0003	212 = 8053 - 8123
v_06.02.5_0001	8054 = 8054P + 8024 - 8034 + 8044
v_06.02.5_0002	8124 = 8124P + 8074 - 8084 + 8094 - 8104 + 8114
v_06.02.5_0003	213 = 8054 - 8124
v_03.01.0_0018	21 = 81311 + 81312 + 81313 + 211 + 212 + 213
v_06.03.1_0001	8191 = 8191P + 8161 - 8171 + 8181
v_06.03.1_0002	8251 = 8251P + 8211 + 8221 - 8231 + 8241
v_06.03.1_0003	8321 = 8321P + 8271 - 8281 + 8291 - 8301 + 8311
v_03.01.0_0019	22 = 8191 + 8251 - 8321
v_06.03.2_0001	8192 = 8192P + 8162 - 8172 + 8182
v_06.03.2_0002	8252 = 8252P + 8212 + 8222 - 8232 + 8242
v_06.03.2_0003	8322 = 8322P + 8272 - 8282 + 8292 - 8302 + 8312
v_03.01.0_0020	23 = 8192 + 8252 - 8322
v_06.03.3_0001	8193 = 8193P + 8163 - 8173 + 8183
v_06.03.3_0002	8253 = 8253P + 8213 + 8223 - 8233 + 8243
v_06.03.3_0003	8323 = 8323P + 8273 - 8283 + 8293 - 8303 + 8313
v_03.01.0_0021	24 = 8193 + 8253 - 8323
v_06.03.4_0001	8194 = 8194P + 8164 - 8174 + 8184
v_06.03.4_0002	8254 = 8254P + 8214 + 8224 - 8234 + 8244
v_06.03.4_0003	8324 = 8324P + 8274 - 8284 + 8294 - 8304 + 8314
v_03.01.0_0022	25 = 8194 + 8254 - 8324
v_03.01.0_0023	25 = 250 + 251 + 252
v_06.03.5_0001	8195 = 8195P + 8165 - 8175 + 8185
v_06.03.5_0002	8255 = 8255P + 8215 + 8225 - 8235 + 8245
v_06.03.5_0003	8325 = 8325P + 8275 - 8285 + 8295 - 8305 + 8315
v_03.01.0_0024	26 = 8195 + 8255 - 8325
v_06.03.6_0001	8196 = 8196P + 8166 - 8176 + 8186
v_06.03.6_0002	8256 = 8256P + 8216 + 8226 - 8236 + 8246
v_06.03.6_0003	8326 = 8326P + 8276 - 8286 + 8296 - 8306 + 8316
v_03.01.0_0025	27 = 8196 + 8256 - 8326
v_06.04.1_0001	8391 = 8391P + 8361 - 8371 + 8381
v_06.04.1_0002	8451 = 8451P + 8411 + 8421 - 8431 + 8441
v_06.04.1_0003	8521 = 8521P + 8471 - 8481 + 8491 - 8501 + 8511
v_06.04.1_0004	8551 = 8551P + 8541
v_03.01.0_0026	280 = 8391 + 8451 - 8521 - 8551
v_06.04.2_0001	8392 = 8392P + 8362 - 8372 + 8382
v_06.04.2_0002	8452 = 8452P + 8412 + 8422 - 8432 + 8442
v_06.04.2_0003	8522 = 8522P + 8472 - 8482 + 8492 - 8502 + 8512
v_06.04.2_0004	8552 = 8552P + 8542
v_03.01.0_0027	282 = 8392 + 8452 - 8522 - 8552
v_06.04.3_0001	8393 = 8393P + 8363 - 8373 + 8383
v_06.04.3_0002	8453 = 8453P + 8413 + 8423 - 8433 + 8443
v_06.04.3_0003	8523 = 8523P + 8473 - 8483 + 8493 - 8503 + 8513
v_06.04.3_0004	8553 = 8553P + 8543
v_03.01.0_0028	284 = 8393 + 8453 - 8523 - 8553
v_03.01.0_0029	281 = 281P + 8581 - 8591 - 8601 + 8611 + 8621 + 8631

v_03.01.0_0030	$283 = 283P + 8582 - 8592 - 8602 + 8612 + 8622 + 8632$
v_03.01.0_0031	$285/8 = 285/8P + 8583 - 8593 - 8603 + 8613 + 8623 + 8633$
v_04.00.0_0014	$630 + 660 + 6501 \geq 8003 + 8071 + 8072 + 8073 + 8074 + 8075 + 8271 + 8272 + 8273 + 8274 + 8275 + 8276$
v_06.12.0_0001	$760 \geq 8081 + 8082 + 8083 + 8084 + 8085 + 8281 + 8282 + 8283 + 8284 + 8285 + 8286$
v_06.12.0_0002	$661 = 8471 + 8472 + 8473 + 8601 + 8602 + 8603$
v_06.12.0_0003	$761 = 8481 + 8482 + 8483 + 8611 + 8612 + 8613$
v_06.06.0_0001	$51 = 8681 - 8682 + 8683$
v_06.06.0_0002	$52 \geq 8684$
v_06.06.0_0003	$53 = 8686 + 8687 + 8688$
v_03.01.0_0032	$51/53 = 51 + 52 + 53 + 8689$
v_06.09.0_0001	$8801 = 8811 + 8821 + 8831 + 8841 + 8851$
v_06.09.0_0002	$8861 = 8871 + 8881$
v_03.02.0_0019	$42 = 8801 + 8861 + 8891 + 8901$
v_06.09.0_0003	$8802 = 8812 + 8822 + 8832 + 8842 + 8852$
v_06.09.0_0004	$8862 = 8872 + 8882$
v_06.09.0_0005	$8912 = 8802 + 8862 + 8892 + 8902$
v_06.09.0_0006	$8803 = 8813 + 8823 + 8833 + 8843 + 8853$
v_06.09.0_0007	$8863 = 8873 + 8883$
v_06.09.0_0008	$8913 = 8803 + 8863 + 8893 + 8903$
v_03.02.0_0020	$17 = 8912 + 8913$
v_03.02.0_0021	$170/4 = 8802 + 8803$
v_03.02.0_0022	$170 = 8812 + 8813$
v_03.02.0_0023	$171 = 8822 + 8823$
v_03.02.0_0024	$172 = 8832 + 8833$
v_03.02.0_0025	$173 = 8842 + 8843$
v_03.02.0_0026	$174 = 8852 + 8853$
v_03.02.0_0027	$175 = 8862 + 8863$
v_03.02.0_0028	$1750 = 8872 + 8873$
v_03.02.0_0029	$1751 = 8882 + 8883$
v_03.02.0_0030	$176 = 8892 + 8893$
v_03.02.0_0031	$178/9 = 8902 + 8903$
v_06.09.0_0009	$8921 = 8931 + 8941 + 8951 + 8961 + 8971$
v_06.09.0_0010	$8981 = 8991 + 9001$
v_06.09.0_0011	$9061 = 8921 + 8981 + 9011 + 9021 + 9051$
v_06.09.0_0012	$8922 = 8932 + 8942 + 8952 + 8962 + 8972$
v_06.09.0_0013	$8982 = 8992 + 9002$
v_06.09.0_0014	$9022 = 9032 + 9042$
v_06.09.0_0015	$9062 = 8922 + 8982 + 9012 + 9022 + 9052$
v_06.09.0_0016	$8921 \leq 170/4 + 8801 + 43$
v_06.09.0_0017	$8931 \leq 170 + 8811$
v_06.09.0_0018	$8941 \leq 171 + 8821$
v_06.09.0_0019	$8951 \leq 172 + 8831$
v_06.09.0_0020	$8961 \leq 173 + 8841 + 430/8$
v_06.09.0_0021	$8971 \leq 174 + 8851 + 439$
v_06.09.0_0022	$8981 \leq 175 + 8861 + 44$
v_06.09.0_0023	$8991 \leq 1750 + 8871 + 440/4$

v_06.09.0_0024	$9001 \leq 1751 + 8881 + 441$
v_06.09.0_0025	$9011 \leq 176 + 8891 + 46$
v_06.09.0_0026	$9021 \leq 45$
v_06.09.0_0027	$9051 \leq 178/9 + 8901 + 47/48$
v_06.09.0_0028	$8922 \leq 170/4 + 8801 + 43$
v_06.09.0_0029	$8932 \leq 170 + 8811$
v_06.09.0_0030	$8942 \leq 171 + 8821$
v_06.09.0_0031	$8952 \leq 172 + 8831$
v_06.09.0_0032	$8962 \leq 173 + 8841 + 430/8$
v_06.09.0_0033	$8972 \leq 174 + 8851 + 439$
v_06.09.0_0034	$8982 \leq 175 + 8861 + 44$
v_06.09.0_0035	$8992 \leq 1750 + 8871 + 440/4$
v_06.09.0_0036	$9002 \leq 1751 + 8881 + 441$
v_06.09.0_0037	$9012 \leq 176 + 8891 + 46$
v_06.09.0_0038	$9022 \leq 45$
v_06.09.0_0039	$9032 \leq 450/3$
v_06.09.0_0040	$9042 \leq 454/9$
v_06.09.0_0040	$9052 \leq 178/9 + 8901 + 47/48$
v_03.02.0_0032	$450/3 + 178/9 \geq 9072 + 9073 + 450$
v_03.02.0_0033	$454/9 + 178/9 \geq 9076 + 9077$
v_04.00.0_0015	$74 \geq 740$
v_04.00.0_0016	$62 = 620 + 621 + 622 + 623 + 624$
v_04.00.0_0017	$631/4 = 9110 - 9111 + 9112 - 9113$
v_04.00.0_0018	$635/8 = 9115 - 9116$
v_04.00.0_0019	$640/8 = 640 + 641/8$
v_04.00.0_0020	$752/9 \geq 9125 + 9126 + 754$
v_04.00.0_0021	$651 = 6510 - 6511$
v_04.00.0_0022	$76A = 760 + 7620 + 7630 + 764/8$
v_04.00.0_0023	$76B = 761 + 7621 + 7631 + 769$
v_04.00.0_0024	$66A = 660 + 6620 + 6630 + 664/7 + 6690$
v_04.00.0_0025	$66B = 661 + 6621 + 6631 + 668 + 6691$
v_06.12.0_0004	$76 = 76A + 76B$
v_06.12.0_0005	$66 = 66A + 66B$
v_06.13.0_0001	$9134 = 9135 - 9136 + 9137$
v_06.13.0_0002	$9138 = 9139 + 9140$
v_04.00.0_0026	$670/3 = 9134 + 9138$
v_06.14.0_0001	$9149 \geq 9150 + 9151 + 9153$
v_03.01.0_0033	$281 = 9271 + 9281$
v_03.01.0_0034	$282/3 = 9252 + 9253$
v_06.15.0_0001	$9252 = 9262 + 9272 + 9282$
v_06.15.0_0002	$9253 = 9263 + 9273 + 9283$
v_06.15.0_0003	$9291 = 9301 + 9311$
v_06.15.0_0004	$9321 = 9331 + 9341$
v_06.15.0_0005	$9351 = 9361 + 9371$
v_03.01.0_0035	$282 = 9262 + 9263$
v_03.01.0_0036	$283 = 9272 + 9282 + 9273 + 9283$
v_06.15.0_0006	$9292 = 9302 + 9312$

v_06.15.0_0007	$9293 = 9303 + 9313$
v_06.15.0_0008	$9352 = 9362 + 9372$
v_06.15.0_0009	$9353 = 9363 + 9373$
v_03.01.0_0037	$29 \geq 9301 + 9302 + 9303$
v_03.01.0_0038	$51/53 \geq 9321$
v_06.06.0_0004	$51 \geq 9331$
v_03.02.0_0034	$17 \geq 9361 + 9362 + 9363$
v_03.02.0_0035	$42/48 \geq 9371 + 9372 + 9373$
v_04.00.0_0027	$750 \geq 9421$
v_04.00.0_0028	$751 \geq 9431$
v_04.00.0_0029	$752/9 \geq 9441$
v_06.15.0_0010	$9461 \leq 650 + 6503$
v_06.15.0_0011	$9481 \leq 7630 + 7631 + 74 - 740$
v_06.15.0_0012	$9491 \leq 6630 + 6631 + 641/8$

Full schema for companies without capital

Formula id	Control
v_03.01.0_0002	$22/27 = 22 + 23 + 24 + 25 + 26 + 27$
v_03.01.0_0003	$280/1 = 280 + 281$
v_03.01.0_0004	$282/3 = 282 + 283$
v_03.01.0_0005	$284/8 = 284 + 285/8$
v_03.01.0_0006	$28 = 280/1 + 282/3 + 284/8$
v_03.01.0_0001	$21/28 = 21 + 22/27 + 28$
v_03.01.0_0007	$29 = 290 + 291$
v_03.01.0_0009	$30/36 = 30/31 + 32 + 33 + 34 + 35 + 36$
v_03.01.0_0010	$3 = 30/36 + 37$
v_03.01.0_0011	$40/41 = 40 + 41$
v_03.01.0_0012	$50/53 = 50 + 51/53$
v_03.01.0_0013	$50 \leq 1312$
v_03.01.0_0008	$29/58 = 29 + 3 + 40/41 + 50/53 + 54/58 + 490/1$
v_03.02.0_0003	$10/11 = 110 + 111$
v_03.02.0_0004	$130/1 = 1311 + 1312 + 1313 + 1319$
v_03.02.0_0005	$13 = 130/1 + 132 + 133$
v_03.02.0_0006	$10/15 = 10/11 + 12 + 13 + 14 + 15 - 19$
v_03.02.0_0007	$160/5 = 160 + 161 + 162 + 163 + 164/5$
v_03.02.0_0008	$16 = 160/5 + 168$
v_03.02.0_0009	$170/4 = 170 + 171 + 172 + 173 + 174$
v_03.02.0_0010	$175 = 1750 + 1751$
v_03.02.0_0011	$17 = 170/4 + 175 + 176 + 178/9$
v_03.02.0_0012	$43 = 430/8 + 439$
v_03.02.0_0013	$44 = 440/4 + 441$
v_03.02.0_0014	$45 = 450/3 + 454/9$
v_03.02.0_0015	$42/48 = 42 + 43 + 44 + 46 + 45 + 47/48$
v_03.02.0_0016	$17/49 = 17 + 42/48 + 492/3$
v_03.01.0_0014	$20/58 = 20 + 21/28 + 29/58$
v_03.02.0_0017	$10/49 = 10/15 + 16 + 17/49$
v_03.01.0_0015	$20/58 = 10/49$

v_04.00.0_0001	$70/76A = 70 + 71 + 72 + 74 + 76A$
v_04.00.0_0002	$60 = 600/8 + 609$
v_04.00.0_0003	$60/66A = 60 + 61 + 62 + 630 + 631/4 + 635/8 + 640/8 + 649 + 66A$
v_04.00.0_0004	$9901 = 70/76A - 60/66A$
v_04.00.0_0005	$75 = 750 + 751 + 752/9$
v_04.00.0_0006	$75/76B = 75 + 76B$
v_04.00.0_0007	$65 = 650 + 651 + 652/9$
v_04.00.0_0008	$65/66B = 65 + 66B$
v_04.00.0_0009	$9903 = 9901 + 75/76B - 65/66B$
v_04.00.0_0010	$67/77 = 670/3 - 77$
v_04.00.0_0011	$9904 = 9903 + 780 - 680 - 67/77$
v_04.00.0_0012	$9905 = 9904 + 789 - 689$
v_05.00.0_0001	$9906 = 9905 + 14P$
v_05.00.0_0002	$791/2 = 791 + 792$
v_05.00.0_0003	$691/2 = 691 + 6920 + 6921$
v_05.00.0_0004	$694/7 = 694 + 695 + 696 + 697$
v_03.02.0_0018	$14 = 9906 + 791/2 - 691/2 + 794 - 694/7$
v_04.00.0_0013	$62 \exists \text{ and } 9087 \exists \text{ if } 62 - 624 \geq 50.000 \text{ EUR}$
v_03.01.0_0016	If 8002 or 8003 or 8004 is filled, then $20 = 20P + 8002 - 8003 + 8004$
v_03.01.0_0017	If 200/2 or 204 is filled, then $20 \geq 200/2 + 204$
v_06.02.1_0001	$8051 = 8051P + 8021 - 8031 + 8041$
v_06.02.1_0002	$8121 = 8121P + 8071 - 8081 + 8091 - 8101 + 8111$
v_06.02.1_0003	$81311 = 8051 - 8121$
v_06.02.2_0001	$8055 = 8055P + 8025 - 8035 + 8045$
v_06.02.2_0002	$8125 = 8125P + 8075 - 8085 + 8095 - 8105 + 8115$
v_06.02.2_0003	$81312 = 8055 - 8125$
v_06.02.2_0004	$81313 = 8056 - 8126$
v_06.02.2_0005	$81313 = 0$
v_06.02.3_0001	$8052 = 8052P + 8022 - 8032 + 8042$
v_06.02.3_0002	$8122 = 8122P + 8072 - 8082 + 8092 - 8102 + 8112$
v_06.02.3_0003	$211 = 8052 - 8122$
v_06.02.4_0001	$8053 = 8053P + 8023 - 8033 + 8043$
v_06.02.4_0002	$8123 = 8123P + 8073 - 8083 + 8093 - 8103 + 8113$
v_06.02.4_0003	$212 = 8053 - 8123$
v_06.02.5_0001	$8054 = 8054P + 8024 - 8034 + 8044$
v_06.02.5_0002	$8124 = 8124P + 8074 - 8084 + 8094 - 8104 + 8114$
v_06.02.5_0003	$213 = 8054 - 8124$
v_03.01.0_0018	$21 = 81311 + 81312 + 81313 + 211 + 212 + 213$
v_06.03.1_0001	$8191 = 8191P + 8161 - 8171 + 8181$
v_06.03.1_0002	$8251 = 8251P + 8211 + 8221 - 8231 + 8241$
v_06.03.1_0003	$8321 = 8321P + 8271 - 8281 + 8291 - 8301 + 8311$
v_03.01.0_0019	$22 = 8191 + 8251 - 8321$
v_06.03.2_0001	$8192 = 8192P + 8162 - 8172 + 8182$
v_06.03.2_0002	$8252 = 8252P + 8212 + 8222 - 8232 + 8242$
v_06.03.2_0003	$8322 = 8322P + 8272 - 8282 + 8292 - 8302 + 8312$
v_03.01.0_0020	$23 = 8192 + 8252 - 8322$
v_06.03.3_0001	$8193 = 8193P + 8163 - 8173 + 8183$

v_06.03.3_0002	$8253 = 8253P + 8213 + 8223 - 8233 + 8243$
v_06.03.3_0003	$8323 = 8323P + 8273 - 8283 + 8293 - 8303 + 8313$
v_03.01.0_0021	$24 = 8193 + 8253 - 8323$
v_06.03.4_0001	$8194 = 8194P + 8164 - 8174 + 8184$
v_06.03.4_0002	$8254 = 8254P + 8214 + 8224 - 8234 + 8244$
v_06.03.4_0003	$8324 = 8324P + 8274 - 8284 + 8294 - 8304 + 8314$
v_03.01.0_0022	$25 = 8194 + 8254 - 8324$
v_03.01.0_0023	$25 = 250 + 251 + 252$
v_06.03.5_0001	$8195 = 8195P + 8165 - 8175 + 8185$
v_06.03.5_0002	$8255 = 8255P + 8215 + 8225 - 8235 + 8245$
v_06.03.5_0003	$8325 = 8325P + 8275 - 8285 + 8295 - 8305 + 8315$
v_03.01.0_0024	$26 = 8195 + 8255 - 8325$
v_06.03.6_0001	$8196 = 8196P + 8166 - 8176 + 8186$
v_06.03.6_0002	$8256 = 8256P + 8216 + 8226 - 8236 + 8246$
v_06.03.6_0003	$8326 = 8326P + 8276 - 8286 + 8296 - 8306 + 8316$
v_03.01.0_0025	$27 = 8196 + 8256 - 8326$
v_06.04.1_0001	$8391 = 8391P + 8361 - 8371 + 8381$
v_06.04.1_0002	$8451 = 8451P + 8411 + 8421 - 8431 + 8441$
v_06.04.1_0003	$8521 = 8521P + 8471 - 8481 + 8491 - 8501 + 8511$
v_06.04.1_0004	$8551 = 8551P + 8541$
v_03.01.0_0026	$280 = 8391 + 8451 - 8521 - 8551$
v_06.04.2_0001	$8392 = 8392P + 8362 - 8372 + 8382$
v_06.04.2_0002	$8452 = 8452P + 8412 + 8422 - 8432 + 8442$
v_06.04.2_0003	$8522 = 8522P + 8472 - 8482 + 8492 - 8502 + 8512$
v_06.04.2_0004	$8552 = 8552P + 8542$
v_03.01.0_0027	$282 = 8392 + 8452 - 8522 - 8552$
v_06.04.3_0001	$8393 = 8393P + 8363 - 8373 + 8383$
v_06.04.3_0002	$8453 = 8453P + 8413 + 8423 - 8433 + 8443$
v_06.04.3_0003	$8523 = 8523P + 8473 - 8483 + 8493 - 8503 + 8513$
v_06.04.3_0004	$8553 = 8553P + 8543$
v_03.01.0_0028	$284 = 8393 + 8453 - 8523 - 8553$
v_03.01.0_0029	$281 = 281P + 8581 - 8591 - 8601 + 8611 + 8621 + 8631$
v_03.01.0_0030	$283 = 283P + 8582 - 8592 - 8602 + 8612 + 8622 + 8632$
v_03.01.0_0031	$285/8 = 285/8P + 8583 - 8593 - 8603 + 8613 + 8623 + 8633$
v_04.00.0_0014	$630 + 660 + 6501 \geq 8003 + 8071 + 8072 + 8073 + 8074 + 8075 + 8271 + 8272 + 8273 + 8274 + 8275 + 8276$
v_06.12.0_0001	$760 \geq 8081 + 8082 + 8083 + 8084 + 8085 + 8281 + 8282 + 8283 + 8284 + 8285 + 8286$
v_06.12.0_0002	$661 = 8471 + 8472 + 8473 + 8601 + 8602 + 8603$
v_06.12.0_0003	$761 = 8481 + 8482 + 8483 + 8611 + 8612 + 8613$
v_06.06.0_0001	$51 = 8681 - 8682 + 8683$
v_06.06.0_0002	$52 \geq 8684$
v_06.06.0_0003	$53 = 8686 + 8687 + 8688$
v_03.01.0_0032	$51/53 = 51 + 52 + 53 + 8689$
v_06.07.1_0001	$8790 \geq 87901$
v_06.07.1_0002	$8791 \geq 87911$
v_06.07.1_0003	$8790 + 8791 \leq 10/11$
v_06.07.1_0004	$(8790 - 87901) + (8791 - 87911) \leq 10/11$

v_06.09.0_0001	8801 = 8811 + 8821 + 8831 + 8841 + 8851
v_06.09.0_0002	8861 = 8871 + 8881
v_03.02.0_0019	42 = 8801 + 8861 + 8891 + 8901
v_06.09.0_0003	8802 = 8812 + 8822 + 8832 + 8842 + 8852
v_06.09.0_0004	8862 = 8872 + 8882
v_06.09.0_0005	8912 = 8802 + 8862 + 8892 + 8902
v_06.09.0_0006	8803 = 8813 + 8823 + 8833 + 8843 + 8853
v_06.09.0_0007	8863 = 8873 + 8883
v_06.09.0_0008	8913 = 8803 + 8863 + 8893 + 8903
v_03.02.0_0020	17 = 8912 + 8913
v_03.02.0_0021	170/4 = 8802 + 8803
v_03.02.0_0022	170 = 8812 + 8813
v_03.02.0_0023	171 = 8822 + 8823
v_03.02.0_0024	172 = 8832 + 8833
v_03.02.0_0025	173 = 8842 + 8843
v_03.02.0_0026	174 = 8852 + 8853
v_03.02.0_0027	175 = 8862 + 8863
v_03.02.0_0028	1750 = 8872 + 8873
v_03.02.0_0029	1751 = 8882 + 8883
v_03.02.0_0030	176 = 8892 + 8893
v_03.02.0_0031	178/9 = 8902 + 8903
v_06.09.0_0009	8921 = 8931 + 8941 + 8951 + 8961 + 8971
v_06.09.0_0010	8981 = 8991 + 9001
v_06.09.0_0011	9061 = 8921 + 8981 + 9011 + 9021 + 9051
v_06.09.0_0012	8922 = 8932 + 8942 + 8952 + 8962 + 8972
v_06.09.0_0013	8982 = 8992 + 9002
v_06.09.0_0014	9022 = 9032 + 9042
v_06.09.0_0015	9062 = 8922 + 8982 + 9012 + 9022 + 9052
v_06.09.0_0016	8921 ≤ 170/4 + 8801 + 43
v_06.09.0_0017	8931 ≤ 170 + 8811
v_06.09.0_0018	8941 ≤ 171 + 8821
v_06.09.0_0019	8951 ≤ 172 + 8831
v_06.09.0_0020	8961 ≤ 173 + 8841 + 430/8
v_06.09.0_0021	8971 ≤ 174 + 8851 + 439
v_06.09.0_0022	8981 ≤ 175 + 8861 + 44
v_06.09.0_0023	8991 ≤ 1750 + 8871 + 440/4
v_06.09.0_0024	9001 ≤ 1751 + 8881 + 441
v_06.09.0_0025	9011 ≤ 176 + 8891 + 46
v_06.09.0_0026	9021 ≤ 45
v_06.09.0_0027	9051 ≤ 178/9 + 8901 + 47/48
v_06.09.0_0028	8922 ≤ 170/4 + 8801 + 43
v_06.09.0_0029	8932 ≤ 170 + 8811
v_06.09.0_0030	8942 ≤ 171 + 8821
v_06.09.0_0031	8952 ≤ 172 + 8831
v_06.09.0_0032	8962 ≤ 173 + 8841 + 430/8
v_06.09.0_0033	8972 ≤ 174 + 8851 + 439
v_06.09.0_0034	8982 ≤ 175 + 8861 + 44

v_06.09.0_0035	$8992 \leq 1750 + 8871 + 440/4$
v_06.09.0_0036	$9002 \leq 1751 + 8881 + 441$
v_06.09.0_0037	$9012 \leq 176 + 8891 + 46$
v_06.09.0_0038	$9022 \leq 45$
v_06.09.0_0039	$9032 \leq 450/3$
v_06.09.0_0040	$9042 \leq 454/9$
v_06.09.0_0040	$9052 \leq 178/9 + 8901 + 47/48$
v_03.02.0_0032	$450/3 + 178/9 \geq 9072 + 9073 + 450$
v_03.02.0_0033	$454/9 + 178/9 \geq 9076 + 9077$
v_04.00.0_0015	$74 \geq 740$
v_04.00.0_0016	$62 = 620 + 621 + 622 + 623 + 624$
v_04.00.0_0017	$631/4 = 9110 - 9111 + 9112 - 9113$
v_04.00.0_0018	$635/8 = 9115 - 9116$
v_04.00.0_0019	$640/8 = 640 + 641/8$
v_04.00.0_0020	$752/9 \geq 9125 + 9126 + 754$
v_04.00.0_0021	$651 = 6510 - 6511$
v_04.00.0_0022	$76A = 760 + 7620 + 7630 + 764/8$
v_04.00.0_0023	$76B = 761 + 7621 + 7631 + 769$
v_04.00.0_0024	$66A = 660 + 6620 + 6630 + 664/7 + 6690$
v_04.00.0_0025	$66B = 661 + 6621 + 6631 + 668 + 6691$
v_06.12.0_0004	$76 = 76A + 76B$
v_06.12.0_0005	$66 = 66A + 66B$
v_06.13.0_0001	$9134 = 9135 - 9136 + 9137$
v_06.13.0_0002	$9138 = 9139 + 9140$
v_04.00.0_0026	$670/3 = 9134 + 9138$
v_06.14.0_0001	$9149 \geq 9150 + 9151 + 9153$
v_03.01.0_0033	$281 = 9271 + 9281$
v_03.01.0_0034	$282/3 = 9252 + 9253$
v_06.15.0_0001	$9252 = 9262 + 9272 + 9282$
v_06.15.0_0002	$9253 = 9263 + 9273 + 9283$
v_06.15.0_0003	$9291 = 9301 + 9311$
v_06.15.0_0004	$9321 = 9331 + 9341$
v_06.15.0_0005	$9351 = 9361 + 9371$
v_03.01.0_0035	$282 = 9262 + 9263$
v_03.01.0_0036	$283 = 9272 + 9282 + 9273 + 9283$
v_06.15.0_0006	$9292 = 9302 + 9312$
v_06.15.0_0007	$9293 = 9303 + 9313$
v_06.15.0_0008	$9352 = 9362 + 9372$
v_06.15.0_0009	$9353 = 9363 + 9373$
v_03.01.0_0037	$29 \geq 9301 + 9302 + 9303$
v_03.01.0_0038	$51/53 \geq 9321$
v_06.06.0_0004	$51 \geq 9331$
v_03.02.0_0034	$17 \geq 9361 + 9362 + 9363$
v_03.02.0_0035	$42/48 \geq 9371 + 9372 + 9373$
v_04.00.0_0027	$750 \geq 9421$
v_04.00.0_0028	$751 \geq 9431$
v_04.00.0_0029	$752/9 \geq 9441$

v_06.15.0_0010	$9461 \leq 650 + 6503$
v_06.15.0_0011	$9481 \leq 7630 + 7631 + 74 - 740$
v_06.15.0_0012	$9491 \leq 6630 + 6631 + 641/8$

Abbreviated schema for companies with capital

Formula id	Control
v_03.01.0_0002	$22/27 = 22 + 23 + 24 + 25 + 26 + 27$
v_03.01.0_0001	$21/28 = 21 + 22/27 + 28$
v_03.01.0_0007	$29 = 290 + 291$
v_03.01.0_0010	$3 = 30/36 + 37$
v_03.01.0_0011	$40/41 = 40 + 41$
v_03.01.0_0008	$29/58 = 29 + 3 + 40/41 + 50/53 + 54/58 + 490/1$
v_03.02.0_0001	$10 = 100 - 101$
v_03.02.0_0002	$11 = 1100/10 + 1109/19$
v_03.02.0_0003	$10/11 = 10 + 11$
v_03.02.0_0004	$130/1 = 130 + 1311 + 1312 + 1313 + 1319$
v_03.02.0_0005	$13 = 130/1 + 132 + 133$
v_03.02.0_0006	$10/15 = 10/11 + 12 + 13 + 14 + 15 - 19$
v_03.02.0_0007	$160/5 = 160 + 161 + 162 + 163 + 164/5$
v_03.02.0_0008	$16 = 160/5 + 168$
v_03.02.0_0009	$170/4 = 172/3 + 174/0$
v_03.02.0_0011	$17 = 170/4 + 175 + 176 + 178/9$
v_03.02.0_0012	$43 = 430/8 + 439$
v_03.02.0_0013	$44 = 440/4 + 441$
v_03.02.0_0014	$45 = 450/3 + 454/9$
v_03.02.0_0015	$42/48 = 42 + 43 + 44 + 46 + 45 + 47/48$
v_03.02.0_0016	$17/49 = 17 + 42/48 + 492/3$
v_03.01.0_0014	$20/58 = 20 + 21/28 + 29/58$
v_03.02.0_0017	$10/49 = 10/15 + 16 + 17/49$
v_03.01.0_0015	$20/58 = 10/49$
v_04.00.0_0004	$9901 = 9900 - 62 - 630 - 631/4 - 635/8 - 640/8 - 649 - 66A$
v_04.00.0_0006	$75/76B = 75 + 76B$
v_04.00.0_0030	$75 \geq 753$
v_04.00.0_0008	$65/66B = 65 + 66B$
v_04.00.0_0009	$9903 = 9901 + 75/76B - 65/66B$
v_04.00.0_0011	$9904 = 9903 + 780 - 680 - 67/77$
v_04.00.0_0012	$9905 = 9904 + 789 - 689$
v_05.00.0_0001	$9906 = 9905 + 14P$
v_05.00.0_0003	$691/2 = 691 + 6920 + 6921$
v_05.00.0_0004	$694/7 = 694 + 695 + 696 + 697$
v_03.02.0_0018	$14 = 9906 + 791/2 - 691/2 + 794 - 694/7$
v_06.01.1_0001	$8059 = 8059P + 8029 - 8039 + 8049$
v_06.01.1_0002	$8129 = 8129P + 8079 - 8089 + 8099 - 8109 + 8119$
v_03.01.0_0039	$21 = 8059 - 8129$
v_06.01.2_0001	$8199 = 8199P + 8169 - 8179 + 8189$
v_06.01.2_0002	$8259 = 8259P + 8219 + 8229 - 8239 + 8249$
v_06.01.2_0003	$8329 = 8329P + 8279 - 8289 + 8299 - 8309 + 8319$

v_03.01.0_0040	$22/27 = 8199 + 8259 - 8329$
v_06.01.3_0001	$8395 = 8395P + 8365 - 8375 + 8385 + 8386$
v_06.01.3_0002	$8455 = 8455P + 8415 + 8425 - 8435 + 8445$
v_06.01.3_0003	$8525 = 8525P + 8475 - 8485 + 8495 - 8505 + 8515$
v_06.01.3_0004	$8555 = 8555P + 8545$
v_03.01.0_0041	$28 = 8395 + 8455 - 8525 - 8555$
v_03.01.0_0042	$50/53 \geq 8721$
v_03.02.0_0020	$17 = 8912 + 8913$
v_06.03.0_0001	$8921 = 891 + 901$
v_06.03.0_0002	$8981 = 8991 + 9001$
v_06.03.0_0003	$9061 = 8921 + 8981 + 9011 + 9021 + 9051$
v_06.03.0_0004	$8922 = 892 + 902$
v_06.03.0_0005	$8982 = 8992 + 9002$
v_06.03.0_0006	$9022 = 9032 + 9042$
v_06.03.0_0007	$9062 = 8922 + 8982 + 9012 + 9022 + 9052$
v_06.04.0_0001	$76 = 76A + 76B$
v_06.04.0_0002	$66 = 66A + 66B$
v_04.00.0_0031	$76A \geq 8089 + 8289$
v_04.00.0_0032	$76B \geq 8485$
v_03.02.0_0036	$450/3 + 178/9 \geq 9072$
v_03.02.0_0037	$454/9 + 178/9 \geq 9076$

Abbreviated schema for companies without capital

Formula id	Control
v_03.01.0_0002	$22/27 = 22 + 23 + 24 + 25 + 26 + 27$
v_03.01.0_0001	$21/28 = 21 + 22/27 + 28$
v_03.01.0_0007	$29 = 290 + 291$
v_03.01.0_0010	$3 = 30/36 + 37$
v_03.01.0_0011	$40/41 = 40 + 41$
v_03.01.0_0008	$29/58 = 29 + 3 + 40/41 + 50/53 + 54/58 + 490/1$
v_03.02.0_0003	$10/11 = 110 + 111$
v_03.02.0_0004	$130/1 = 1311 + 1312 + 1313 + 1319$
v_03.02.0_0005	$13 = 130/1 + 132 + 133$
v_03.02.0_0006	$10/15 = 10/11 + 12 + 13 + 14 + 15 - 19$
v_03.02.0_0007	$160/5 = 160 + 161 + 162 + 163 + 164/5$
v_03.02.0_0008	$16 = 160/5 + 168$
v_03.02.0_0009	$170/4 = 172/3 + 174/0$
v_03.02.0_0011	$17 = 170/4 + 175 + 176 + 178/9$
v_03.02.0_0012	$43 = 430/8 + 439$
v_03.02.0_0013	$44 = 440/4 + 441$
v_03.02.0_0014	$45 = 450/3 + 454/9$
v_03.02.0_0015	$42/48 = 42 + 43 + 44 + 46 + 45 + 47/48$
v_03.02.0_0016	$17/49 = 17 + 42/48 + 492/3$
v_03.01.0_0014	$20/58 = 20 + 21/28 + 29/58$
v_03.02.0_0017	$10/49 = 10/15 + 16 + 17/49$
v_03.01.0_0015	$20/58 = 10/49$
v_04.00.0_0004	$9901 = 9900 - 62 - 630 - 631/4 - 635/8 - 640/8 - 649 - 66A$

v_04.00.0_0006	$75/76B = 75 + 76B$
v_04.00.0_0030	$75 \geq 753$
v_04.00.0_0008	$65/66B = 65 + 66B$
v_04.00.0_0009	$9903 = 9901 + 75/76B - 65/66B$
v_04.00.0_0011	$9904 = 9903 + 780 - 680 - 67/77$
v_04.00.0_0012	$9905 = 9904 + 789 - 689$
v_05.00.0_0001	$9906 = 9905 + 14P$
v_05.00.0_0003	$691/2 = 691 + 6920 + 6921$
v_05.00.0_0004	$694/7 = 694 + 695 + 696 + 697$
v_03.02.0_0018	$14 = 9906 + 791/2 - 691/2 + 794 - 694/7$
v_06.01.1_0001	$8059 = 8059P + 8029 - 8039 + 8049$
v_06.01.1_0002	$8129 = 8129P + 8079 - 8089 + 8099 - 8109 + 8119$
v_03.01.0_0039	$21 = 8059 - 8129$
v_06.01.2_0001	$8199 = 8199P + 8169 - 8179 + 8189$
v_06.01.2_0002	$8259 = 8259P + 8219 + 8229 - 8239 + 8249$
v_06.01.2_0003	$8329 = 8329P + 8279 - 8289 + 8299 - 8309 + 8319$
v_03.01.0_0040	$22/27 = 8199 + 8259 - 8329$
v_06.01.3_0001	$8395 = 8395P + 8365 - 8375 + 8385 + 8386$
v_06.01.3_0002	$8455 = 8455P + 8415 + 8425 - 8435 + 8445$
v_06.01.3_0003	$8525 = 8525P + 8475 - 8485 + 8495 - 8505 + 8515$
v_06.01.3_0004	$8555 = 8555P + 8545$
v_03.01.0_0041	$28 = 8395 + 8455 - 8525 - 8555$
v_03.02.0_0020	$17 = 8912 + 8913$
v_06.03.0_0001	$8921 = 891 + 901$
v_06.03.0_0002	$8981 = 8991 + 9001$
v_06.03.0_0003	$9061 = 8921 + 8981 + 9011 + 9021 + 9051$
v_06.03.0_0004	$8922 = 892 + 902$
v_06.03.0_0005	$8982 = 8992 + 9002$
v_06.03.0_0006	$9022 = 9032 + 9042$
v_06.03.0_0007	$9062 = 8922 + 8982 + 9012 + 9022 + 9052$
v_06.04.0_0001	$76 = 76A + 76B$
v_06.04.0_0002	$66 = 66A + 66B$
v_04.00.0_0031	$76A \geq 8089 + 8289$
v_04.00.0_0032	$76B \geq 8485$
v_03.02.0_0036	$450/3 + 178/9 \geq 9072$
v_03.02.0_0037	$454/9 + 178/9 \geq 9076$

APPENDIX 2.2: LIST OF COMPLEMENTARY ARITHMETIC AND LOGIC CONTROLS

The annual accounts drawn up in XBRL format do not necessarily have to satisfy additional arithmetic and logical controls (which are not published in the Belgian Bulletin) to be accepted by the NBB.

Full schema for companies with capital

Formula id	Control
c_04.00.0_0001	$630 + 660 + 6501 = 8003 + 8071 + 8072 + 8073 + 8074 + 8075 + 8271 + 8272 + 8273 + 8274 + 8275 + 8276$
c_03.01.0_0001	$40/41 \geq 9311 + 9312 + 9313$
c_04.00.0_0002	$652/9 \geq 653 + 6560 - 6561 + 654 + 655$

c_04.00.0_0003	$652/9 \geq 9471 + 6560 - 6561$
c_06.04.1_0001	$8651 \geq 8601 - 8611$
c_06.04.2_0001	$8652 \geq 8602 - 8612$
c_06.04.3_0001	$8653 \geq 8603 - 8613$
c_06.07.1_0001	$8712 \leq 41 + 291$
c_03.02.0_0001	$100 \geq 8721 + 8731$
c_03.01.0_0002	If 50 or 8721 is filled, then 50 and 8721 are filled
c_06.07.1_0002	If 8721 or 8722 is filled, then 8721 and 8722 are filled
c_06.07.1_0003	If 8731 or 8732 is filled, then 8731 and 8732 are filled
c_06.07.1_0004	If 8740 and/or 8741 is filled, then 8742 must be filled
c_06.07.1_0005	$8740 \leq 170 + 171 + 8811 + 8821$
c_06.07.1_0006	If 8745 and/or 8746 are filled, then 8747 must be filled
c_06.07.1_0007	If 8761 or 8762 is filled, then 8761 and 8762 are filled
c_06.07.1_0008	$8761 \geq 8771 + 8781$
c_06.09.0_0001	If 9061 is filled, then $9061 < 17 + 42/48$
c_06.09.0_0002	If 9062 is filled, then $9062 < 17 + 42/48$
c_06.09.0_0003	If 9062 is filled, then $91611 \exists$ or $91621 \exists$ or $91631 \exists$ or $91711 \exists$ or $91721 \exists$ or $91811 \exists$ or $91821 \exists$ or $91911 \exists$ or $91921 \exists$ or $92011 \exists$ or $92021 \exists$
c_06.13.0_0001	$9141 \geq 9142$
c_04.00.0_0004	If 600/8 and/or 61 is filled, then 9145 must be filled
c_04.00.0_0005	If 70/76A is filled, 9146 must be filled
c_04.00.0_0006	If 62 is filled, 9147 must be filled
c_05.00.0_0001	If 694 is filled, 9148 must be filled
c_06.14.0_0001	If 91611 or 91621 is filled, then 91611 and 91621 are filled
c_06.14.0_0002	If 91612 or 91622 is filled, then 91612 and 91622 are filled
c_06.14.0_0003	$91611 \leq 22/27 + 30/36$
c_06.14.0_0004	$91612 \leq 22/27 + 30/36$
c_06.14.0_0005	$91711 \leq 20/58$
c_06.14.0_0006	$91721 \leq 20/58$
c_06.14.0_0007	$91712 \leq 20/58$
c_06.14.0_0008	$91722 \leq 20/58$
c_06.14.0_0009	$91811 \leq 20/58$
c_06.14.0_0010	$91821 \leq 20/58$
c_06.14.0_0011	$91812 \leq 20/58$
c_06.14.0_0012	$91822 \leq 20/58$
c_06.14.0_0013	$91911 \leq 20/58$
c_06.14.0_0014	$91921 \leq 20/58$
c_06.14.0_0015	$91912 \leq 20/58$
c_06.14.0_0016	$91922 \leq 20/58$
c_06.14.0_0017	$92011 \leq 20/58$
c_06.14.0_0018	$92021 \leq 20/58$
c_06.14.0_0019	$92012 \leq 20/58$
c_06.14.0_0020	$92022 \leq 20/58$
c_03.01.0_0003	$21P = 8051P + 8052P + 8053P + 8054P + 8055P - 8121P - 8122P - 8123P - 8124P - 8125P$
c_03.01.0_0004	$22P = 8191P + 8251P - 8321P$
c_03.01.0_0005	$23P = 8192P + 8252P - 8322P$

c_03.01.0_0006	$24P = 8193P + 8253P - 8323P$
c_03.01.0_0007	$25P = 8194P + 8254P - 8324P$
c_03.01.0_0008	$26P = 8195P + 8255P - 8325P$
c_03.01.0_0009	$27P = 8196P + 8256P - 8326P$
c_03.01.0_0010	$280P = 8391P + 8451P - 8521P - 8551P$
c_03.01.0_0011	$282P = 8392P + 8452P - 8522P - 8552P$
c_03.01.0_0012	$284P = 8393P + 8453P - 8523P - 8553P$
c_03.01.0_0013	$3 - 36 = 3P - 36P + 71 - 609 - 9110 + 9111$
c_03.02.0_0002	$13 = 13P + 6920 + 6921 + 689 - 789 - 792$
c_03.02.0_0003	$130/1 + 133 = 130/1P + 133P + 6921 - 792$
c_03.02.0_0004	$132 = 132P + 689 - 789$
c_03.02.0_0005	$160/5 - 161 = 160/5P - 161P + 635/8 + 6620 + 6621 - 7620 - 7621 + 6560 - 6561$
c_03.02.0_0006	$160 = 160P + 635$
c_03.02.0_0007	$168 = 168P + 680 - 780$
c_03.01.0_0014	$20/58 > 0$
c_06.16.0_0001	$9500 \leq 291 + 41$
c_04.00.0_0007	$61 - 617 \geq 9503 + 9504$
c_06.16.0_0002	$9501 \leq 20/58$
c_06.16.0_0003	$9502 \leq 20/58$
c_06.10.0_0001	If 9087 is filled, then $9087 < 62$
c_06.10.0_0002	$617 \leq 61$

Full schema for companies without capital

Formula id	Control
c_04.00.0_0001	$630 + 660 + 6501 = 8003 + 8071 + 8072 + 8073 + 8074 + 8075 + 8271 + 8272 + 8273 + 8274 + 8275 + 8276$
c_03.01.0_0001	$40/41 \geq 9311 + 9312 + 9313$
c_04.00.0_0002	$652/9 \geq 653 + 6560 - 6561 + 654 + 655$
c_04.00.0_0003	$652/9 \geq 9471 + 6560 - 6561$
c_06.04.1_0001	$8651 \geq 8601 - 8611$
c_06.04.2_0001	$8652 \geq 8602 - 8612$
c_06.04.3_0001	$8653 \geq 8603 - 8613$
c_06.07.1_0004	If 8740 and/or 8741 are filled, then 8742 must be filled
c_06.07.1_0005	$8740 \leq 170 + 171 + 8811 + 8821$
c_06.07.1_0006	If 8745 and/or 8746 are filled, then 8747 must be filled
c_06.07.1_0007	If 8761 or 8762 is filled, then 8761 and 8762 are filled
c_06.07.1_0008	$8761 \geq 8771 + 8781$
c_06.09.0_0001	If 9061 is filled, then $9061 < 17 + 42/48$
c_06.09.0_0002	If 9062 is filled, then $9062 < 17 + 42/48$
c_06.09.0_0003	If 9062 is filled, then $91611 \exists$ or $91621 \exists$ or $91631 \exists$ or $91711 \exists$ or $91721 \exists$ or $91811 \exists$ or $91821 \exists$ or $91911 \exists$ or $91921 \exists$ or $92011 \exists$ or $92021 \exists$
c_06.13.0_0001	$9141 \geq 9142$
c_04.00.0_0004	If 600/8 and/or 61 is filled, then 9145 must be filled
c_04.00.0_0005	If 70/76A is filled, 9146 must be filled
c_04.00.0_0006	If 62 is filled, 9147 must be filled
c_05.00.0_0001	If 694 is filled, 9148 must be filled
c_06.14.0_0001	If 91611 or 91621 is filled, then 91611 and 91621 are completed

c_06.14.0_0002	If 91612 or 91622 is filled, then 91612 and 91622 are completed
c_06.14.0_0003	$91611 \leq 22/27 + 30/36$
c_06.14.0_0004	$91612 \leq 22/27 + 30/36$
c_06.14.0_0005	$91711 \leq 20/58$
c_06.14.0_0006	$91721 \leq 20/58$
c_06.14.0_0007	$91712 \leq 20/58$
c_06.14.0_0008	$91722 \leq 20/58$
c_06.14.0_0009	$91811 \leq 20/58$
c_06.14.0_0010	$91821 \leq 20/58$
c_06.14.0_0011	$91812 \leq 20/58$
c_06.14.0_0012	$91822 \leq 20/58$
c_06.14.0_0013	$91911 \leq 20/58$
c_06.14.0_0014	$91921 \leq 20/58$
c_06.14.0_0015	$91912 \leq 20/58$
c_06.14.0_0016	$91922 \leq 20/58$
c_06.14.0_0017	$92011 \leq 20/58$
c_06.14.0_0018	$92021 \leq 20/58$
c_06.14.0_0019	$92012 \leq 20/58$
c_06.14.0_0020	$92022 \leq 20/58$
c_03.01.0_0003	$21P = 8051P + 8052P + 8053P + 8054P + 8055P - 8121P - 8122P - 8123P - 8124P - 8125P$
c_03.01.0_0004	$22P = 8191P + 8251P - 8321P$
c_03.01.0_0005	$23P = 8192P + 8252P - 8322P$
c_03.01.0_0006	$24P = 8193P + 8253P - 8323P$
c_03.01.0_0007	$25P = 8194P + 8254P - 8324P$
c_03.01.0_0008	$26P = 8195P + 8255P - 8325P$
c_03.01.0_0009	$27P = 8196P + 8256P - 8326P$
c_03.01.0_0010	$280P = 8391P + 8451P - 8521P - 8551P$
c_03.01.0_0011	$282P = 8392P + 8452P - 8522P - 8552P$
c_03.01.0_0012	$284P = 8393P + 8453P - 8523P - 8553P$
c_03.01.0_0013	$3 - 36 = 3P - 36P + 71 - 609 - 9110 + 9111$
c_03.02.0_0002	$13 = 13P + 6920 + 6921 + 689 - 789 - 792$
c_03.02.0_0003	$130/1 + 133 = 130/1P + 133P + 6921 - 792$
c_03.02.0_0004	$132 = 132P + 689 - 789$
c_03.02.0_0005	$160/5 - 161 = 160/5P - 161P + 635/8 + 6620 + 6621 - 7620 - 7621 + 6560 - 6561$
c_03.02.0_0006	$160 = 160P + 635$
c_03.02.0_0007	$168 = 168P + 680 - 780$
c_03.01.0_0014	$20/58 > 0$
c_06.16.0_0001	$9500 \leq 291 + 41$
c_04.00.0_0007	$61 - 617 \geq 9503 + 9504$
c_06.16.0_0002	$9501 \leq 20/58$
c_06.16.0_0003	$9502 \leq 20/58$
c_06.10.0_0001	If 9087 is filled, then $9087 < 62$
c_06.10.0_0002	$617 \leq 61$

Abbreviated schema for companies with capital

Formula id	Control
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c_03.01.0_0001	$50/53 \geq 1312$
c_04.00.0_0001	If 62 \geq 50000, then 9087 is filled
c_04.00.0_0002	$630 = 8079 + 8279$
c_04.00.0_0003	$66B \geq 8475$
c_03.02.0_0001	$100 \geq 8721 + 8731$
c_03.02.0_0002	If 1312 or 8721 is filled, then 1312 and 8721 are filled
c_06.02.0_0001	If 8721 or 8722 is filled, then 8721 and 8722 are filled
c_06.02.0_0002	If 8731 or 8732 is filled, then 8731 and 8732 are filled
c_06.03.0_0001	If 9061 is filled, then $9061 < 17 + 42/48$
c_06.03.0_0002	If 9062 is filled, then $9062 < 17 + 42/48$
c_06.03.0_0003	If 9062 is filled, then $91611 \exists$ or $91621 \exists$ or $91631 \exists$ or $91711 \exists$ or $91721 \exists$ or $91811 \exists$ or $91821 \exists$ or $91911 \exists$ or $91921 \exists$ or $92011 \exists$ or $92021 \exists$
c_06.05.0_0001	$91611 \leq 22/27 + 30/36$
c_06.05.0_0002	$91612 \leq 22/27 + 30/36$
c_06.05.0_0003	$91711 \leq 20/58$
c_06.05.0_0004	$91721 \leq 20/58$
c_06.05.0_0005	$91712 \leq 20/58$
c_06.05.0_0006	$91722 \leq 20/58$
c_06.05.0_0007	$91811 \leq 20/58$
c_06.05.0_0008	$91812 \leq 20/58$
c_06.05.0_0009	$91821 \leq 20/58$
c_06.05.0_0010	$91822 \leq 20/58$
c_06.05.0_0011	$91911 \leq 20/58$
c_06.05.0_0012	$91912 \leq 20/58$
c_06.05.0_0013	$91921 \leq 20/58$
c_06.05.0_0014	$91922 \leq 20/58$
c_06.05.0_0015	$92011 \leq 20/58$
c_06.05.0_0016	$92021 \leq 20/58$
c_06.05.0_0017	$92012 \leq 20/58$
c_06.05.0_0018	$92022 \leq 20/58$
c_06.05.0_0019	If 91611 or 91621 is filled, then 91611 and 91621 are filled
c_06.05.0_0020	If 91612 or 91622 is filled, then 91612 and 91622 are filled
c_06.06.0_0001	$9294 \leq 20/58$
c_06.06.0_0002	$9295 \leq 20/58$
c_06.06.0_0003	$9500 \leq 291 + 41$
c_06.06.0_0004	$9501 \leq 20/58$
c_06.06.0_0005	$9502 \leq 20/58$
c_03.02.0_0003	$12 = 12P + 8259 - 8259P + 8455 - 8455P$
c_03.02.0_0004	$13 = 13P + 6920 + 6921 + 689 - 789 - 791/2$
c_03.01.0_0002	$21P = 8059P - 8129P$
c_03.01.0_0003	$22/27P = 8199P + 8259P - 8329P$
c_03.01.0_0004	$28P = 8395P + 8455P - 8525P - 8555P$
c_03.02.0_0005	$132 = 132P + 689 - 789$
c_03.01.0_0005	$20/58 > 0$
c_06.04.0_0001	If 9087 is filled, then $9087 < 62$

Abbreviated schema for companies without capital

Formula id	Control
c_03.01.0_0001	$50/53 \geq 1312$
c_04.00.0_0001	If 62 \geq 50000, then 9087 is filled
c_04.00.0_0002	$630 = 8079 + 8279$
c_04.00.0_0003	$66B \geq 8475$
c_06.03.0_0001	If 9061 is filled, then $9061 < 17 + 42/48$
c_06.03.0_0002	If 9062 is filled, then $9062 < 17 + 42/48$
c_06.03.0_0003	If 9062 is filled, then $91611 \exists$ or $91621 \exists$ or $91631 \exists$ or $91711 \exists$ or $91721 \exists$ or $91811 \exists$ or $91821 \exists$ or $91911 \exists$ or $91921 \exists$ or $92011 \exists$ or $92021 \exists$
c_06.05.0_0001	$91611 \leq 22/27 + 30/36$
c_06.05.0_0002	$91612 \leq 22/27 + 30/36$
c_06.05.0_0003	$91711 \leq 20/58$
c_06.05.0_0004	$91721 \leq 20/58$
c_06.05.0_0005	$91712 \leq 20/58$
c_06.05.0_0006	$91722 \leq 20/58$
c_06.05.0_0007	$91811 \leq 20/58$
c_06.05.0_0008	$91812 \leq 20/58$
c_06.05.0_0009	$91821 \leq 20/58$
c_06.05.0_0010	$91822 \leq 20/58$
c_06.05.0_0011	$91911 \leq 20/58$
c_06.05.0_0012	$91912 \leq 20/58$
c_06.05.0_0013	$91921 \leq 20/58$
c_06.05.0_0014	$91922 \leq 20/58$
c_06.05.0_0015	$92011 \leq 20/58$
c_06.05.0_0016	$92021 \leq 20/58$
c_06.05.0_0017	$92012 \leq 20/58$
c_06.05.0_0018	$92022 \leq 20/58$
c_06.05.0_0019	If 91611 or 91621 is filled, then 91611 and 91621 are filled
c_06.05.0_0020	If 91612 or 91622 is filled, then 91612 and 91622 are filled
c_06.06.0_0001	$9294 \leq 20/58$
c_06.06.0_0002	$9295 \leq 20/58$
c_06.06.0_0003	$9500 \leq 291 + 41$
c_06.06.0_0004	$9501 \leq 20/58$
c_06.06.0_0005	$9502 \leq 20/58$
c_03.02.0_0003	$12 = 12P + 8259 - 8259P + 8455 - 8455P$
c_03.02.0_0004	$13 = 13P + 6920 + 6921 + 689 - 789 - 791/2$
c_03.01.0_0002	$21P = 8059P - 8129P$
c_03.01.0_0003	$22/27P = 8199P + 8259P - 8329P$
c_03.01.0_0004	$28P = 8395P + 8455P - 8525P - 8555P$
c_03.02.0_0005	$132 = 132P + 689 - 789$
c_03.01.0_0005	$20/58 > 0$
c_06.04.0_0001	If 9087 is filled, then $9087 < 62$

APPENDIX 2.3: LIST OF CONTROL EQUATIONS FOR THE SOCIAL BALANCE SHEET

Not yet available in the taxonomy.

APPENDIX 3: LIST OF ARITHMETIC AND LOGIC CONTROLS FOR ASSOCIATIONS AND FOUNDATIONS

APPENDIX 3.1: LIST OF LEGAL ARITHMETIC AND LOGIC CONTROLS

Not yet available in the taxonomy.

APPENDIX 3.2: LIST OF COMPLEMENTARY ARITHMETIC AND LOGIC CONTROLS

Not yet available in the taxonomy.

APPENDIX 3.3: LIST OF CONTROL EQUATIONS FOR THE SOCIAL BALANCE SHEET

Not yet available in the taxonomy.

APPENDIX 4: INSTANCE DOCUMENT TEMPLATE

TODO

APPENDIX 5: VALUE LISTS DEFINED IN THE TAXONOMY

List	Source	Other
Postal code (Belgium)	The Post office	X
Country code	ISO 3166	X
NACE code	Statistical Office	
Commercial court	SPF Justice	X
Legal form	ECB/NBB	X
Joint Committee	Federal Public Service	X
Function	NBB	X
Annual account schema	NBB	
Language code	NBB	
Accountant opinion	Institute of Registered Auditors	
Address type	NBB	X
Publication code	NBB	
Consolidation level	NBB	
Contact type	NBB	
Derivatives not measured fair value nature	NBB	