Documentation

XBRL CH Taxonomy 2024

for SME financial and tax reporting

in accordance with the new Swiss Code of Obligations

Consultation draft

Dr. Ghislain Fourny
ETH Zurich
ghislain.fourny@inf.ethz.ch

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Alexander Bosshard
Institute for Applied Computer Science
Zurich University of Applied Sciences

Renderings by

Charles Hoffman, CPA

1. Management Summary

XBRL - eXtensible Business Reporting Language - is a markup language for the standardized coding of business reports. XBRL is a financial application that is syntactically based on the **XML** - eXtensible Markup Language - standard and is maintained by XBRL International. Documents written in XML are machine-readable and can therefore be processed automatically. This therefore also applies to business reports written in XBRL.

Business reports are prepared worldwide according to different accounting principles (financial statements). IFRS, for example, is widely used, while other systems are only significant at national level, e.g. US GAAP or the **financial statements in accordance with the Swiss Code of Obligations (OR)**. In order for XBRL to be used in Switzerland for financial statements in accordance with the Swiss Code of Obligations, an OR taxonomy was proposed in 2018, which is encoded in XBRL. Annual reports that are to be processed automatically by a data recipient are based on this standardized taxonomy, which contains, among other things, the list of concepts (line items) to be used.

The taxonomy working group of the Swiss XBRL jurisdiction (www.xbrl-ch.ch) developed a new version of the taxonomy in 2023 and 2024 and is officially publishing it in August 2024 for a public consultation. This revised version is both a simplification of the previous taxonomy, making it leaner, and an extension thereof with concepts relevant to the cantonal tax offices. The general underlying principle for mixing concepts required by several authorities into the same taxonomy is that *filers should only report the same data once*. A first successful implementation of this principle is known in the Netherlands as Standard Business Reporting, and the Swiss XBRL jurisdiction intends to get inspiration in the design of its future taxonomy architecture from this Dutch national standard.

The taxonomy is deliberately kept concise; it only contains all **cross-sector concepts**, but no sector-specific details. It therefore plays the role of a "master taxonomy". Industries are free to draft extensions to the taxonomy at a later date to meet their specific requirements.

XBRL provides for extensions, whereby these are defined in separate documents and refer to the master taxonomy. Extensions may supplement the master taxonomy, in particular, introduce new concepts or reorganize hierarchies, but it cannot overwrite it, as automatic comparability of the data can no longer be guaranteed otherwise.

The new version of the taxonomy made available for consultation is published on September 2nd, 2024. It is planned to publish new versions in the future, e.g. annually.

2. Table of contents

3. Today's situation and purpose of XBRL

3.1. Transmission of annual reports today

Today, many annual reports are published or transmitted on paper, in HTML, as a PDF, in Word or in Excel. The format and level of detail, perhaps even some account designations, are chosen by the publishing company. The reports are therefore not suitable for simple further processing by third parties, e.g. trustees, tax offices or credit and research departments of banks. **Value-added automatic processing is impossible**.

According to Strzyz [1], annual reports also have other shortcomings:

- Information monopoly of the companies
- High degree of company-specific individuality in reporting
- Control of information transfer by companies, e.g. when structuring the sequence, designations, aggregations, assignment to items, etc.
- Information hierarchy unchanged over time despite changing problem areas such as goodwill impairments, pension fund deficits or financial debt

3.2. The need for an international standard

It is often claimed that data exchange, e.g. within a company or between companies and their industry association secretariat, is standardized. However, in these cases, a data format is often agreed that is not available to the wider public. For this reason, there is a myriad of "standards" on the market.

A standard is defined in Wikipedia as a "uniform, widely recognized way of producing or performing something that has prevailed over other ways and means." The standard annual report formats described above do not meet this requirement.

3.3. XBRL

XBRL [3] (eXtensible Business Reporting Language) was developed specifically for use in business reports and, in particular, financial and sustainability reporting.

XBRL standardizes the format in which a report is submitted, enabling automated processing and machine readability. XBRL is based on a cubic data model that is well known in data warehousing (e.g., OLAP), with data reported as individual facts. These facts are structured in data cubes whose dimensions are organized in hierarchies. This allows slicing, dicing, zooming in and out, etc. Today, the data model is known as the Open Information Model (OIM).

An annual report is described in an XBRL document called **instance document**. This document consists of facts (typically hundreds or thousands). Each fact has an associated context (what, where, how, when, ...) and a value. One or more XBRL taxonomies schemas are linked to the

instance document. Taxonomy schemas define **concepts**, also called line items or positions**.** Concepts define *what* can be reported as a fact. Fig. 1 shows a fact with its context (here concept, period, entity, unit) and its value.

Concept [axis]	Period [axis]	Entity [Axis]	Unit [axis]	Value
Current assets	December 31, 2024	Sample Switzerland AG	CHF	100'000

3.4. Syntax

Although in its initial form, instance documents had to be in the XML syntax, today, there are now several syntaxes available: XML, JSON, CSV, and XHTML (Inline XBRL). Thanks to the Open Information Model, the underlying syntax is losing in importance and the data model gaining in importance.

3.5. Taxonomies

Annual reports from different companies differ not only in the level of detail, but also in the accounting standard used. There is no universal accounting system and therefore no XBRL taxonomy that could unify all accounting standards existing in the world. Accordingly, each accounting standard has its own concepts and the concepts have their own semantics. Accounting standards have of course existed long before XBRL (e.g., IFRS, US GAAP...). Many responsible accounting boards (e.g., IASB, FASB...) have "digitalized them" as XBRL taxonomies, and many authorities (The SEC, the European Union...) have also started to mandate companies to file their report against the XBRL taxonomy of the accounting standard mandatory in their jurisdiction.

An XBRL instance document, containing the facts of the annual report, is thus always linked to a taxonomy containing the metadata of the annual report. The taxonomy contains the XBRL schemas already mentioned as well as other metadata such as references to law and literature, documentation, structural information (hierarchies), calculation rules, formulas, validity rules, etc.

A taxonomy consists of:

- **Reporting elements** (concepts, abstracts, top-level line items, hypercubes, dimensions, members)
- **Relationships** between report elements that determine the sequence and correct structure in the annual report (Fig. 2). Any number of relationships can be defined so that the annual report can be issued in several versions (for different recipient
- References to **accounting documentation (e.g., by number) or law (by article, paragraph, etc)** and labels for the concepts. Labels are possible in several languages
- References to detailed **documentation** for the concepts.
- Formulas that limit the mathematical relationships between the concepts. These formulas allow errors to be detected and corrected at an early stage. For example, the liabilities in a balance sheet must correspond to the assets.
- A more detailed description of the value ranges for contexts, i.e. the **dimensions** that are permitted for each account. For example, values per country or region can be specified for the concept "Turnover". In this case, a *Country* dimension can be defined. The OR taxonomy as proposed in this consultation, however, does not make use of dimensions.
- Extensions for special needs

3.6. What XBRL is not

XBRL is not a programming language, but "only" a data coding agreement. XBRL does not impose any requirements regarding the software to be used. In fact, a vibrant XBRL software ecosystem has developed in recent years. Each company can therefore choose how and with whom it records its XBRL reports.

4. CH taxonomy draft of XBRL Switzerland

4.1. Available files

The taxonomy itself is available as a **Taxonomy Package** zip file under ch-taxonomy-2024-06-23.zip.

Sample reports as well as **model structures** are available under https://xbrlsite.azurewebsites.net/2024/reporting-scheme/ch/base-taxonomy/index.html

An inline XBRL report with user-friendly renderings is also available under https://xbrlsite.azurewebsites.net/2024/reporting-scheme/ch/reference-implementation/inline.html

The present documentation is available under ch-taxonomy-2024-06-23-documentation.pdf.

An online viewer is available for the German, French, Italian and English versions of the CH Taxonomy.

4.2. Philosophy

The XBRL Switzerland working group (WG) had prepared the second version of the OR taxonomy for financial statements in accordance with the Swiss Code of Obligations in 2018. This new taxonomy, known as the CH taxonomy, is both a new version and an extension in scope of the previous one to include tax-related concepts as required by the cantonal tax offices.

In 2024, the WG retained its philosophy of keeping the number of concepts to a reasonable minimum.

The taxonomy is generally tailored to the needs of SMEs. Industry-specific details, should they become necessary, can be formulated at a later date in extensions to the main taxonomy. The outsourcing of specializations in extensions leads to a clear, modular structure.

The aim of this philosophy is to create a taxonomy that is as simple and robust as possible. The inclusion of additional, no longer generally valid elements for the consideration of special interests would lead to multiple complications:

- The taxonomy would become more extensive and therefore - especially for small companies - more difficult to handle
- The number of changes per time unit increases with the number of elements. The taxonomy would therefore become obsolete more quickly.

The taxonomy would not have a modular structure and would have to be published in a new version in the event of changes, even in a sub-area. This would in turn lead to (unproductive) adjustments for the companies using the taxonomy.

4.3. The components

Like any taxonomy, the CH taxonomy is organized into components, which can be generally statements (e.g., an income statement), disclosures (also known as footnotes), or documents (e.g., the company metadata). Each component corresponds to a "data cube" with a hierarchy of report elements. Fig. 4 lists all available components in the CH taxonomy. A component is internally identified with a URI (Universal Resource Identifier), but also has a user-friendly label, usually in English.

Component
100 - Statement - Statement of Financial Position
200 - Statement - Statement of Income
300 - Statement - Statement of Cash Flows
400 - Statement - Allocation of Profits
500 - Statement - Allocation of Reserves
600 - Disclosure - Notes to Financial Statements
900 - Document - Global Common Document
910 - Document - Additional Tax Domiciles

In the CH taxonomy 2024, all components except the last one have a "flat" cube structure with only the built-in aspects (concept, entity, period, unit, language), i.e. without any additional dimension.

For example, this is the upper part of the balance sheet (shown with two reported periods):

Component: (Network and Hypercube)	
Network	100 - Statement - Statement of Financial Position (http://luca.auditchain.finance/report/role/balance-sheet)
Hypercube	Balance sheet [Hypercube]

Reporting Entity [Aspect]	AAAAAAAAAA | http://xbrlsite.com/id

Concept [Aspect]	Period [Aspect]	
	2023-12-31	2022-12-31
Assets [Roll Up]		
Current assets [Roll Up]		
Cash and cash equivalents	CHF 0	CHF 0
Current assets with market price	0	0
Trade receivable from sales and services [Roll Up]		
Trade receivable from sales and services | from third parties	CHF 0	CHF 0
Trade receivable from sales and services | from participations	0	0
Trade receivable from sales and services | from related parties and management	0	0
Allowance for doubtful accounts receivable from sales and services	0	0
Trade receivable from sales and services, total	0	0
Other short-term receivables [Roll Up]		
Other short-term receivables | from third parties	0	0
Other short-term receivables | from participations	0	0
Other short-term receivables | from related parties and management	0	0
Advances and prepayments to suppliers	0	0
Other short-term receivables, total	0	0
Inventories and work in progress [Roll Up]		
Inventories	0	0
Inventory Valuation Allowance	0	0
Unbilled Services and Work in Progress	0	0
Inventories and work in progress, total	0	0
Accrued income and prepaid expenses	0	0
Current assets, total	0	0

And this the upper part of the footnotes (shown with one reported period):

Component: (Network and Hypercube)	
Network	600 - Disclosure - Notes to Financial Satements (http://luca.auditchain.finance/report/role/notes-to-the-financial-statements)
Hypercube	Note to financial statements [Hypercube]

Reporting Entity [Aspect]	AAAAAAAAAA | http://xbrlsite.com/id

Concept [Aspect]	Period [Aspect]
	2023-01-01 | 2023-12-31
Notes to financial statements [Abstract]	
Valuation principles applied (unless prescribed by law) 959c para. 1 no. 1 CO	This is a text block.
Cash and cash equivalents and current assets with market price	This is a text block.
Trade receivables	This is a text block.
Inventories	This is a text block.
Work in progress and services not yet invoiced	This is a text block.
Financial assets	This is a text block.
Shareholdings	This is a text block.
Property, plant and equipment	This is a text block.

4.4. Components with additional dimensions

The last component uses dimensions to report the various tax domiciles (if any) across a Canton dimension. This is a user-friendly display (in practice, most companies are not likely to have so many cantons with a tax domicile).

Component: (Network and Hypercube)	
Network	910 - Document - Additional Tax Domiciles (http://luca.auditchain.finance/report/role/additional-tax-domiciles)
Hypercube	Additional tax domiciles [Hypercube]

Reporting Entity [Aspect]	AAAAAAAAAA | http://xbrlsite.com/id

	Period [Aspect]																
	2023-01-01 | 2023-12-31																
	Canton [Dimension]																
Concept [Aspect]	Aargau [Member]	Appenzell Ausserrhoden [Member]	Appenzell Innerrhoden [Member]	Basel-Landschaft [Member]	Basel-Stadt [Member]	Bern [Member]	Fribourg [Member]	Geneva [Member]	Glarus [Member]	Graubünden [Member]	Jura [Member]	Lucerne [Member]	Neuchâtel [Member]	Nidwalden [Member]	Obwalden [Member]	Sc
Additional tax domicile [Set]																
Country of additional tax domicile	asdf	asdf	asdf	asdf	asdf	asdf	asdf	asdf	asdf	asdf	asdf	asdf	adsf	asdf	asdf	asd
Municipality of additional tax domicile	asdf	asdf	asdf	asdf	asdf	asdf	asdf	asdf	asdf	asdf	asdf	asdf	asdf	asdf	asdf	asd
Address of additional tax domicile	asdfd	asdf	asdf	asdf	asdf	asdf	asdf	asdf	asdf	asdf	asdf	asdf	asdf	asdf	asdf	asd
Type of additional tax domicile																

4.5. Entry points and languages

When an instance document is produced, it can be linked to the taxonomy via different entry points, which can be seen as "flavors". In this draft, we provide four entry points, one for each language. Binding an instance document to an entry point will cause its renderings to be displayed in the chosen language.

Entry point	Entry point file
German	https://taxonomies.xbrl-ch.ch/ch-taxonomy/2024-06-23/ch-taxonomy-entry-point-de-2024-06-23.xsd
French	https://taxonomies.xbrl-ch.ch/ch-taxonomy/2024-06-23/ch-taxonomy-entry-point-fr-2024-06-23.xsd
Italian	https://taxonomies.xbrl-ch.ch/ch-taxonomy/2024-06-23/ch-taxonomy-entry-point-it-2024-06-23.xsd
English	https://taxonomies.xbrl-ch.ch/ch-taxonomy/2024-06-23/ch-taxonomy-entry-point-en-2024-06-23.xsd

The balance sheet will be available for several legal forms in the future: AG, GmbH, Genossenschaft, etc. Then, the selection of the correct legal form will be done by means of the entry point.

4.6. Presentation

The core of each component is a so-called model structure, which is a hierarchy of report elements that defines how it should be presented. This is the model structure corresponding to the statement of financial position (the balance sheet).

Line	Label	Object Class	Period Type	Balance	Report Element Name
1	**100 - Statement - Statement of Financial Position**	Network			http://taxonomies.xbrl-ch.ch/ch-taxonomy/roles/BalanceSheet
2	**Balance sheet [Hypercube]**	Table			ct:BalanceSheetHypercube
3	Balance sheet [Line Items]	LineItems			ct:BalanceSheetLineItems
4	Assets [Roll Up]	Abstract			ct:AssetsRollUp
5	Current assets [Roll Up]	Abstract			ct:CurrentAssetsRollUp
6	Cash and cash equivalents	Concept (Monetary)	As Of	Debit	ct:CashAndCashEquivalents
7	Current assets with market price	Concept (Monetary)	As Of	Debit	ct:CurrentAssetsWithMarketprice
8	Trade receivable from sales and services [Roll Up]	Abstract			ct:TradeReceivablesRollUp
9	Trade receivable from sales and services | from third parties	Concept (Monetary)	As Of	Debit	ct:TradeReceivablesByThirdParties
10	Trade receivable from sales and services | from participations	Concept (Monetary)	As Of	Debit	ct:TradeReceivablesByParticipations
11	Trade receivable from sales and services | from related parties and management	Concept (Monetary)	As Of	Debit	ct:TradeReceivablesByShareholdersAndGoverningBody
12	Allowance for doubtful accounts receivable from sales and services	Concept (Monetary)	As Of	Debit	ct:ValueAdjustmentTradeReceivables
13	Trade receivable from sales and services, total	Concept (Monetary)	As Of	Debit	ct:TradeReceivables
14	Other short-term receivables [Roll Up]	Abstract			ct:OtherReceivablesRollUp
15	Other short-term receivables | from third parties	Concept (Monetary)	As Of	Debit	ct:OtherReceivablesByThirdParties
16	Other short-term receivables | from participations	Concept (Monetary)	As Of	Debit	ct:OtherReceivablesByParticipations
17	Other short-term receivables | from related parties and management	Concept (Monetary)	As Of	Debit	ct:OtherReceivablesByShareholdersAndGoverningBody
18	Advances and prepayments to suppliers	Concept (Monetary)	As Of	Debit	ct:AdvancesToSuppliers
19	Other short-term receivables, total	Concept (Monetary)	As Of	Debit	ct:OtherReceivables
20	Inventories and work in progress [Roll Up]	Abstract			ct:InventoryAndUnbilledServicesRollUp
21	Inventories	Concept (Monetary)	As Of	Debit	ct:Inventories
22	Inventory Valuation Allowance	Concept (Monetary)	As Of	Debit	ct:InventoryValuationAdjustment
23	Unbilled Services and Work in Progress	Concept (Monetary)	As Of	Debit	ct:UnbilledServicesAndWorkInProgress
24	Inventories and work in progress, total	Concept (Monetary)	As Of	Debit	ct:InventoryAndUnbilledServices
25	Accrued income and prepaid expenses	Concept (Monetary)	As Of	Debit	ct:AccruedIncomeAndPrepaidExpenses
26	Current assets, total	Concept (Monetary)	As Of	Debit	ct:CurrentAssets
27	Noncurrent assets [Roll Up]	Abstract			ct:NoncurrentAssetsRollUp
28	Financial assets [Roll Up]	Abstract			ct:FinancialAssetsRollUp
29	Long-term securities	Concept (Monetary)	As Of	Debit	ct:LongtermSecurities
30	Other financial assets	Concept (Monetary)	As Of	Debit	ct:OtherFinancialAssets
31	Long-term receivables | from third parties	Concept (Monetary)	As Of	Debit	ct:LongtermReceivablesByThirdParties

With such a hierarchy of report elements, and together with the facts, renderings can be created that arrange and display the facts in two-dimensional tables. These renderings are standardized in the XBRL Table Linkbase specification.

The last component has a slightly more complex model structure with the canton dimension and its 26 members:

			Period		
411	**910 - Document - Additional Tax Domiciles**	Network			http://taxonomies.xbrl-ch.ch/ch-taxonomy/roles/AdditionalTaxDomiciles
412	**Additional tax domiciles [Hypercube]**	Table			ct:AdditionalTaxDomicilesHypercube
413	**Canton [Dimension]**	Axis			ct:CantonDimension
414	Swiss Confederation [Domain]	Abstract			ct:SwitzerlandDomain
415	Aargau [Member]	Abstract			ct:AargauMember
416	Appenzell Ausserrhoden [Member]	Abstract			ct:AppenzellAusserrhodenMember
417	Appenzell Innerrhoden [Member]	Abstract			ct:AppenzellInnerrhodenMember
418	Basel-Landschaft [Member]	Abstract			ct:BaselLandschaftMember
419	Basel-Stadt [Member]	Abstract			ct:BaselStadtMember
420	Bern [Member]	Abstract			ct:BernMember
421	Fribourg [Member]	Abstract			ct:FribourgMember
422	Geneva [Member]	Abstract			ct:GenevaMember
423	Glarus [Member]	Abstract			ct:GlarusMember
424	Graub&#65533;nden [Member]	Abstract			ct:GraubuendenMember
425	Jura [Member]	Abstract			ct:JuraMember
426	Lucerne [Member]	Abstract			ct:LucerneMember
427	Neuch&#65533;tel [Member]	Abstract			ct:NeuchatelMember
428	Nidwalden [Member]	Abstract			ct:NidwaldenMember
429	Obwalden [Member]	Abstract			ct:ObwaldenMember
430	Schaffhausen [Member]	Abstract			ct:SchaffhausenMember
431	Schwyz [Member]	Abstract			ct:SchwyzMember
432	Solothurn [Member]	Abstract			ct:SolothurnMember
433	St. Gallen [Member]	Abstract			ct:StGallenMember
434	Thurgau [Member]	Abstract			ct:ThurgauMember
435	Ticino [Member]	Abstract			ct:TicinoMember
436	Uri [Member]	Abstract			ct:UriMember
437	Valais [Member]	Abstract			ct:ValaisMember
438	Vaud [Member]	Abstract			ct:VaudMember
439	Zug [Member]	Abstract			ct:ZugMember
440	Zurich [Member]	Abstract			ct:ZurichMember
441	Additional tax domiciles [Line Items]	LineItems			ct:AdditionalTaxDomicilesLineItems
442	Additional tax domicile [Set]	Abstract			ct:AdditionalTaxDomicileSet
443	Country of additional tax domicile	Concept (Text/String)	For Period		ct:AdditionalTaxDomicileCountry
444	Municipality of additional tax domicile	Concept (Text/String)	For Period		ct:AdditionalTaxDomicileMunicipality
445	Address of additional tax domicile	Concept (Text/String)	For Period		ct:AdditionalTaxDomicileAddress
446	Type of additional tax domicile	Concept (enum2:enumerationItemType)	For Period		ct:AdditionalTaxDomicileType

4.7. Roll-up calculations

There are six kinds of report elements are used in model structures: concepts, abstracts, hypercubes, (top-level) line-items, dimensions, and members.

Furthermore, abstracts can be roll-ups, roll-forwards, sets, or generic abstracts with no particular semantics. While sets simply group together concepts with no particular

relationship, roll-up and roll-forward abstracts involve validations that enforce that some accounting calculations are correct.

Members can represent a domain (like Switzerland), or be simple members (the Cantons).

It is common practice to include the kind of the report elements (except for the concepts) in square brackets, to facilitate their understanding by the users. In the CH taxonomy, we use [Abstract], [Hypercube], [Line Items], [Dimension], [Domain], [Member], [Roll Up], [Roll Forward], [Set] and their corresponding translations.

In addition to the model structure, a taxonomy also contains instructions for validating roll-up calculations. These rules are consistent with the model structure in the sense that each (sub)-total is the sum of the values preceding it and at the same level.

This is an example of simple roll up with one total and two terms that add up to the total:

Vehicle expenses [Roll Up]	
Vehicle expenses	0
Private portion of vehicle expenses	0
Vehicle expenses, total	0

In this example, we have

Vehicle expenses = Vehicle expenses + Private portion of vehicle expenses.

For presentation purposes in displays, the label of the total has a suffix ", total" (or equivalent translation), and an abstract is used to explicitly group these three concepts in a block.

Other examples include:

Assets = Current Assets + Non-Current Assets
Current Assets = Cash and cash equivalents + Current assets with market price + ...
Non-current Assets = ... + Participations + ... + Non paid-in capital

These rules apply to the balance sheet, the income statement, the cash flow statement, and the hierarchy below the increase (decrease) of the profits brought forward in the allocation of profits.

There are obviously no rules for the footnotes and for the global common document.

4.8. Roll-forward calculations

Furthermore, the allocation of profits and the allocation of reserves contain roll-forward calculations. What this means is that "Profit (loss) carried forward, beginning of period" is the same concept as "Brought forward to new account" but the first value is, say, on January 1, 2023 and the second value is on January 1, 2024. The difference between the two is the (total of) increase (decrease) of the profits bought forward over the period between January 1, 2023 and December 31, 2023.

Any attempt to report inconsistent values will lead to an error and an inconsistent report can be

rejected within seconds by the authority servers.

Concept [Aspect]	Period [Aspect]	
	2023-01-01 | 2023-12-31	
Fiscally recognised capital reserves [Roll Forward]		
Fiscally recognised capital reserves, carried forward	CHF	0
Distribution of reserves from capital contributions		0
Fiscally recognised capital reserves, end of period	CHF	0

4.9. Labels

The taxonomy contains labels in German, French, Italian, and English. With the appropriate tools, it is straightforward to switch the language on the fly, displaying the same data, because internally the data is tagged in a language-neutral way.

Some labels end with a word in square brackets, like [Hypercube], [Line items], [Abstract], [Roll Up], [Set], [Roll forward], [Dimension], [Domain], or [Member] (or the corresponding terms in the other languages than English). This is to indicate that the corresponding report elements are not concepts against which values are reported but are purely here to organize the display of the component.

Labels can also change depending on the context. For example, subtotals bear special total labels that have a ", total" (or equivalent in another language) suffix to clarify that these are subtotals. Likewise, in roll-forward patterns (allocation of profits, allocation of reserves), there is a different label (for the same concept) for the start value and the end value.

4.10. Negative labels

In some places in roll-up calculations, values are subtracted rather than added. If displayed in a raw fashion, this can cause confusion to non-technical users entering the data. For this reason, the values that are subtracted bear a so-called "negative label", which means that the sign of the value is flipped upon display by a valid XBRL processor, which from the point of view of the end user means that they can just "add everything they see" to validate the roll-up, but at the same time ensures that the data is properly tagged for machine use. The other way round, the reporter will enter negative values into their view, and a compliant XBRL processor will figure out the sign on its own without bothering the user.

An example of that is all the concepts inside the utilization of profits in the allocation of profits component (dividends, royalties etc): these are all tagged positive values that get subtracted from the profits carried forward. However, they will appear (and must be entered) with a negative sign to (by) the end user, who only sees "negative values that get added" to the profits carried forward.

4.11. Values to pick from a limited list

Some concepts must be reported as a value to be taken from a list. An example is the currency of the report in the global common document, which must be selected among a list of five (CHF, EUR, USD, JPY, GBP). The taxonomy also contains validation rules that ensure this, following the Extensible Enumerations 2.0 standard. The same goes for the legal form, and a few others.

NOGA Code	Lorem Ipsum	Lorem Ipsum
Rechtsform	Limited Partnership Company	Limited Partnership Company
Unternehmenssitz [Abstrakt]		

Währung des Gesellschaftskapitals	CHF	CHF
Durchschnittskurs für Gewinnumrechnung	1	1

Typ Nebensteuerdomizil 1	Permanent establishment	Permanent establishment

4.12. References

Each account in the CH taxonomy is noted with an account from the account framework for SMEs through an XBRL reference network. Certain accounts were designed by the working group and are also noted as such.

5. Consultation and open questions

We welcome your feedback on the XBRL taxonomy.

A few questions that should be considered in feedback to the consultation include:

- Do the concepts and hierarchies cover the required use cases for financial reporting and for tax reporting?
- Will it be possible for every company to report the values without the need to extend the hierarchy with additional concepts? Or on the contrary, do participants see the need for an open taxonomy architecture, which would allow filers to extend hierarchies with their own concepts as they see fit (which is the practice, for example, with the SEC EDGAR reporting system)?
- Are the labels consistent across languages?
- Is there a need to extend the Canton dimension for additional tax domiciles to also include tax domiciles outside Switzerland, i.e., should this dimension be extended to other countries?

Additionally, reporting any mistakes or overlooks (e.g., in the labels and their translations) will be appreciated.

6. Annex

6.1. Links to specifications

Below we include technical references, but insist that it is best to use existing tools from various providers in order to create or read XBRL data. There exist also books that explain XBRL in a more accessible way to various audiences.

XML

http://www.w3.org/TR/REC-xml/

XML schema

http://www.w3.org/TR/xmlschema-0/

XBRL Core 2.1

http://www.xbrl.org/Specification/XBRL-2.1/REC-2003-12-31/XBRL-2.1-REC-2003-12-31+corrected-errata-2013-02-20.html

XBRL Dimensions 1.0

https://www.xbrl.org/specification/dimensions/rec-2012-01-25/dimensions-rec-2006-09-18+corrected-errata-2012-01-25-clean.html

XBRL Extensible Enumerations 2.0

https://www.xbrl.org/Specification/extensible-enumerations-2.0/REC-2020-02-12/extensible-enumerations-2.0-REC-2020-02-12.html

Calculations 1.1

https://www.xbrl.org/Specification/calculation-1.1/REC-2023-02-22+corrected-errata-2024-02-14/calculation-1.1-REC-2023-02-22+corrected-errata-2024-02-14.html

Formula 1.0

https://specifications.xbrl.org/work-product-index-formula-formula-1.0.html

Open Information Model 1.0

https://specifications.xbrl.org/work-product-index-open-information-model-open-information-model.html

Edgar Filer Manual (SEC), with which the stem taxonomy has some best practices in common

https://www.sec.gov/info/edgar/edgarfm-vol2-v50.pdf

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