

<b>Date</b>	October 18 <sup>th</sup> , 2017
<b>Topic</b>	<b>XBRL Europe Standard Business Reporting Working Group Meeting 11</b>
<b>Place</b>	Conference Call (14pm CET – 16pm CET)
<b>Author</b>	Frans HIETBRINK

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## 1. Participants to the meeting

Elina KOSKENTALO (FI), Géraud AMIC (FR), Frans HIETBRINK (NL), Mikael EKLUND (SE), Daniel EIDELMAN (UA), Hugh WALLIS (Certent) and Gilles MAGUET (XBRL Europe).

Frans received mails that Jesse Valdek JÄRVPÖLD (EE), Bas GROENVELD (NL) and Björn RYDBERG (SE) will not be able to join this meeting.

## 2. Announcements

### Tallin eGov:

- Valdek sent some information regarding the Tallinn e-government declaration which was signed by 32 counties in Tallinn October 6th. Two points are very important for us:
  - “the Commission to further explore possibilities of Standard Business Reporting in view of the implementation of the ESMA European Single Electronic Format to make company data comparable, transparent and accessible digitally to reduce administrative burdens;”
  - “the Commission to discuss cross-border interoperability principles and work to reach relevant agreements with global partners, especially the eIDAS framework for global interoperability and mutual recognition of electronic identities and trust services;”
- Elina sent the link to the signed version of the declaration: <https://ec.europa.eu/digital-single-market/en/news/ministerial-declaration-egovernment-tallinn-declaration>
- Frans sent some information regarding the Tallinn e-government declaration. During the conference the Dutch delegation shared information about SBR with delegates from Portugal, Hungaria, Lithuania, Slovenia, Sweden, Finland, Belgium, Austria, Luxemburg, Estonia and European Commission:
  - Whitepaper\_General\_information\_SBR\_Oct\_2017.pdf
  - The\_potential\_of\_SBR\_at\_EU\_level\_Oct\_2017.pdf
 These documents can be found at: <https://www.sbr-nl.nl/english-site/news/#c14721>
- Frans will add these documents to the website (**Action: Frans**)
- Daniel asks about the relation between ESEF and SBR. While he is pleased that SBR is part of the declaration, he is afraid that the position in the declaration is too marginal. But then again, better a marginal position than no position at all.
- Gilles explains that it was good that the Dutch delegates explained SBR in bilateral sessions.
- Frans mentions that the Dutch Ministry of Economic Affairs is preparing follow-up-actions regarding SBR.
- Frans asks whether other participants of the SBR WG can share names of contact-persons within their government (Ministries, Business Registers, Tax Administrations) who are willing to participate in follow-up-actions.
- Frans will send some additional info by email (**Action: Frans**)
- All participants will reach out to their governments (**Action: All**)

### EU-Rolling Plan 2018:

- The EU-Commission yearly produces a "Rolling Plan on ICT Standardisation": [http://ec.europa.eu/growth/content/2017-rolling-plan-ict-standardisation-released-0\\_en](http://ec.europa.eu/growth/content/2017-rolling-plan-ict-standardisation-released-0_en)
- One of the topics of the 2017 Rolling Plan is XBRL:
  - page 7: “This Rolling Plan calls for standardisation actions in support of the implementation of business reporting by Member States, in the context of the revised Transparency Directive.”
  - page 86 and further describe “Legislation and policy documents”, “Proposed new standardisation” and “Standardisation needs, ongoing activities and progress report”.
- It looks like there is a development that XBRL will be part of a new chapter Fintech/Regtech. This might limit the usage of XBRL to the Finance Industry. The NL proposes that there will be a connection to SBR (as described in the Tallin declaration).
- The other participants of the SBR WG are not involved in the update of the Rolling Plan.
- Frans will add this information to the website (**Action: Frans**)

### Denmark and the EC:

- PwC hosted a workshop with delegations from Danish Business Authority, PwC Denmark, PwC Netherlands and SBR Netherlands regarding Automatic Business reporting in Denmark.

France:

- Gilles and Géraud sent some extra information regarding the developments in France:
  - "The CNIL (French National information technology and liberty Commission) rules were making difficult to interconnect files of individual data. This could be a difficulty for the development of SBR techniques in France. However this issue has been solved in many countries and must be seen in the light of the new directive for private and personal data in the EU.
  - Nevertheless the situation is evolving quickly in France due to 3 factors:
    - 1) the last presidential election has modified the state of mind in the governmental ministries, bodies and agencies
    - 2) the choice of ESMA for the ESEF in iXBRL has impacted also this state of mind
    - 3) the modifications also in the mind of the statutory professions which has started to evolve as well.
  - These reasons are leading to some reshuffling of the landscape. That is also been reinforced by the Tallin ministerial declaration of the last 6th of October which calls the European Commission to "to further explore possibilities of Standard Business Reporting in view of the implementation of the ESMA European Single Electronic Format to make company data comparable, transparent and accessible digitally to reduce administrative burdens". This Tallin declaration had certainly a favourable impact on the position of the French ministry of Economy in charge of this aspect for the SME's. Evidently on the one hand and like in many countries it will be difficult to counter the lasting effect of the historical silo approach. But on the other hand the momentum seems to be there."
- Gilles clarifies that there is a push from the Tax Administration for EDI for Annual Accounts based upon the methodology of Tax Declarations. There is still the risk of silo-approaches without much cooperation.

Sweden:

- Björn sent an email regarding the 2nd Swedish SBR conference in Stockholm. Good news is that all the main authorities in the project – Tax, Business registrar and Statistics are involved. Swedish tax released on the conference that they will now also have XBRL as a component in building further on their tax reporting for corporations.
- Björn sent a link to the Animation they produced for the event and for further use to promote SBR in Sweden:  
<https://www.youtube.com/watch?v=QAQhNMUp5Ts&feature=youtu.be>
- Björn also included a link to the event-part of our XBRL.se website, hosting the presentations from the event. It is all in Swedish, but we might get something out of it.  
<http://www.xbri.se/event/>
- Frans will add this information to the website (**Action: Frans**)
- Mikael mentions that just before the SBR Conference there was a meeting of Swedish Industry Organisations related to annual accounting by companies.

Ukraine:

- Daniel mentions that the Mandate regarding Single Window Financial Reporting became law last month (XBRL, IFRS Taxonomy). The final step will be the signing of the law by the president. Daniel clarifies that the mandate does not include digital assurance (yet).

### **3. Minutes of previous Conference Call**

#### **3.1. Draft Minutes**

October 13<sup>th</sup> Gilles and Géraud sent an email regarding the Draft Minutes. This text is added to the 0.91-version. There are no comments during the conference call.

#### **3.2. Action List**

Frans mentions that the Actions regarding the survey, the analysis and the issue papers will be discussed later in the Conference Call.

## 4. Survey

### 4.1. Responses to the survey



Orange:	personal link sent;	no response received yet
Blue:	response received;	cross domain approach: NO
Green:	response received;	cross domain approach: YES
Light Green	response received;	cross domain approach: YES, response will be updated

Steffen (DE), Niels-Peter (DK) and Kyle (UK) were not present in the previous Conference Calls, Frans reached out to them by email. There has been no response yet from DK and UK. Frans will try to contact them before / during Data Amplified. Steffen mentioned that he has not yet received any update from the authorities yet.

On October 12<sup>th</sup> Finland answered the survey.

- The report was published on the website on October 13<sup>th</sup>.
- Elina mentions that it was challenging to gather the information from all the regulators, especially to get answers on the open questions. Hopefully there will be a more extensive version in 2018.

On October 12<sup>th</sup> Estonia requested to make some small changes regarding their answers:

- 7. Semantic standards used: Base-register-codes: Yes
- 9. Technical standards used: XBRL GL: Yes
- 10: New information about technical standards. From January 2018 it is possible to send Wages and Salary information to the Statistical department by XBRL GL
- The updated report was published on the website on October 13<sup>th</sup>.

On October 13<sup>th</sup> Gilles sent an email mentioning that the answer to this survey should be monitored more closely by the French community at large and maybe and due to these possible evolutions a dedicated group should be set up in the next months for that.

### 4.2. Analysis of the responses

On October 13<sup>th</sup> Frans sent a new version (version 4) of the analysis-powerpoint, including FI and the update from EE.

There are no comments during the conference call. Frans will correct a few small mistakes and publish the analysis (version 4.1) on the website (**Action: Frans**)

## 5. Issue Papers

### 5.1. Issue Paper Assurance

On October 13<sup>th</sup> Frans sent a new version (version 0.4) of the Issue Paper, based upon reactions from FI, FR and NL.

Valdek sent the Issue Paper Assurance to Information System Authority Republic of Estonia. They approved his draft document, which he sent to Frans on October 13<sup>th</sup>. Frans will add these comments to the Issue Paper (**Action: Frans**)

Daniel already sent a reaction on September 8<sup>th</sup> regarding the Issue Paper. Frans already used some of his remarks in version 0.4. Daniel requests to process the other remarks as well (**Action: Frans**).

Géraud mentions that there is no digital process for filing in France, so there is no digital auditor's report as well. Digital filing for small companies will start in 2021. There are 10 French companies who have filed XBRL to the SEC.

### 5.2. Issue paper LEI

On October 13<sup>th</sup> Frans sent a first version (version 0.1) of the Issue Paper. He would like to discuss the scope of this Issue Paper. Relevant topics could be:

- system(s) of Citizen Numbers in a country
- systems of Organisational Numbers in a country
- goal of Numbers (identification within a report, identification during the access to a website or a s2s-connection, identification within an assurance process)
- issues within a country
- what is LEI
- where can LEI help us

Daniel mentions that within UA the LEI is used as non-primary key within reports.

Elina mentions that LEI is not (yet) part of the conversation in FI.

Mikael states that you cannot exist in Sweden without a personal number. Nevertheless he recognizes the problem of cross-border-transactions and identifying foreign entities.

### 5.3. Other Issue Papers

Frans mentions that he has not started yet on Issue Papers regarding interface technologies, chart of accounts and IFRS.

## 6. Next meetings

Our next SBR meeting (face to face) will be in **November** during Data Amplified (XBRL II) in Paris:

- <https://www.dataamplified.org/program/>
- XBRL II have requested the meeting to be open (like on XBRL-EU-meetings)
- XBRL II has approved that the meeting will take place during the member assembly meeting. XBRL II has reserved Forum A for SBR WG from on Monday November 6<sup>th</sup> 10 – 11:30.
- present survey
- presents results of survey (based upon XBRL EU-members)
- make plans regarding committing other XBRL II-members to survey

Our next SBR meeting (conference call) will be planned on a monthly basis (**Action: Frans**)

- further discuss Survey and Analysis
- discuss Issue Papers

- (further inventory of present and new legislation)
- preparation on XBRL Europe Day (Copenhagen)

## List of decisions

Number	Decision
16-11-09/01	Chair from the government NL (Frans), co-chair from FI (Elina)
16-11-09/02	One conference call per month
16-12-14/01	Meeting will be recorded to support the preparing of the Minute
16-12-14/02	Minutes will be short, not a verbal report
16-12-14/03	Draft-Minutes will be send within a week for review by the participants
16-12-14/04	Draft-Minutes will be published the next week on the website of XBRL Europe
16-12-14/05	Draft-Minutes will be finalized during the next meeting and will be published within a week
17-02-15/01	Use the Finnish survey tool to collect information
17-02-15/02	Share using mail: <ul style="list-style-type: none"> <li>- draft version of minutes and action list</li> <li>- draft versions of descriptions of the application of (parts of) SBR within the participating countries</li> <li>- draft inventory of present and new European legislation</li> </ul>
17-02-15/03	Share on the website for everybody to see: <ul style="list-style-type: none"> <li>- news about next meetings</li> <li>- news about ongoing work</li> <li>- most recent minutes and action lists</li> <li>- charter</li> <li>- description of the methodology for describing SBR</li> <li>- general presentation(s)</li> </ul>
17-02-15/04	Share on the closed section of the website: <ul style="list-style-type: none"> <li>- older minutes and action lists</li> <li>- descriptions of the application of (parts of) SBR within the participating countries-</li> <li>- inventory of present and new European legislation</li> </ul>
17-02-15/05	Decisions will be made for every individual product whether it is possible to share it on the website for everybody to see
17-02-15/06	Charter is finalized
17-03-15/01	Fill in one survey per jurisdiction
17-04-13/01	Use optional questions only (no mandatory questions besides the questions regarding the respondent)
17-07-19/01	It is not in the scope of the WG SBR to prepare a complete view of European legislation

**7. Actionlist****7.1. Actionlist: to do**

Action-nr	Action	Holder	Completed
17-06-06/03	Prepare an Issue Paper regarding interface technologies	Frans	
17-06-06/04	Prepare an Issue Paper regarding chart of accounts	Frans	
17-06-06/06	Present the method and the result in November (Paris)	Frans	
17-06-06/07	Prepare a report early 2018	Frans	
17-06-06/08	Prepare an updated version of the survey for 2018	Frans	
17-07-19/01	Update the survey from DE	Steffen	
17-07-19/02	Fill in the survey from UK	Kyle	
17-07-19/03	Fill in the survey from DK	Niels-Peter	
17-07-19/07	Prepare an Issue Paper regarding IFRS	Frans	not started
17-09-13/01	Prepare an Issue Paper regarding LEI	Frans	version 0.3
17-10-18/01	Add the documents regarding Tallin to the website	Frans	
17-10-18/02	Send additional information regarding Tallin to the participants	Frans	
17-10-18/03	Reach out to local government regarding follow-up on Tallin	All	
17-10-18/04	Add the information regarding EU Rolling Plan on ICT Standardisation to the website	Frans	
17-10-18/05	Add the information regarding Swedish SBR Conference to the website	Frans	
17-10-18/06	Publish Analysis 4.1 on the website	Frans	
17-10-18/07	Update the Issue Paper regarding assurance with the input from Estonia and Ukraine	Frans	
17-05-18/08	Plan the Conference Calls for Q4, Q1 and Q2	Frans	



## 7.2. Actionlist: completed

Action-nr	Action	Holder	Completed <sup>1</sup>
16-11-09/01	Contacting XBRL Sweden	Frans	16-12-14
16-12-14/01	Send important comments regarding charter by email	All	17-01-11
16-12-14/02	Prepare new version of the charter	Frans	17-01-11
16-12-14/03	Send important comments regarding questionnaire by email	All	17-01-11
16-12-14/04	Prepare new version of the questionnaire, including <u>explanations</u>	Frans	17-01-11
16-12-14/05 cancelled	Prepare plan how to involve the local jurisdiction and how to involve private and public parties	All	17-05-17
16-12-14/06	Contact Estonia	Elina	17-01-11
16-12-14/07	Contact Poland	Gilles	17-02-15
16-12-14/08	Contact Italy	Gilles	17-02-15
16-12-14/09	Contact Ukraine	Daniel	17-01-11
16-12-14/10	Reach out to community of xEBR	Thomas	17-02-15
16-12-14/11	Reach out to community of XBRL Europe	Thomas	17-02-15
17-01-11/01	Prepare a draft-decision regarding the openness of information from the WG	Frans	17-02-15
17-01-11/02	Prepare new version of the charter	Frans	17-02-15
17-01-11/03	Fill the tables with information from their own country	Björn Kyle	17-03-15 X
17-01-11/04	Send some background information about developments in their country	Alf Niels-Peter	17-02-15 X
17-01-11/05	Explore the possibility to use an existing survey-tool to collect the data	Elina	17-02-15
17-01-11/06	Arrange a working session in Amsterdam	Frans	17-02-15
17-02-15/01	Send additional questions (regarding Assurance)	Daniel and others	17-03-15
17-02-15/02	Prepare the survey-tool for collecting information	Elina	17-03-15
17-02-15/03	Share the presentation about E-Bilanz	Frans	17-03-15
17-02-15/04	Plan the conference calls for March-May	Frans	17-03-15
17-02-15/05	Publish the charter on the website	Frans	17-03-15
17-03-15/01	Publish information about an SBR-report from the Data Foundation and PwC on the website	Frans	17-04-12

<sup>1</sup> before the meeting of the SBR Working Group of yy-mm-dd

17-03-15/02	Prepare a new version of the survey: - add “purpose” and “disclaimer” to the intro - add an explanation to every question - add a text field to every question (for clarification)	Elina	17-04-12
17-03-15/03	Prepare an example from the Netherlands	Frans	17-04-12
17-03-15/04	Send a revised survey to the participants before March 29th (postponed to April 7th)	Frans	17-04-12
17-03-15/05	Review the revised survey before April 5th	All	17-04-12
17-03-15/06	Prepare/send the final survey to the participants before April 9th .	Elina/Frans	cancelled
17-04-12/01	Prepare personalized links	Elina	17-05-17
17-04-12/02	Finalize the survey on April 18th	Elina	17-05-17
17-04-12/03	Finalize the Dutch example on April 18th	Frans	17-05-17
17-04-12/04	Fill in the survey before May 9th	Alf	17-06-06
-->		Elina	
17-05-17/03		Frans	17-05-17
		Mikael	17-06-06
17-04-12/05	Prepare the presentation of the survey in Frankfurt	Elina, Frans	17-06-06
17-04-12/06	Prepare on the inventory of present and new European legislation before May 17 <sup>th</sup>	All	17-07-19
17-05-17/01	Reserved seats for the session of the WG SBR in Frankfurt	Frans	17-06-06
17-05-17/02	Deliver an update for the management report 2016 of XBRL Europe	Frans	17-06-06
17-05-17/03	Fill in the survey <del>before May 31<sup>st</sup></del>	Elina Mikael	17-10-18 17-06-06
17-05-17/04	Improve the report before May 31st	Daniel Frans	17-06-06 17-06-06
17-05-17/05	Ask Alf whether DE will be able to submit their report before May 31st	Frans	17-06-06
17-05-17/06	Share the UA inventory of present and new EU legislation	Daniel	17-06-06
17-05-17/07	Plan the Conference Calls for Q3 and Q4	Frans	17-07-19
17-06-06/01	Fill in the survey	Stanislav	17-07-19
17-06-06/02 17-07-19	Prepare an Issue Paper regarding assurance, with support from Daniel, Hans en Valdek	Frans	17-10-18: version 0.4
17-06-06/05	Ask other members of XBRL Europe to fill in the survey in July/August	Frans	17-07-19
17-07-19/04	Update the analysis with FR, RU	Frans	17-09-13
17-07-19/05	Reach out to GLEIF regarding their plans	Daniel	17-09-13

		Hans	17-09-13
17-07-19/06	Update the survey from EE (Base Register Codes = Yes)	Frans	17-10-18
17-09-13/02	Issue Paper Assurance: email the review from the Estonian Government	Valdek	17-10-18
17-09-13/03	Issue Paper Assurance: email a text suggestion to improve the Introduction by adding a text regarding Cross Domain Approach and Principal of Integrating of Definitions	Gilles	17-10-18
17-09-13/04	Issue Paper Assurance: email a text regarding the Finnish design	Elina	17-10-18
17-09-13/05	Issue Paper Assurance: email information regarding Assurance in France	Géraud	17-10-18
17-09-13/06	Send the invitation for a Conference Call on October 18th	Frans	17-10-18