

EU Business Registers Working Group

Charter Statement

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Purpose of the Working Group

The EU Business Registers Working Group has been created to increase the coordination and interoperability for European Business Registrars' XBRL efforts and taxonomies.

Scope

The EU Business Registers Working Group will consider **all economic and legal data for companies operating or registered in the European Union.**

In order to facilitate the cross-border production and use of XBRL documents of the European Business Registers, it will :

- Connect members from European Business Registers with interest in XBRL.
- Share information about e-filing and XBRL projects.
- Propose best practices and common design rules for local taxonomies and reports.
- Propose a light taxonomy, to be referred in all European XBRL instance documents including companies' legal and economic data.

The taxonomy and best practices should offer common rules and definitions for every core economical or legal concept that is shared at a European level to identify a company, register its data and qualify them.

It will consider existing projects and taxonomies to identify the shared components. As most of the existing taxonomies are related to annual accounts, the working group will start with this issue, but its scope will not be limited to it.

Deliverables

1. **Overview** about actual projects and status in XBRL jurisdictions.
2. One or more **best practices documents**, recommended by XBRL Europe.
3. One or more **light and generic taxonomies** with semantic links with the existing and future local taxonomies of the European Union Business Registers.

4. One or more non-normative patterns documents.

Out of scope

This working (sub)group does not intend to define new frames of references for identifying companies or coding their legal or economical data. It will only propose to use such frames in XBRL reports, when they are available.

IFRS accounts (supranational GAAPs) is out of the scope of this workgroup (will use IFRS SLC WG results). EU company ID is of the scope of the IFRS SLC WG (will use results of this workgroup).

Audience

- Members of the European XBRL Jurisdictions.
- Business Registrars and Annual Accounts Registrars in the European Union.
- Lawyers and accountants for companies operating or registered in the European Union.
- Software developers companies that provide or use legal and economical data of European companies, including annual accounts.