

Release Notes for DEI DRAFT 2019

Dated 2019-05-16

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Figure 1. SEC maintained XBRL taxonomies and all versions proposed to be or historically accepted in EDGAR... 1

1 Overview

EDGAR release 19.2 will update one of the SEC-maintained XBRL taxonomies for acceptance in EDGAR, as shown below.

Figure 1. SEC maintained XBRL taxonomies and all versions proposed to be or historically accepted in EDGAR

	2019	2018	2017	2016	2015	2014	2013	2012	pre 2012
dei	dei-2019	dei-2018				dei-2014	dei-2013	dei-2012	dei-2009
invest							invest-2013	invest-2012	
country			country-2017	country-2016			country-2013	country-2012	
currency	currency-2019		currency-2017	currency-2016		currency-2014		currency-2012	
exch	exch-2019	exch-2018	exch-2017	exch-2016	exch-2015	exch-2014	exch-2013		
naics			naics-2017						naics-2011
rr		rr-2018						rr-2012	
sic									sic-2011
stpr		stpr-2018							stpr-2011

For reference purposes, taxonomy versions in gray and a single strike-through have already been removed from EDGAR in an earlier release.

Note that the taxonomies are independent of one another; the following is an exception:

- Some rr-2012 linkbases refer to the dei-2012 schema.

1.1 Location of DRAFT and FINAL taxonomy

The main schema file, having short name {name} will be found at this location:

<https://xbrl.sec.gov/{name}/{yyyy}/{name}-{yyyy-mm-dd}.xsd>

For example, <https://xbrl.sec.gov/dei/2019/dei-2019-01-31.xsd>

The final zip archive of each can be found at:

<https://xbrl.sec.gov/{name}/{yyyy}/{name}-{yyyy-mm-dd}.zip>

For example, <https://xbrl.sec.gov/dei/2019/dei-2019-01-31.zip>

Both files will be replaced and a final release notes file posted only if there are any changes.

2 Element Changes and Deprecated Elements

Detail about the date, reasons, and relationships between deprecated elements and their replacements are found in the taxonomy entry points having the token **-ent-dep-** or **-entire-** in them. The arc roles and label roles are those used in the US-GAAP taxonomy. For example, to see all information about deprecated elements in the dei-2019 taxonomy, see the entry point:

<https://xbrl.sec.gov/dei/2019/dei-ent-dep-2019-01-31.xsd>

3 Specific Changes

3.1 Document and Entity (DEI) Taxonomy

Several new elements in the DEI taxonomy may be used for tagging cover page information. Also, the presentation linkbase will be reorganized into a single presentation group and the linkbase roles within the definition linkbase will be updated to match the same ordering arrangement.

3.1.1 DEI Concepts Deleted

There are no deletions from DEI.

3.1.2 DEI Types Deleted

Type Name	base Item Type	Explanation
countryItemType	normalized string	The country item type is replaced by the countryCodeItemType where an ISO code is used, and by edgarStateCountryItemType where an EDGAR code is used.

3.1.3 DEI Schema and label linkbase modifications

Certain roles will be reordered to approximate the typical order of presentation on an EDGAR filing cover page. Here are the new definitions, changing only the numbers that result in the desired ordering.

roleURI ¹	definition
http://xbrl.sec.gov/dei/role/document/Cover	995100 - Document - Cover
http://xbrl.sec.gov/dei/role/document/DocumentInformation	995200 - Document - Document Information
http://xbrl.sec.gov/dei/role/document/EntityInformation	995400 - Document - Entity Information
http://xbrl.sec.gov/dei/role/document/EntityInformation-EntitiesTable	995402 - Document - Entity Information, Entities [Table]
http://xbrl.sec.gov/dei/role/document/EntityInformationEntity-AddressesTable	995403 - Document - Entity Information, Entity Addresses [Table]
http://xbrl.sec.gov/dei/role/document/EntityInformationEntity-PhoneFaxNumbersTable	995404 - Document - Entity Information, Entity Phone Fax Numbers [Table]
http://xbrl.sec.gov/dei/role/document/EntityInformationEntity-ListingsTable	995405 - Document - Entity Information, Entity Listings [Table]
http://xbrl.sec.gov/dei/role/document/EntityInformationEntity-SectorIndustryClassificationsTable	995406 - Document - Entity Information, Entity Sector Industry Classifications [Table]
http://xbrl.sec.gov/dei/role/document/EntityInformationEntity-NorthAmericanIndustryClassificationsTable	995407 - Document - Entity Information, Entity North American Industry Classifications [Table]
http://xbrl.sec.gov/dei/role/document/EntityInformationEntity-ContactPersonnelTable	995408 - Document - Entity Information, Entity Contact Personnel [Table]
http://xbrl.sec.gov/dei/role/document/EntityInformationEntity-LocationTable	995409 - Document - Entity Information, Entity Location [Table]
http://xbrl.sec.gov/dei/role/document/EntityInformation-NameChangeEventTable	995410 - Document - Entity Information, Name Change Event [Table]
http://xbrl.sec.gov/dei/role/document/Defaults	995411 - Document - Document and Entity Information, Defaults
http://xbrl.sec.gov/dei/role/deprecated/dei	999100 - Document - Deprecated Document Entity Concepts

There are two modified types.

¹ Hyphens appear in the roleURI column to facilitate layout.

Type Name	base Item Type	Description of Change to Type
filerCategoryItemType	normalized string	Now only three enumerated values: Large Accelerated Filer, Accelerated Filer, Non-accelerated Filer.
fiscalPeriodItemType	normalized string	Now only four enumerated values: Q1, Q2, Q3, and FY.

There are two elements with an altered item type.

Element Name ²	Item Type	Description of Change to Type ³
EntityAddressCountry	countryCodeItemType	Restrict the country name to a 2-character ISO code.
EntityAddressStateOrProvince	stateOrProvinceItemType	Restrict to a 2-character state or province code, e.g. Texas "TX", Ontario "ON".

The labels of some existing elements change. A blank cell in this table means no change from 2018:

Element Name	Standard label	Documentation label
AmendmentFlag		Boolean flag that is true when the XBRL content amends previously-filed or accepted submission.
DocumentFiscal-PeriodFocus		Fiscal period values are FY, Q1, Q2, and Q3. 1st, 2nd and 3rd quarter 10-Q or 10-QT statements have value Q1, Q2, and Q3 respectively, with 10-K, 10-KT or other fiscal year statements having FY.
EntityAccounting-Standard		The standardized abbreviation of the accounting standard used by the entity. This can either be US GAAP as promulgated by the FASB or IFRS as promulgated by the IASB. Example: 'US GAAP', 'IFRS'. This is distinct from the Document Accounting Standard element.
EntityAddress-Country		ISO 3166-1 alpha-2 country code.
EntityCommon-StockShares-Outstanding		Indicate number of shares or other units outstanding of each of registrant's classes of capital or common stock or other ownership interests, if and as stated on cover of related periodic report. Where multiple classes or units exist define each class/interest by adding class of stock items such as Common Class A [Member], Common Class B [Member] or Partnership Interest [Member] onto the Instrument [Domain] of the Entity Listings, Instrument.
EntityFiler-Category		Indicate whether the registrant is one of the following: (1) Large Accelerated Filer, (2) Accelerated Filer, (3) Non-accelerated Filer. Definitions of these categories are stated in Rule 12b-2 of the Exchange Act. This information should be based on the registrant's current or most recent filing containing the related disclosure.
EntityHome-CountryISOCODE		ISO 3166-1 alpha-2 country code for the Entity's home country. If home country is different from country of legal incorporation, then also provide country of legal incorporation in the 'Entity Incorporation, State Country Code' element.
EntityPublicFloat		The aggregate market value of the voting and non-voting common equity held by non-affiliates computed by reference to the price at which the common equity was last sold, or the average bid and asked price of such common equity, as of the last business day of the registrant's most recently completed second fiscal quarter.
EntityShell-Company		Boolean flag that is true when the registrant is a shell company as defined in Rule 12b-2 of the Exchange Act.

² Hyphens appear in the element name column of this table only to facilitate layout.

³ Fewer than 90 companies ever used these elements with full country, state or province names, they must change the element value to the corresponding code.

Element Name	Standard label	Documentation label
Entity-Incorporation-StateCountry-Name	Entity Incorporation State Country Name (Deprecated 2019-01-31)	Use EntityIncorporationStateCountryCode instead.
EntityListings-InstrumentAxis	Entity Listings, Instrument [Axis] (Deprecated 2019-01-31)	Use StatementClassOfStockAxis or ClassesOfShareCapitalAxis instead.
Instrument-Domain	Instrument [Domain] (Deprecated 2019-01-31)	Use ClassOfStockDomain or ClassesOfShareCapitalMember as default member instead.
PrincipalAddress-Member	Principal Address [Member] (Deprecated 2019-01-31)	Use the default member of EntityAddressesAddressTypeAxis instead.

3.1.4 DEI Schema and label linkbase additions

There are two new roles that follow the same naming conventions as the other roles.

Definition	Role URI	Id
995100 - Document - Cover	http://xbrl.sec.gov/dei/role/document/Cover	Cover
995411 - Document - Document and Entity Information, Defaults	http://xbrl.sec.gov/dei/role/document/Defaults	Defaults

These are several new item types.

New Type Name	Description
accountingStandardItemType	Only three enumerated values (note the absence of spaces in "U.S."): U.S. GAAP, International Financial Reporting Standards, Other
countryCodeItemType	Enumerated list from ISO 3166-1-alpha-2 codes.
edgarExchangeCodeItemType	Enumerated list of the national exchanges listed at https://www.sec.gov/fast-answers/divisionsmarketregmrexchangeshtml.html
edgarStateCountryItemType	Enumerated list from https://www.sec.gov/edgar/searchedgar/edgarstatecodes.htm
employerIdItemType	Base type string consisting of two digits, a "-", and seven digits.
otherStandardItemNumberItemType	Base type string with two enumerated values "Item 17" or "Item 18".
securityReportingObligationItemType	Base type string with one enumerated value, "15(d)".
sicNumberItemType	Base type string, four digits exactly.
stateOrProvinceItemType	Enumerated list of 2-character US state and CA province postal codes.
tradingSymbolItemType	Base type normalized string, up to 25 characters.

These are new elements and labels. The role and arc role are always the defaults:

New Element ID ⁴	Item Type	Standard label	Documentation label
AdrMember	Domain member	ADR [Member]	American Depository Receipt (or American Depository Share, ADS).
AnnualInformationForm	Boolean	Annual Information Form	Boolean flag with value true on form 40-F if it is an annual report containing an annual information form.
AuditedAnnualFinancialStatements	Boolean	Audited Annual Financial Statements	Boolean flag with value true on form 40-F if it is an annual report containing audited financial statements.
ContactPersonnelFaxNumber	normalized string	Contact Personnel Fax Number	Fax Number of contact personnel.
CoverAbstract	string	Cover [Abstract]	Cover page.

⁴ Hyphens appear in the element names only to facilitate layout.

New Element ID⁴	Item Type	Standard label	Documentation label
DocumentAccountingStandard	accounting-Standard	Document Accounting Standard	The basis of accounting the registrant has used to prepare the financial statements included in this filing. This can either be 'U.S. GAAP', 'International Financial Reporting Standards', or 'Other'.
DocumentAnnualReport	Boolean	Document Annual Report	Boolean flag that is true only for an annual report.
DocumentQuarterlyReport	Boolean	Document Quarterly Report	Boolean flag that is true only for a quarterly report.
DocumentRegistrationStatement	Boolean	Document Registration Statement	Boolean flag that is true only for a registration statement.
DocumentShellCompanyEventDate	date	Document Shell Company Event Date	Date of event requiring a shell company report.
DocumentShellCompanyReport	Boolean	Document Shell Company Report Flag	Boolean flag that is true for a Shell Company Report pursuant to section 13 or 15(d) of the Exchange Act.
DocumentTransitionReport	Boolean	Document Transition Report	Boolean flag that is true only for a transition report.
DocumentsIncorporatedBy-ReferenceTextBlock	text block	Documents Incorporated By Reference [Text Block]	Documents incorporated by reference.
EntityBankruptcyProceedings-ReportingCurrent	Boolean	Entity Bankruptcy Proceedings, Reporting Current	For registrants involved in bankruptcy proceedings during the preceding five years, the value Yes indicates that the registrant has filed all documents and reports required to be filed by Section 12, 13 or 15(d) of the Securities Exchange Act of 1934 subsequent to the distribution of securities under a plan confirmed by a court; the value No indicates the registrant has not. Registrants not involved in bankruptcy proceedings during the preceding five years should not report this element.
EntityIncorporationStateCountry-Code	edgar State / Country	Entity Incorporation, State or Country Code	Two-character EDGAR code representing the state or country of incorporation.
EntityInteractiveDataCurrent	yesNo	Entity Interactive Data Current	Yes/No flag that is Yes when the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or for such shorter period that the registrant was required to submit such files).
EntityPrimarySicNumber	sic number	Entity Primary SIC Number	Primary Standard Industrial Classification (SIC) Number.
FormerAddressMember	Domain member	Former Address [Member]	Former address for entity.
NoTradingSymbolFlag	Boolean	No Trading Symbol Flag	Boolean flag that is true only for a share class having no trading symbol.
OtherReportingStandardItem-Number	other-Standard-ItemNumber	Other Reporting Standard Item Number	"Item 17" or "Item 18" specified when the basis of accounting is neither US GAAP nor IFRS."
PreCommencementIssuerTender-Offer	Boolean	Pre-commencement Issuer Tender Offer	Boolean flag that is true when the filing is intended to satisfy the filing obligation of the registrant as pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act.
PreCommencementTenderOffer	Boolean	Pre-commencement Tender Offer	Boolean flag that is true when the filing is intended to satisfy the filing obligation of the registrant as pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act.

New Element ID⁴	Item Type	Standard label	Documentation label
ReservedItemsForDeiAbstract	Abstract	Reserved Items for DEI [Abstract]	This is a container item for document and entity concepts that are currently reserved for possible future use.
Security12bTitle	normalized string	Security 12(b) Title	Title of a 12(b) registered security.
Security12gTitle	normalized string	Security 12(g) Title	Title of a 12(g) registered security.
SecurityExchangeName	normalized string	Security Exchange Name	Name of the Exchange on which a security is registered.
SecurityReportingObligation	token	Security Reporting Obligation	15(d), indicating whether the security has a reporting obligation under that section of the Exchange Act.
SolicitingMaterial	Boolean	Soliciting Material	Boolean flag that is true when the filing is intended to satisfy the filing obligation of the registrant as soliciting material pursuant to Rule 14a-12 under the Exchange Act.
WrittenCommunications	Boolean	Written Communications	Boolean flag that is true when the filing is intended to satisfy the filing obligation of the registrant as written communications pursuant to Rule 425 under the Securities Act.

1.1 DEI Reference linkbase changes

1.1.1 Deletions – Reference linkbases - DEI

There are no deletions.

1.1.2 Modifications – Reference linkbases - DEI

There are no modifications.

1.1.3 Additions – Reference linkbases - DEI

There are new references, mainly for some of the new elements but also for some existing elements such as TradingSymbol.

Element Name	Publisher	Name	Number	Section	Subsection
AdrMember	SEC	Exchange Act	240	15	d-3
BusinessContactMember	SEC	Forms 20-F, 40-F	249	220 and 240	f
AnnualInformationForm	SEC	Exchange Act	240	13	a-3
AuditedAnnualFinancialStatements	SEC	Exchange Act	240	13	a-3
ContactPersonnelFaxNumber	SEC	Form 20-F			
DocumentAccountingStandard	SEC	Regulation S-X	210	4-01	a(2)
DocumentAnnualReport	SEC	Exchange Act	240	15	d-1
DocumentQuarterlyReport	SEC	Exchange Act	240	13	a-13
DocumentRegistrationStatement	SEC	Exchange Act	240	12	b
DocumentShellCompanyEventDate	SEC	Exchange Act	240	15	d11
DocumentShellCompanyReport	SEC	Exchange Act	240	12	b2
DocumentTransitionReport	SEC	Exchange Act	240	13	a-10
DocumentsIncorporatedByReferenceTextBlock	SEC	Exchange Act	240	12	b-223
EntityBankruptcyProceedingsReportingCurrent	SEC	Exchange Act	240	12, 13, 15d	
EntityInteractiveDataCurrent	SEC	Regulation S-T	232	405	
EntityPrimarySicNumber	SEC	Form 40-F	249	240	f
FormerAddressMember	SEC	Forms 8-K, 10-Q	249	308	
NoTradingSymbolFlag	SEC	Exchange Act	240	15	c
OtherReportingStandardItemNumber	SEC	Regulation S-X	210	4-01	a(2)
PreCommencementIssuerTenderOffer	SEC	Exchange Act	240	13	e4c
PreCommencementTenderOffer	SEC	Exchange Act	240	14	d2b

Element Name	Publisher	Name	Number	Section	Subsection
Security12bTitle	SEC	Regulation S-K	229	202	a
Security12gTitle	SEC	Regulation S-K	229	202	a
SecurityExchangeName	SEC	Regulation S-K	229	201	a
SecurityReportingObligation	SEC	Exchange Act	240	15	d
SolicitingMaterial	SEC	Exchange Act	240	14	a12
Trading Symbol	SEC	Exchange Act	240	15	c
WrittenCommunications	SEC	Regulation C	230	425	a-d