

Release Notes for CEF and DEI Taxonomies 2021Q4 DRAFT

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1 Overview

The 2021Q4 draft release updates the Closed-End Fund (cef) and Document and Entity Information (dei) taxonomies, as shown below. This draft release removes certain document and entity related concepts from the cef-draft taxonomy released in April 2020 which are already in the dei taxonomy. For the dei taxonomy, this draft release updates certain references and adds concepts for tagging auditor information. The table below contains all of the current taxonomy versions proposed to be accepted in EDGAR beginning December 2021.

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

	2021q4	2021	2020	2019	2018	2017	pre 2017
cef	cef-2021q4		cef-draft				
country		country-2021	country-2020			country-2017	country-2016 country-2012 country-2013
currency		currency-2021	currency-2020	currency-2019		currency-2017	currency-2016 currency-2014 currency-2012
dei	dei-2021q4	dei-2021	dei-2020	dei-2019	dei-2018		dei-2014 dei-2012 dei-2013 dei-2009
exch		exch-2021	exch-2020	exch-2019	exch-2018	exch-2017	exch-2016 exch-2015 exch-2014 exch-2013
invest							invest-2013 invest-2012
naics		naics-2021				naics-2017	naics-2011
rr		rr-2021			rr-2018		rr-2012
sic		sic-2021	sic-2020				sic-2011
stpr		stpr-2021			stpr-2018		stpr-2011
vip			vip-draft				

The Commission will notify the public as to when EDGAR will begin accepting the cef-2021q4 and dei-2021q4 taxonomies. For reference purposes, taxonomy versions in gray and a single strike-through will have already been deleted from EDGAR in an earlier release.

1.1 Consolidation of Taxonomy Files

Prior to the 2021 versions of the taxonomies listed above, every SEC-maintained eXtensible Business Reporting Language (XBRL) taxonomy contained several schemas with element, type and role declarations, empty schemas having only linkbase pointers ("entry points") and linkbases that referenced each other in a hierarchy three or four layers deep. Certain schemas, entry points and linkbases were permitted in Electronic Data Gathering, Analysis, and Retrieval (EDGAR) filings, some used only internally in EDGAR for validation and rendering, and some used only to provide the "entire" entry point of all files. The growing complexity of published materials – sec.gov/info/edgar/edgartaxonomies.xml, derived web pages such as sec.gov/info/edgar/edgartaxonomies.shtml, interactive data test suites, and applications for analysis and validation -- all pointed to a need for a simplification effort.

As of the 2021 versions of all SEC-maintained XBRL taxonomies, the taxonomy schemas use a simplifying XBRL 2.1 feature documented in the XBRL 2.1 specification section 3.2 and generally referred to as "embedded" linkbases. Any number or type of linkbases may appear in an XML Schema <appinfo> element of an SEC-maintained taxonomy. There are no longer separate linkbase files suffixed ".xml"; all linkbases are now embedded in schemas. In some cases, more than one type of linkbase is embedded in a single schema. Furthermore, only those linkbases that could potentially be used separately from other linkbases in a taxonomy will appear embedded in separate files.

Figure 2. Examples of files consolidation in 2021 relative to earlier versions.

Contents	Example locations prior to 2021	Corresponding locations since 2021
Entry point for all files	dei-ent-dep-2020-01-31.xsd	dei-entire-2021.xsd
Core schema (elements, roles, types)	dei-2020-01-31.xsd	dei-2021.xsd

Contents	Example locations prior to 2021	Corresponding locations since 2021
Optional Standard labels	dei-std-2020-01-31.xsd dei-lab-2020-01-31.xml	dei-2021_lab.xsd
Optional Presentation links	dei-pre-2020-01-31.xsd dei-pre-2020-01-31.xml	dei-2021_pre.xsd
Optional Definition relationships	dei-def-2020-01-31.xml dei-def-2020-01-31.xsd	dei-2021_def.xsd
Documentation labels (for rendering – filings cannot use)	dei-doc-2020-01-31.xml dei-all-2020-01-31.xsd	dei-2021_doc.xsd
Authoritative references (for rendering – filings cannot use)	dei-ref-2020-01-31.xml dei-all-2020-01-31.xsd	dei-2021_ref.xsd
Deprecation relationships (for validation – filings cannot use)	rr-dep-def-2020-01-31.xml rr-dep-pre-2020-01-31.xml rr-ent-dep-2020-01-31.xsd	rr-entire-2021.xsd

1.2 Locations of DRAFT taxonomies

There is a single ZIP archive of all SEC-maintained taxonomies for a given date at:

<https://xbrl.sec.gov/{yyyy}{q?}.zip>

e.g., <https://xbrl.sec.gov/2021q4-draft.zip>

When taxonomies require more than one version in a given year, the four-digit year is augmented with "q2", "q3", or "q4" as the case may be, to indicate the calendar quarter in which it is published.

The “entire” entry point of a taxonomy having short name {name} will be found at

<https://xbrl.sec.gov/{name}/{yyyy}{q?}/{name}-entire-{yyyy}{q?}.xsd>

e.g., <https://xbrl.sec.gov/dei/2021/dei-entire-2021.xsd>, with namespace <http://xbrl.sec.gov/dei-entire/2021>.

The core schema file of each final version will be found at this location:

<https://xbrl.sec.gov/{name}/{yyyy}{q?}/{name}{yyyy}{q?}.xsd>

e.g., <https://xbrl.sec.gov/exch/2021/exch-2021.xsd> with namespace <http://xbrl.sec.gov/exch/2021>.

If, for example, the DEI taxonomy required updating in mid-2022, there would be a new zip file

<https://xbrl.sec.gov/2022q3.zip> and a new taxonomy at <https://xbrl.sec.gov/dei/2021q3/dei-entire-2021q3.xsd> having target namespace <http://xbrl.sec.gov/dei/2021q3>.

2 Element Changes and Deprecated Elements

Details about the date, reasons, and relationships between deprecated elements and their replacements are found in the taxonomy entry points having the token **_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 rr-2021 taxonomy, see the entry point:

<https://xbrl.sec.gov/rr/2021/rr-entire-2021.xsd>

3 Specific Changes

3.1 Closed-End Fund (CEF) Taxonomy

The CEF 2021q4 taxonomy removes certain document and entity related concepts from the draft CEF taxonomy version released in April 2020; these concepts are already in the Document and Entity Information (DEI) taxonomy. The concept LatestPremiumDiscountToNav was also removed since the reported fact is always a percentage and the concept LatestPremiumDiscountToNavPercent already exists. Other minor modifications were also made.

3.1.1 CEF Concepts Deleted

The CEF 2021q4 taxonomy deletes 25 concepts.

Element
SecuritiesActFileNumber
SecuritiesActRegistrationFlag
SecuritiesActPreEffectiveAmendmentFlag
SecuritiesActPostEffectiveAmendmentFlag
InvestmentCompanyActRegistrationFlag
InvestmentCompanyActAmendmentNumber
DividendOrInterestReinvestmentPlanOnlyFlag
DelayedOrContinuousOfferingFlag
LatestPremiumDiscountToNav
N2InstructionBEffectiveUponFiling462eFlag
N2InstructionEffectiveAdditionalSecurities413bFlag
N2Section8cEffectiveWhenDeclaredFlag
N2Rule486bEffectiveUponFilingFlag
N2Rule486bEffectiveOnSetDateFlag
N2Rule486bEffectiveDate
N2Rule486aEffective60DaysFlag
N2Rule486aEffectiveOnSetDateFlag
N2Rule486aEffectiveDate
N2NewEffectiveDateForPreviousFilingFlag
References462bAdditionalSecuritiesFlag
Earlier462bAdditionalSecuritiesFileNumber
References462cNoSubstantiveChangesFlag
Earlier462cNoSubstantiveChangesFileNumber
ExhibitsOnly462dFlag
EarlierExhibitsOnly462dFileNumber

3.1.2 CEF Concepts Modified

All elements derived from the domain item type are now derived from the domain item type in <https://www.xbrl.org/dtr/type/2020-01-21/types.xsd>.

The CEF 2021q4 taxonomy modifies 2 element names from the prior draft version.

cef-2021q4 Element	cef-draft (April 2020) Element
PrimaryShelfFlag	N2InstructionA2PrimaryShelfFlag
PrimaryShelfQualifiedFlag	N2InstructionA2PrimaryShelfQualifiedFlag

The CEF 2021q4 taxonomy adds a new reference for 1 concept.

Element	Reference
NewCefOrBdcRegistrantFlag	Form N-2

3.2 Document and Entity Information (DEI) Taxonomy

DEI 2021q4 modifies references for a number of concepts compared to DEI 2021. DEI 2021q4 also adds new concepts for tagging auditor information.

3.2.1 DEI Concepts Modified

DEI 2021q4 modifies references for the following elements.

Element	Reference
EntityWellKnownSeasonedIssuer	Securities Act 230.405
DocumentRegistrationStatement	Exchange Act 240.12
RegistrationStatementAmendmentNumber	Exchange Act 240.12
PreEffectiveAmendment	Exchange Act 240.12
PreEffectiveAmendmentNumber	Exchange Act 240.12
PostEffectiveAmendment	Exchange Act 240.12
PostEffectiveAmendmentNumber	Exchange Act 240.12
EntityRegistrantName	Exchange Act 240.12.b-2
EntityCentralIndexKey	Exchange Act 240.12.b-2
EntityTaxIdentificationNumber	Exchange Act 240.12.b-2
EntityShellCompany	Exchange Act 240.12.b-2
EntityFilerCategory	Exchange Act 240.12.b-2
EntitySmallBusiness	Exchange Act 240.12.b-2
EntityEmergingGrowthCompany	Exchange Act 240.12.b-2
EntityAddressesTable	Exchange Act 240.12.b-2

3.2.2 DEI Concepts Added

DEI 2021q4 adds the following concepts to tag auditor information.

Element	Label
AuditorLineItem	Auditor [Line Items] [label, en-US]
AuditorTable	Auditor [Table] [label, en-US]
AuditorAxis	Auditor [Axis] [label, en-US]
AuditorName	Auditor Name [label, en-US]
AuditorFirmId	Auditor Firm ID [label, en-US]; PCAOB issued Audit Firm Identifier [documentation, en-US]
AuditorLocation	Auditor Location [label, en-US]