

Release Notes for SEC Taxonomies 2023

DRAFT

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1 Overview

The 2023 draft release updates all SEC-maintained eXtensible Business Reporting Language (XBRL) taxonomies for current and future acceptance in Electronic Data Gathering, Analysis, and Retrieval (EDGAR) system, as shown below. Of the ten existing taxonomies accepted in EDGAR, this draft release includes additions, modifications, and deletions to the contents for six taxonomies relative to their prior year versions.

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

	2023	2022	2021	2020	2019	Pre-2019
cef	cef-2023	cef-2022	cef-2021q4	cef-draft		
country	country-2023	country-2022	country-2021	country-2020		country-2017country-2016country-2012country-2013
currency	currency-2023	currency-2022	currency-2021	currency-2020	currency-2019	currency-2017currency-2016currency-2014currency-2012
ecd	ecd-2023	ecd-2022q4				
dei	dei-2023	dei-2022	dei-2021q4, dei-2021	dei-2020	dei-2019	dei-2018dei-2014dei-2012dei-2013dei-2009
exch	exch-2023	exch-2022	exch-2021	exch-2020	exch-2019	exch-2018exch-2017exch-2016exch-2015exch-2014exch-2013
invest						invest-2013invest-2012
naics	naics-2023	naics-2022	naics-2021			naics-2017naics-2011
rr	rr-2023	rr-2022	rr-2021			rr-2018rr-2012
sic	sic-2023	sic-2022	sic-2021	sic-2020		sic-2011
stpr	stpr-2023	stpr-2022	stpr-2021			stpr-2018stpr-2011
vip	vip-2023	vip-2022q2, vip-2022		vip-draft		

The Commission will notify the public as to when EDGAR will begin accepting the 2023 taxonomies, and subsequently, when it will no longer accept a taxonomy with a double strike-through in the table above. 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 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/2023-draft.zip>

If future 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/2023/dei-entire-2023.xsd>, with namespace <http://xbrl.sec.gov/dei-entire/2023>.

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/2023/exch-2023.xsd> with namespace <http://xbrl.sec.gov/exch/2023>.

If, for example, the dei taxonomy required updating in mid-2023, there would be a new zip file <https://xbrl.sec.gov/2023q3.zip> and a new taxonomy at <https://xbrl.sec.gov/dei/2023q3/dei-entire-2023q3.xsd> having target namespace <http://xbrl.sec.gov/dei/2023q3>.

See “Appendix: Consolidation of Taxonomy Files” for details on taxonomy file structure conventions.

1.2 Synchronization of Taxonomy Version Years

All taxonomies within a submission must use the same version year. Quarterly releases within the same version year are also compatible.

e.g., <http://xbrl.sec.gov/vip/2022q2> is compatible with <https://xbrl.sec.gov/currency/2022> but is not compatible with <https://xbrl.sec.gov/currency/2021>.

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 **_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-2023 taxonomy, see the entry point:

<https://xbrl.sec.gov/rr/2023/rr-entire-2023.xsd>

3 Specific Changes

3.1 Closed-End (CEF) Taxonomy

The CEF 2023 taxonomy makes the following changes to its contents relative to CEF 2022 based on our review of the relevant reporting requirements and existing taxonomy elements. Observations of the impact of using the CEF taxonomy within an EDGAR filing of a Financial Statement such as Form 10-K or 10-Q, particularly with respect to Item 4.3 of Form N-2 (Senior Securities), motivated several additional improvements. Improvements appear in several places: (a) in the taxonomy files themselves, (b) EDGAR Filer Manual volume II (EFM) sections 6.12.10 and 6.5.55 validations, (c) the CEF taxonomy guide section on Senior Securities, and (d) updated CEF taxonomy sample files.

Filers subject to “[Securities Offering Reform for Closed-End Investment Companies, Investment Company Act Release No. 33427](#) (April 8, 2020) [85 FR 33290] (June 1, 2020)” should (a) be aware of these issues and suggested workarounds for the remainder of 2022, and (b) anticipate these CEF updates and plan to take advantage of them at their earliest opportunity in 2023.

3.1.1 CEF-2022 Issues

The figure below shows the disclosure required by Item 4.3 of Form N-2 (Senior Securities). It is similar, and in some cases identical, to the disclosure found in other Inline XBRL formatted EDGAR submissions, sometimes appearing in Item 7 of Form 10-K (Management’s Discussion & Analysis, or “MD&A”), sometimes in the Notes to the Financial Statements. To properly include the tagging now required, the submission must refer to a specific file called “the CEF Schema” (cef-2022.xsd).

Figure 2. Section 4.3 of Form N-2

3. **Senior Securities.** Furnish the following information as of the end of the last ten fiscal years for each class of senior securities (including bank loans) of the Registrant. If consolidated statements were prepared as of any of the dates specified, furnish the information on a consolidated basis:

(1)	(2)	(3)	(4)	(5)
Year	Total Amount Outstanding Exclusive of Treasury Securities	Asset Coverage Per Unit	Involuntary Liquidating Preference Per Unit	Average Market Value Per Unit (Exclude Bank Loans)

Instructions.

1. Instructions 2, 3, and 8 to Item 4.1 also apply to this sub-item.
2. Use the method described in Section 18(h) of the Investment Company Act to calculate the asset coverage to be set forth in column (3). However, in lieu of expressing asset coverage in terms of a ratio, as described in Section 18(h), express it for each class of senior securities in terms of dollar amounts per share (in the case of preferred stock) or per \$1,000 of indebtedness (in the case of senior indebtedness).
3. Column (4) need be included only with respect to senior stock.
4. Set forth in a note to the table the method used to determine the averages called for by column (5) (e.g., weighted, monthly, daily, etc.).
5. Briefly explain the terms used in the headings of the columns.

Data Consistency. The CEF-2022 schema and CEF taxonomy guide require the filer to use a specific element, the “Securities Axis” element, in the Senior Securities table. Other technical constraints that use the validation features of the XBRL Dimensional specification are embedded into the CEF schema, and this is by design for its intended use in Form N-2 filings. However, Senior Securities may consist of either debt or equity instruments, and as seen in Figure 2, information required by column 4 of the Senior Securities table (“Involuntary Liquidating Preference Per Unit”) is not applicable to equity instruments. The US-GAAP taxonomy and other guidance has established a convention of distinguishing data items that concern a specific equity instrument (using an element called the “Class of Stock Axis”) and those that concern a specific debt instrument (using the “Debt Instrument Axis”). Having two different conventions for tagging the same table of data merely because of the form in which it appears (e.g., using `cef:SecurityAxis` on a Form N-2 but using `us-gaap:ClassOfStockAxis` and `us-gaap:DebtInstrumentAxis` on a Form 10-K) may inadvertently contribute to filer confusion and data inconsistency. Similar issues arise with other elements redundant with those already present in the US-GAAP taxonomy, resulting in substitutions discussed below.

Rendering on SEC.gov. The CEF-2022 schema contains a definition of an object with a three part title, specifically, “995470 - Disclosure - N-2 Item 4, Senior Securities”. The format of these titles is governed by EFM 6.7.12; filers are generally free to use any numeric sorting convention at the beginning of the text that they wish, so long as the presentation links follow the approach shown in EFM 6.7.12, where cover pages appear first, followed by statements, followed by “level 1 notes”, and so on, as required in Rule 405 of Regulation S-T. Various components of the EDGAR web site display of the rendering also rely on this convention, and also customize aspects of the web display based on whether the filing is considered to be a “Prospectus” as opposed to a “Financial Statement”. Inserting the number “995470” into a sequence that filers of financial statements have previously had full flexibility with was not an intended outcome. Indeed, an otherwise valid Inline XBRL 10-K filed today, were it to reference the CEF-2022 taxonomy and tags for the senior securities table, although not suspended, would be very likely to receive a warning as shown below.

3.1.2 Workarounds for CEF-2022

Data Consistency. In filings for 2022, 10-K and 10-Q filers cannot ignore the CEF-2022 “Security Axis” and use the US-GAAP Axes (that is, add the “debt instrument” and “equity instrument” custom members to it); that would result in validation errors and suspension of the filing. Instead, they should follow the CEF taxonomy guide as published for 2022 with regard to section 4.3, Senior Securities, and in 2023, switch over to use the US-GAAP axes¹. In 2023 the CEF Security Axis is deprecated and will produce warnings upon its use as soon as CEF 2023 is available in EDGAR.

Note: At the time of this publication of the draft 2023 CEF taxonomy, the 2023 version of the US-GAAP taxonomy is not yet available. Accordingly, the draft 2023 CEF schema file points to 2022 US-GAAP. The final version of the 2023 CEF schema file is expected to be released after 2023 US-GAAP is published and will point to that version.

Rendering on SEC.gov. It is typical for filers to “roll forward” their Inline XBRL customization files (schemas, linkbases) from one period to the next, having invested initially in setting up an appropriate structure. A simple approach for first time filers will be to number the parts of their presentation so that their Level I tagging appears in groups numbered lower than 995470, and levels II, III and IV higher.

3.1.3 CEF-2023 separates presentation links from definition links

CEF 2023 partitions its presentation links into a separate “cef-2023_pre.xsd” file in much the same way that other SEC taxonomies have files for “xyz-2022_pre.xsd”, “xyz-2022_def.xsd” and so on.

The CEF-2023 taxonomy presentation entry point will use the entry point for simplified rendering (“dei-sub-2023.xsd”) and the cef-2023.xsd schema file. Schema file def-2023.xsd will embed definition links for the two us-gaap axes instead of the Security Axis.

Upon implementation of CEF-2023 in EDGAR, the Security Axis and elements listed below will be deprecated. Therefore, filers continuing to use cef-2022.xsd or use the Security Axis in cef-2023.xsd will receive a warning message as defined by EFM section 6.5.42 (“Instances should not use elements declared deprecated in any standard namespace”).

CEF 2023 deprecates three elements in addition to `cef:SecurityAxis` and `cef:AllSecuritiesMember`. The `xbrli:periodType` attribute changes from duration to instant, for consistency with us-gaap taxonomy modeling conventions.

cef-2022 element deprecated as of 2023-01-31 period type: duration	Replacing or new us-gaap element in cef-2023 period type: instant
<code>cef:SeniorSecuritiesInvoluntaryLiquidating-PreferencePerUnit</code>	<code>us-gaap:PreferredStockLiquidationPreference</code>
<code>cef:LatestSharePrice</code>	<code>us-gaap:SharePrice</code>
<code>cef:LatestNav</code>	<code>us-gaap:NetAssetValuePerShare</code>

¹ An alternate technical approach that may appeal to some vendors or filers would be to add the required custom “debt instrument” and “equity instrument” member elements to *both* the CEF axis and the US-GAAP axes, and then in 2023 simply delete the CEF Axis members in 2023, leaving behind the desired us-gaap axes. The extra axis members are harmless.

Finally cef-2023 adds `us-gaap:InterestRateRiskMember` as a domain member of `cef:RiskAxis`. Although there is no corresponding member in cef-2022, interest rate risk is a commonly disclosed risk, making a custom element unnecessary.

For full details, consult the forthcoming updated CEF taxonomy guide for 2023, and check for updates to the EFM version corresponding to the EDGAR release in which cef-2023 is implemented.

3.1.4 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/2022-03-31/types.xsd>.

CEF 2023 deprecates the following elements. Users should instead use corresponding elements from the U.S. GAAP taxonomy for these disclosure items, as explained above. Note that at the time of this publication of the draft 2023 CEF taxonomy, the 2023 version of the US-GAAP taxonomy is not yet available. Accordingly, the draft 2023 CEF schema file points to 2022 US-GAAP. The final version of the 2023 CEF schema file is expected to be released after 2023 US-GAAP is published and will point to that version.

Elements deprecated as of 2023-01-31	Corresponding U.S. GAAP elements
SecurityAxis	StatementClassOfStockAxis
AllSecuritiesMember	DebtInstrumentAxis
	ClassOfStockDomain
	DebtInstrumentNameDomain
LatestSharePrice	SharePrice
LatestNav	NetAssetValuePerShare
SeniorSecuritiesInvoluntaryLiquidatingPreferencePerUnit	PreferredStockLiquidatingPreference

3.2 Countries (COUNTRY) Taxonomy

The COUNTRY codes have been brought up to date with the International Organization for Standardization (ISO) 3166 and U.S. Government's Geopolitical Entities, Names, and Codes (GENC) standards as of our review on August 5, 2022, with the following change to COUNTRY 2023 relative to COUNTRY 2022:

3.2.1 COUNTRY 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/2022-03-31/types.xsd>.

COUNTRY 2023 modifies the standard label for the following concept to conform to ISO 3166 and GENC standards.

Element	New Standard Label
TR	TÜRKIYE

3.3 Currencies (CURRENCY) Taxonomy

The CURRENCY codes have been brought up to date with the ISO 4217 standard as of our review of the standard on August 5, 2022, with the following changes to CURRENCY 2023 relative to CURRENCY 2022.

3.3.1 CURRENCY 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/2022-03-31/types.xsd>.

CURRENCY 2023 deprecates the following CURRENCY code to conform to ISO 4217.

Element	Standard Label
SLL	Sierra Leone, Leones (Deprecated 2022-08-31)

3.3.2 CURRENCY Concepts Added

CURRENCY 2023 adds the following CURRENCY code to conform to ISO 4217.

Element	Standard Label
SLE	Sierra Leone, Leones

3.4 Document & Entity (DEI) Taxonomy

The DEI 2023 taxonomy contains the same contents as the DEI 2022 taxonomy except for the changes below.

3.4.1 DEI 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/2022-03-31/types.xsd>.

3.4.2 DEI Concepts Added

Two concepts of type `xbrli:booleanItemType` are added in support of the “clawbacks” rule and will appear in new EFM validations. Note that these concepts are already present in DEI 2022q4.

Element	Standard label	Doc label
DocumentFinStmtErrorCorrectionFlag	Document Financial Statement Error Correction [Flag]	Indicates whether any of the financial statement periods in the filing include a restatement due to error correction.
DocumentFinStmtRestatementRecoveryAnalysisFlag	Document Financial Statement Restatement Recovery Analysis [Flag]	Indicates whether any of the financial statement periods include restatements that required a recovery analysis of incentive-based compensation received by any of the registrant's executive officers during the relevant recovery period pursuant to §240.10D-1(b).

3.5 Executive Compensation Disclosure (ECD) Taxonomy

Changes in the ECD 2023 taxonomy are expected to be minimal relative to ECD 2022q4.

Elements derived from the domain item type are now derived from the domain item type in

<https://www.xbrl.org/dtr/type/2022-03-31/types.xsd>.

3.6 Exchanges (EXCH) Taxonomy

The EXCH codes have been brought up to date with the ISO 10383 (MIC) standard as of our review of the standard on August 15, 2022, with the following changes relative to EXCH 2022.

3.6.1 EXCH Concepts Deleted

EXCH 2023 deletes the following EXCH codes that were deprecated as of 2022-01-31.

Deleted Element
BULK
CONE
CTWO
DBCR
DBCX

DBDC
DBIX
DBSE
NOCO
SSWM
STEE
UBIM
VFUK
XOCH
XVTX

3.6.2 EXCH 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/2022-03-31/types.xsd>.

EXCH 2023 deprecates the following concepts in conformity with the ISO 10383 standard.

Element	Standard label
CBLC	CITIBLOC (deprecated 2022-08-31)
CORE	CITIGROUP AGENCY OPTION AND EQUITIES ROUTING ENGINE (deprecated 2022-08-31)
DBSX	DEUTSCHE BANK SUPER X (deprecated 2022-08-31)
EBSM	EBS MTF - CLOB - FOR THE TRADING OF FX PRODUCTS (deprecated 2022-08-31)
ENSY	EURONEXT SYNAPSE (deprecated 2022-08-31)
IFCA	ICE FUTURES CANADA (deprecated 2022-08-31)
ISBA	BANCA DI ASTI - SYSTEMATIC INTERNALISER (deprecated 2022-08-31)
JETF	JETX (deprecated 2022-08-31)
MSAX	MORGAN STANLEY MTF - PERIODIC AUCTION (deprecated 2022-08-31)
MSCX	MORGAN STANLEY MTF - CONTINUOUS CROSS DARK (deprecated 2022-08-31)
MSNT	MORGAN STANLEY MTF - NEGOTIATED TRADE (deprecated 2022-08-31)
NABE	NAB EUROPE LIMITED - SYSTEMATIC INTERNALISER (deprecated 2022-08-31)
NABU	NAB EUROPE LIMITED - SYSTEMATIC INTERNALISER - FIXED INCOME SECURITIES (deprecated 2022-08-31)
SUNB	SUNRISE BROKERS (deprecated 2022-08-31)
SUNO	SUNRISE - OTF (deprecated 2022-08-31)
TNLL	EURONEXT - TRADING FACILITY LONDON (deprecated 2022-08-31)
TOMG	TULLETT PREBON EUROPE - OTF - MADRID - GOVERNMENT BONDS - EXCLUDING GILTS (deprecated 2022-08-31)
TPES	TULLETT PREBON EUROPE - OTF - MADRID (deprecated 2022-08-31)
XAIM	AIM ITALIA - MERCATO ALTERNATIVO DEL CAPITALE (deprecated 2022-08-31)
XIAS	TOKYO STOCK EXCHANGE JASDAQ (deprecated 2022-08-31)
XLDN	EURONEXT - EURONEXT LONDON (deprecated 2022-08-31)
XOTC	OTCBB (deprecated 2022-08-31)
XSMP	EURONEXT BLOCK (deprecated 2022-08-31)
XUMP	UBS MTF LIMITED - PERIODIC AUCTION ORDER BOOK (deprecated 2022-08-31)

EXCH 2023 modifies the labels for the following concepts in conformity with the ISO 10383 standard.

Element	New Standard label
ABXX	YOSHI MARKETS LIMITED
AQXE	AQUIS EXCHANGE PLC
BVMF	B3 S.A. - BRASIL BOLSA BALCAO
CHIA	CBOE AUSTRALIA
CSMD	CREDIT SUISSE BANK (EUROPE), S.A.
CXAC	CBOE AUSTRALIA - LIMIT VENUE
CXAF	CBOE AUSTRALIA MARKET PEG (FARPOINT) VENUE
CXAM	CBOE AUSTRALIA MOC
CXAN	CBOE AUSTRALIA PRIMARY PEG (NEARPOINT) VENUE
CXAP	CBOE AUSTRALIA MID-POINT VENUE
CXAQ	CBOE AUSTRALIA - QUOTED MANAGED FUNDS
CXAR	CBOE AUSTRALIA - TRANSFERABLE CUSTODY RECEIPT MARKET
CXAV	CBOE AUSTRALIA VWAP
CXAW	CBOE AUSTRALIA - WARRANTS

Element	New Standard label
ELEU	NASDAQ OSLO ASA - EUROPEAN POWER AND GAS DERIVATIVES
ELNO	NASDAQ OSLO ASA - NORDIC POWER DERIVATIVES AND EUROPEAN UNION ALLOWANCES
ELSE	NASDAQ OSLO ASA - SWEDISH ELECTRICITY CERTIFICATE
HESP	HENEX ELECTRICITY SPOT MARKET
ISWA	ISWAP UK MTF
ISWB	ISWAP UK MTF - TRADE REGISTRATION
ISWC	ISWAP UK MTF ORDER BOOK
ISWR	ISWAP UK MTF TARGETED STREAMING/RFO
JLEU	JUMP LIQUIDITY EU EQUITY PLATFORM
JLQD	JUMP LIQUIDITY - MULTI-ASSET PLATFORM
JPEU	J.P. MORGAN SE - SYSTEMATIC INTERNALISER
MATX	MATRIX LIMITED
MEMX	MEMX LLC EQUITIES
NORX	NASDAQ OSLO ASA
NZFX	ASX - NEW ZEALAND FUTURES & OPTIONS
PURE	CANADIAN SECURITIES EXCHANGE - PURE
SIMD	CREDIT SUISSE BANK (EUROPE), S.A. - SYSTEMATIC INTERNALISER
TPSO	TP UK OTF
TSCB	TP UK OTF - CORPORATE BONDS
TSCD	TP UK OTF - CREDIT DERIVATIVES
TSED	TP UK OTF - EQUITY DERIVATIVES
TSFI	TP UK OTF - CORPORATE BONDS AND SECURITISED DEBT
TSGB	TP UK OTF - GOVERNMENT BONDS EXCLUDING UK GILTS
TSGI	TP UK OTF - GOVERNMENT BONDS - UK GILTS
TSMM	TP UK OTF - MONEY MARKET INSTRUMENTS
TSRE	TP UK OTF - REPOS
WBDM	WIENER BOERSE AG VIENNA MTF (VIENNA MTF)
XARM	ARMENIA SECURITIES EXCHANGE
XCNQ	CANADIAN SECURITIES EXCHANGE
XSAT	SPOTLIGHT STOCK MARKET AB
XTUN	TUNIS STOCK EXCHANGE (BOURSE DE TUNIS)
XUBS	AQUIS EXCHANGE PLC - AMP - DARK ORDER BOOK

EXCH 2023 modifies the location for the following concepts in conformity with the ISO 10383 standard.

Element	New City	New Country	New Country Code
MAQE	DUBLIN	IRELAND	IE
NZFX	SYDNEY	AUSTRALIA	AU

3.6.3 EXCH Concepts Added

EXCH 2023 adds the following concepts in conformity with the ISO 10382 standard.

Element	Standard label	Doc label
ARTX	ARTEX EUROPE	ARTEX EUROPE; TRIESEN, LIECHTENSTEIN
ASEF	AEGIS SWAP EXECUTION FACILITY	AEGIS SWAP EXECUTION FACILITY; THE WOODLANDS, UNITED STATES OF AMERICA
BBVX	BANCO BILBAO VIZCAYA ARGENTARIA S.A. - UK - SYSTEMATIC INTERNALISER	BANCO BILBAO VIZCAYA ARGENTARIA S.A. - UK - SYSTEMATIC INTERNALISER; LONDON, UNITED KINGDOM
BGCA	BGC PARTNERS (AUSTRALIA) PTY LTD	BGC PARTNERS (AUSTRALIA) PTY LTD; SYDNEY, AUSTRALIA
BJSE	BEIJING STOCK EXCHANGE	BEIJING STOCK EXCHANGE; BEIJING, CHINA
BOCF	BANK OF CHINA LIMITED - FRANKFURT BRANCH - SYSTEMATIC INTERNALISER	BANK OF CHINA LIMITED - FRANKFURT BRANCH - SYSTEMATIC INTERNALISER; FRANKFURT AM MAIN, GERMANY
BTUN	TUNIS STOCK EXCHANGE (BOURSE DE TUNIS) - BONDS MARKET	TUNIS STOCK EXCHANGE (BOURSE DE TUNIS) - BONDS MARKET; TUNIS, TUNISIA
CILH	LIQUIDITY HUB JAPAN	LIQUIDITY HUB JAPAN; TOKYO, JAPAN

Element	Standard label	Doc label
CMCM	CMC MARKETS UK PLC - SYSTEMATIC INTERNALISER	CMC MARKETS UK PLC - SYSTEMATIC INTERNALISER; LONDON, UNITED KINGDOM
CSE2	CANADIAN SECURITIES EXCHANGE - CSE2	CANADIAN SECURITIES EXCHANGE - CSE2; TORONTO, CANADA
DAUK	DANSKE BANK A/S - LONDON BRANCH - SYSTEMATIC INTERNALISER	DANSKE BANK A/S - LONDON BRANCH - SYSTEMATIC INTERNALISER; LONDON, UNITED KINGDOM
DBDX	DEUTSCHE BOERSE DIGITAL EXCHANGE	DEUTSCHE BOERSE DIGITAL EXCHANGE; ESCHBORN, GERMANY
DKOB	NASDAQ STOCKHOLM AB - OTC DKK WB EQ DERIVATIVES	NASDAQ STOCKHOLM AB - OTC DKK WB EQ DERIVATIVES; STOCKHOLM, SWEDEN
DKWB	NASDAQ STOCKHOLM AB - DKK WB EQ DERIVATIVES	NASDAQ STOCKHOLM AB - DKK WB EQ DERIVATIVES; STOCKHOLM, SWEDEN
DRSP	EURONEXT UK - REPORTING SERVICES	EURONEXT UK - REPORTING SERVICES; LONDON, UNITED KINGDOM
EBLX	BLOCKMATCH EUROPE DARK	BLOCKMATCH EUROPE DARK; FRANKFURT, GERMANY
ECNL	REFINITIV TRANSACTION SERVICES LIMITED - FX SPOT ECN	REFINITIV TRANSACTION SERVICES LIMITED - FX SPOT ECN; LONDON, UNITED KINGDOM
EMCE	ROMANIAN COMMODITIES EXCHANGE - OTF	ROMANIAN COMMODITIES EXCHANGE - OTF; BUCHAREST, ROMANIA
ENTW	BLOCKMATCH EUROPE NT	BLOCKMATCH EUROPE NT; FRANKFURT, GERMANY
ERFQ	BLOCKMATCH EUROPE RFQ	BLOCKMATCH EUROPE RFQ; FRANKFURT, GERMANY
EUFN	EURO-FINANCE AD	EURO-FINANCE AD; SOFIA, BULGARIA
EUOB	NASDAQ STOCKHOLM AB - OTC EUR WB EQ DERIVATIVES	NASDAQ STOCKHOLM AB - OTC EUR WB EQ DERIVATIVES; STOCKHOLM, SWEDEN
EXGM	EURONEXT GROWTH MILAN	EURONEXT GROWTH MILAN; MILAN, ITALY
FNFT	FENICS FUTURES	FENICS FUTURES; NEW YORK, UNITED STATES OF AMERICA
FNFX	FENICS FX ECN	FENICS FX ECN; NEW YORK, UNITED STATES OF AMERICA
FNXB	FENICS INVITATIONS	FENICS INVITATIONS; NEW YORK, UNITED STATES OF AMERICA
FPWB	FIRSTPLACE WIENER BOERSE	FIRSTPLACE WIENER BOERSE; VIENNA, AUSTRIA
FUSD	FTX US DERIVATIVES	FTX US DERIVATIVES; MIAMI, UNITED STATES OF AMERICA
FXNM	REFINITIV MATCHING NDFS SEF	REFINITIV MATCHING NDFS SEF; NEW YORK, UNITED STATES OF AMERICA
FXSM	REFINITIV MATCHING NDFS SINGAPORE	REFINITIV MATCHING NDFS SINGAPORE; SINGAPORE, SINGAPORE
GBOB	NASDAQ STOCKHOLM AB - OTC GBP WB EQ DERIVATIVES	NASDAQ STOCKHOLM AB - OTC GBP WB EQ DERIVATIVES; STOCKHOLM, SWEDEN
GBSI	GOODBODY STOCKBROKERS UC	GOODBODY STOCKBROKERS UC; DUBLIN, IRELAND
GFAU	GFI AUSTRALIA PTY LTD	GFI AUSTRALIA PTY LTD; SYDNEY, AUSTRALIA
GFOX	GLOBAL FUTURES AND OPTIONS LTD	GLOBAL FUTURES AND OPTIONS LTD; LONDON, UNITED KINGDOM
GMGE	GMG EUROPE B.V.	GMG EUROPE B.V.; UTRECHT, THE NETHERLANDS
HGSP	HENEX GAS SPOT MARKET	HENEX GAS SPOT MARKET; ATHENS, GREECE
HPSO	HPC OTF - UK ETRADING PLATFORM	HPC OTF - UK ETRADING PLATFORM; LONDON, UNITED KINGDOM
HPSX	HPC OTF	HPC OTF; LONDON, UNITED KINGDOM
IBSI	INTERACTIVE BROKERS - SYSTEMATIC INTERNALISER	INTERACTIVE BROKERS - SYSTEMATIC INTERNALISER; DUBLIN, IRELAND
INGU	ING BANK NV - SYSTEMATIC INTERNALISER - LONDON BRANCH	ING BANK NV - SYSTEMATIC INTERNALISER - LONDON BRANCH; LONDON, UNITED KINGDOM
JLEQ	JUMP LIQUIDITY - US EQUITY PLATFORM	JUMP LIQUIDITY - US EQUITY PLATFORM; CHICAGO, UNITED STATES OF AMERICA
LEBV	LEDGEREDGE B.V.	LEDGEREDGE B.V.; AMSTERDAM, THE NETHERLANDS
LESI	LEDGEREDGE SECURITIES INC.	LEDGEREDGE SECURITIES INC.; NEW YORK, UNITED STATES OF AMERICA
LNEQ	TP ICAP EU - MTF - LIQUIDNET EU EQUITY	TP ICAP EU - MTF - LIQUIDNET EU EQUITY; PARIS, FRANCE
LNFI	TP ICAP EU - MTF - LIQUIDNET EU FIXED INCOME	TP ICAP EU - MTF - LIQUIDNET EU FIXED INCOME; PARIS, FRANCE
LPSF	LPSFX LLC	LPSFX LLC; NEW YORK, UNITED STATES OF AMERICA
MEMM	MEMX LLC RETAIL MIDPOINT	MEMX LLC RETAIL MIDPOINT; JERSEY CITY, UNITED STATES OF AMERICA

Element	Standard label	Doc label
MSDM	MICHAEL/STROM DOM MAKLESKI SPOLKA AKCYJNA - SYSTEMATIC INTERNALISER	MICHAEL/STROM DOM MAKLESKI SPOLKA AKCYJNA - SYSTEMATIC INTERNALISER; WARSAW, POLAND
MSWP	MTS INTERDEALER SWAPS MARKET	MTS INTERDEALER SWAPS MARKET; ROMA, ITALY
MXOP	MEMX LLC OPTIONS	MEMX LLC OPTIONS; JERSEY CITY, UNITED STATES OF AMERICA
NABP	NATIONAL AUSTRALIA BANK EUROPE S.A.	NATIONAL AUSTRALIA BANK EUROPE S.A.; PARIS, FRANCE
NEEQ	NATIONAL EQUITIES EXCHANGE AND QUOTATIONS	NATIONAL EQUITIES EXCHANGE AND QUOTATIONS; BEIJING, CHINA
NOOB	NASDAQ STOCKHOLM AB - OTC NOK WB EQ DERIVATIVES	NASDAQ STOCKHOLM AB - OTC NOK WB EQ DERIVATIVES; STOCKHOLM, SWEDEN
NOWB	NASDAQ STOCKHOLM AB - NOK WB EQ DERIVATIVES	NASDAQ STOCKHOLM AB - NOK WB EQ DERIVATIVES; STOCKHOLM, SWEDEN
NSPO	NASDAQ SPOT AB	NASDAQ SPOT AB; STOCKHOLM, SWEDEN
ODXE	ODX - OSAKA DIGITAL EXCHANGE	ODX - OSAKA DIGITAL EXCHANGE; TOKYO, JAPAN
OTCI	OTC LINK NQB IDQS (INTER-DEALER QUOTATION SYSTEM)	OTC LINK NQB IDQS (INTER-DEALER QUOTATION SYSTEM); NEW YORK, UNITED STATES OF AMERICA
OTXT	OTCX TRADING LIMITED UK MTF	OTCX TRADING LIMITED UK MTF; LONDON, UNITED KINGDOM
PATF	PATRIA FINANCE A.S.	PATRIA FINANCE A.S.; PRAGUE, CZECH REPUBLIC
POSE	PORTFOLIO STOCK EXCHANGE	PORTFOLIO STOCK EXCHANGE; MADRID, SPAIN
PUND	PUNDION LLC	PUNDION LLC; NEW YORK, UNITED STATES OF AMERICA
RAJA	RAYMOND JAMES	RAYMOND JAMES; NEW YORK, UNITED STATES OF AMERICA
RITS	REFINITIV - FORWARDS MATCHING	REFINITIV - FORWARDS MATCHING; MUMBAI, INDIA
SEOB	NASDAQ STOCKHOLM AB - OTC SEK WB EQ DERIVATIVES	NASDAQ STOCKHOLM AB - OTC SEK WB EQ DERIVATIVES; STOCKHOLM, SWEDEN
SEWB	NASDAQ STOCKHOLM AB - SEK WB EQ DERIVATIVES	NASDAQ STOCKHOLM AB - SEK WB EQ DERIVATIVES; STOCKHOLM, SWEDEN
SFOX	SFOX	SFOX; LOS ANGELES, UNITED STATES OF AMERICA
SISU	SUSQUEHANNA INTERNATIONAL SECURITIES LIMITED - LONDON BRANCH - SYSTEMATIC INTERNALISER	SUSQUEHANNA INTERNATIONAL SECURITIES LIMITED - LONDON BRANCH - SYSTEMATIC INTERNALISER; LONDON, UNITED KINGDOM
SMBC	SMBC NIKKO SNET DARKPOOL - SYSTEMATIC INTERNALISER	SMBC NIKKO SNET DARKPOOL - SYSTEMATIC INTERNALISER; TOKYO, JAPAN
SPAX	SPECTRAXE	SPECTRAXE; NEW YORK, UNITED STATES OF AMERICA
SPTX	SPOT FX	SPOT FX; JERSEY CITY, UNITED STATES OF AMERICA
STXS	STX FIXED INCOME	STX FIXED INCOME; AMSTERDAM, THE NETHERLANDS
TERM	TP ICAP FX HUB	TP ICAP FX HUB; SINGAPORE, SINGAPORE
TPID	TP ICAP - UK - DIGITAL ASSETS	TP ICAP - UK - DIGITAL ASSETS; LONDON, UNITED KINGDOM
TSFX	TP UK OTF - FX DERIVATIVES	TP UK OTF - FX DERIVATIVES; LONDON, UNITED KINGDOM
TSIR	TP UK OTF - INTEREST RATE DERIVATIVES	TP UK OTF - INTEREST RATE DERIVATIVES; LONDON, UNITED KINGDOM
UCBG	UNICREDIT BULBANK AD - SYSTEMATIC INTERNALISER	UNICREDIT BULBANK AD - SYSTEMATIC INTERNALISER; SOFIA, BULGARIA
UKCA	CREDIT AGRICOLE CIB UK BRANCH - SYSTEMATIC INTERNALISER	CREDIT AGRICOLE CIB UK BRANCH - SYSTEMATIC INTERNALISER; LONDON, UNITED KINGDOM
USOB	NASDAQ STOCKHOLM AB - OTC USD WB EQ DERIVATIVES	NASDAQ STOCKHOLM AB - OTC USD WB EQ DERIVATIVES; STOCKHOLM, SWEDEN
USWP	EUROMTS LIMITED	EUROMTS LIMITED; LONDON, UNITED KINGDOM
VFEX	VICTORIA FALLS STOCK EXCHANGE	VICTORIA FALLS STOCK EXCHANGE; VICTORIA FALLS, ZIMBABWE
XABX	ABAXX EXCHANGE	ABAXX EXCHANGE; SINGAPORE, SINGAPORE
XEBS	EBS UK MULTILATERAL TRADING FACILITY	EBS UK MULTILATERAL TRADING FACILITY; LONDON, UNITED KINGDOM
XETE	XETRA - NON-FINANCIAL INSTRUMENTS	XETRA - NON-FINANCIAL INSTRUMENTS; ESCHBORN, GERMANY
XETX	XETRA - NON-FINANCIAL INSTRUMENTS - OFF-BOOK	XETRA - NON-FINANCIAL INSTRUMENTS - OFF-BOOK; ESCHBORN, GERMANY
XFTX	FTX	FTX; ST JOHN, ANTIGUA AND BARBUDA

Element	Standard label	Doc label
XIGG	BLOCKMATCH EUROPE	BLOCKMATCH EUROPE; FRANKFURT, GERMANY
ZODM	ZODIA MARKETS	ZODIA MARKETS; LONDON, UNITED KINGDOM

3.7 North American Industry Classification System (NAICS) Taxonomy

The NAICS codes are up to date with the official NAICS standard published by the U.S. Office of Management and Budget, as of our review of the standard on August 5, 2022, with the following changes to NAICS 2023 relative to NAICS 2022.

3.7.1 NAICS Concepts Deleted

NAICS 2023 deletes the following NAICS codes that were deprecated as of 2016-08-31.

Element	Standard Label
ZZ212231	Lead Ore and Zinc Ore Mining (deprecated 2016-08-31)
ZZ212234	Copper Ore and Nickel Ore Mining (deprecated 2016-08-31)
ZZ333911	Pump and Pumping Equipment Manufacturing (deprecated 2016-08-31)
ZZ333913	Measuring and Dispensing Pump Manufacturing (deprecated 2016-08-31)
ZZ335221	Household Cooking Appliance Manufacturing (deprecated 2016-08-31)
ZZ335222	Household Refrigerator and Home Freezer Manufacturing (deprecated 2016-08-31)
ZZ335224	Household Laundry Equipment Manufacturing (deprecated 2016-08-31)
ZZ335228	Other Major Household Appliance Manufacturing (deprecated 2016-08-31)
ZZ452111	Department Stores (except Discount Department Stores) (deprecated 2016-08-31)
ZZ452112	Discount Department Stores (deprecated 2016-08-31)
ZZ452910	Warehouse Clubs and Supercenters (deprecated 2016-08-31)
ZZ452990	All Other General Merchandise Stores (deprecated 2016-08-31)
ZZ453110	Florists (deprecated 2016-08-31)
ZZ453210	Office Supplies and Stationery Stores (deprecated 2016-08-31)
ZZ453220	Gift, Novelty, and Souvenir Stores (deprecated 2016-08-31)
ZZ453310	Used Merchandise Stores (deprecated 2016-08-31)
ZZ453910	Pet and Pet Supplies Stores (deprecated 2016-08-31)
ZZ453920	Art Dealers (deprecated 2016-08-31)
ZZ453930	Manufactured (Mobile) Home Dealers (deprecated 2016-08-31)
ZZ453991	Tobacco Stores (deprecated 2016-08-31)
ZZ453998	All Other Miscellaneous Store Retailers (except Tobacco Stores) (deprecated 2016-08-31)
ZZ454111	Electronic Shopping (deprecated 2016-08-31)
ZZ454112	Electronic Auctions (deprecated 2016-08-31)
ZZ454113	Mail-Order Houses (deprecated 2016-08-31)
ZZ454210	Vending Machine Operators (deprecated 2016-08-31)
ZZ454311	Heating Oil Dealers (deprecated 2016-08-31)
ZZ454312	Liquefied Petroleum Gas (Bottled Gas) Dealers (deprecated 2016-08-31)
ZZ454319	Other Fuel Dealers (deprecated 2016-08-31)
ZZ454390	Other Direct Selling Establishments (deprecated 2016-08-31)
ZZ512210	Record Production (deprecated 2016-08-31)
ZZ512220	Integrated Record Production/Distribution (deprecated 2016-08-31)
ZZ515111	Radio Networks (deprecated 2016-08-31)
ZZ515112	Radio Stations (deprecated 2016-08-31)
ZZ515120	Television Broadcasting (deprecated 2016-08-31)
ZZ515210	Cable and Other Subscription Programming (deprecated 2016-08-31)
ZZ517110	Wired Telecommunications Carriers (deprecated 2016-08-31)
ZZ517210	Wireless Telecommunications Carriers (except Satellite) (deprecated 2016-08-31)
ZZ517311	Wired Telecommunications Carriers (deprecated 2016-08-31)
ZZ517312	Wireless Telecommunications Carriers (except Satellite) (deprecated 2016-08-31)
ZZ519110	News Syndicates (deprecated 2016-08-31)
ZZ519130	Internet Publishing and Broadcasting and Web Search Portals (deprecated 2016-08-31)
ZZ519190	All Other Information Services (deprecated 2016-08-31)
ZZ522120	Savings Institutions (deprecated 2016-08-31)

ZZ522190	Other Depository Credit Intermediation (deprecated 2016-08-31)
ZZ522293	International Trade Financing (deprecated 2016-08-31)
ZZ522294	Secondary Market Financing (deprecated 2016-08-31)
ZZ522298	All Other Nondepository Credit Intermediation (deprecated 2016-08-31)
ZZ523110	Investment Banking and Securities Dealing (deprecated 2016-08-31)
ZZ523120	Securities Brokerage (deprecated 2016-08-31)
ZZ523130	Commodity Contracts Dealing (deprecated 2016-08-31)
ZZ523140	Commodity Contracts Brokerage (deprecated 2016-08-31)
ZZ523920	Portfolio Management (deprecated 2016-08-31)
ZZ532220	Formal Wear and Costume Rental (deprecated 2016-08-31)
ZZ532230	Video Tape and Disc Rental (deprecated 2016-08-31)
ZZ532291	Home Health Equipment Rental (deprecated 2016-08-31)
ZZ532292	Recreational Goods Rental (deprecated 2016-08-31)
ZZ532299	All Other Consumer Goods Rental (deprecated 2016-08-31)
ZZ541711	Research and Development in Biotechnology (deprecated 2016-08-31)
ZZ541712	Research and Development in Physical, Engineering, and Life Sciences (except Biotechnology) (deprecated 2016-08-31)
ZZ722211	Limited-Service Restaurants (deprecated 2016-08-31)
ZZ722212	Cafeterias, Grill Buffets, and Buffets (deprecated 2016-08-31)
ZZ722213	Snack and Nonalcoholic Beverage Bars (deprecated 2016-08-31)
ZZ811112	Automotive Exhaust System Repair (deprecated 2016-08-31)
ZZ811113	Automotive Transmission Repair (deprecated 2016-08-31)
ZZ811118	Other Automotive Mechanical and Electrical Repair and Maintenance (deprecated 2016-08-31)
ZZ811211	Consumer Electronics Repair and Maintenance (deprecated 2016-08-31)
ZZ811212	Computer and Office Machine Repair and Maintenance (deprecated 2016-08-31)
ZZ811213	Communication Equipment Repair and Maintenance (deprecated 2016-08-31)
ZZ811219	Other Electronic and Precision Equipment Repair and Maintenance (deprecated 2016-08-31)

3.7.2 NAICS 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/2022-03-31/types.xsd>.

NAICS 2023 deprecates the following NAICS codes to conform to the official NAICS standard as published by the U.S. Office of Management and Budget.

Element	Standard Label
ZZ333911	Bituminous Coal and Lignite Surface Mining (deprecated 2022-08-31)
ZZ333913	Bituminous Coal Underground Mining (deprecated 2022-08-31)
ZZ335221	Anthracite Mining (deprecated 2022-08-31)
ZZ335222	Gold Ore Mining (deprecated 2022-08-31)
ZZ335224	Silver Ore Mining (deprecated 2022-08-31)
ZZ335228	Uranium-Radium-Vanadium Ore Mining (deprecated 2022-08-31)
ZZ452111	All Other Metal Ore Mining (deprecated 2022-08-31)
ZZ452112	Kaolin and Ball Clay Mining (deprecated 2022-08-31)
ZZ452910	Clay and Ceramic and Refractory Minerals Mining (deprecated 2022-08-31)
ZZ452990	Potash, Soda, and Borate Mineral Mining (deprecated 2022-08-31)
ZZ453110	Phosphate Rock Mining (deprecated 2022-08-31)
ZZ453210	Other Chemical and Fertilizer Mineral Mining (deprecated 2022-08-31)
ZZ453220	All Other Nonmetallic Mineral Mining (deprecated 2022-08-31)
ZZ453310	Other Electric Power Generation (deprecated 2022-08-31)
ZZ453910	Soybean Processing (deprecated 2022-08-31)
ZZ453920	Other Oilseed Processing (deprecated 2022-08-31)
ZZ453930	Sugarcane Mills (deprecated 2022-08-31)
ZZ453991	Cane Sugar Refining (deprecated 2022-08-31)
ZZ453998	Chocolate and Confectionery Manufacturing from Cacao Beans (deprecated 2022-08-31)
ZZ454111	Confectionery Manufacturing from Purchased Chocolate (deprecated 2022-08-31)
ZZ454112	Seafood Canning (deprecated 2022-08-31)
ZZ454113	Fresh and Frozen Seafood Processing (deprecated 2022-08-31)
ZZ454210	Flour Mixes and Dough Manufacturing from Purchased Flour (deprecated 2022-08-31)
ZZ454311	Dry Pasta Manufacturing (deprecated 2022-08-31)
ZZ454312	Tobacco Stemming and Redrying (deprecated 2022-08-31)

ZZ454319	Cigarette Manufacturing (deprecated 2022-08-31)
ZZ454390	Other Tobacco Product Manufacturing (deprecated 2022-08-31)
ZZ512210	Yarn Spinning Mills (deprecated 2022-08-31)
ZZ512220	Yarn Texturizing, Throwing, and Twisting Mills (deprecated 2022-08-31)
ZZ515111	Thread Mills (deprecated 2022-08-31)
ZZ515112	Narrow Fabric Mills (deprecated 2022-08-31)
ZZ515120	Schiffli Machine Embroidery (deprecated 2022-08-31)
ZZ515210	Weft Knit Fabric Mills (deprecated 2022-08-31)
ZZ517110	Other Knit Fabric and Lace Mills (deprecated 2022-08-31)
ZZ517210	Broadwoven Fabric Finishing Mills (deprecated 2022-08-31)
ZZ517311	Textile and Fabric Finishing (except Broadwoven Fabric) Mills (deprecated 2022-08-31)
ZZ517312	Curtain and Drapery Mills (deprecated 2022-08-31)
ZZ519110	Other Household Textile Product Mills (deprecated 2022-08-31)
ZZ519130	Textile Bag Mills (deprecated 2022-08-31)
ZZ519190	Canvas and Related Product Mills (deprecated 2022-08-31)
ZZ522120	Rope, Cordage, and Twine Mills (deprecated 2022-08-31)
ZZ522190	Tire Cord and Tire Fabric Mills (deprecated 2022-08-31)
ZZ522293	Sheer Hosiery Mills (deprecated 2022-08-31)
ZZ522294	Other Hosiery and Sock Mills (deprecated 2022-08-31)
ZZ522298	Outerwear Knitting Mills (deprecated 2022-08-31)
ZZ523110	Underwear and Nightwear Knitting Mills (deprecated 2022-08-31)
ZZ523120	Men's and Boys' Cut and Sew Apparel Contractors (deprecated 2022-08-31)
ZZ523130	Women's, Girls', and Infants' Cut and Sew Apparel Contractors (deprecated 2022-08-31)
ZZ523140	Men's and Boys' Cut and Sew Underwear and Nightwear Manufacturing (deprecated 2022-08-31)
ZZ523920	Men's and Boys' Cut and Sew Suit, Coat, and Overcoat Manufacturing (deprecated 2022-08-31)
ZZ532220	Men's and Boys' Cut and Sew Shirt (except Work Shirt) Manufacturing (deprecated 2022-08-31)
ZZ532230	Men's and Boys' Cut and Sew Trouser, Slack, and Jean Manufacturing (deprecated 2022-08-31)
ZZ532291	Men's and Boys' Cut and Sew Work Clothing Manufacturing (deprecated 2022-08-31)
ZZ532292	Men's and Boys' Cut and Sew Other Outerwear Manufacturing (deprecated 2022-08-31)
ZZ532299	Women's and Girls' Cut and Sew Lingerie, Loungewear, and Nightwear Manufacturing (deprecated 2022-08-31)
ZZ541711	Women's and Girls' Cut and Sew Blouse and Shirt Manufacturing (deprecated 2022-08-31)
ZZ541712	Women's and Girls' Cut and Sew Dress Manufacturing (deprecated 2022-08-31)
ZZ722211	Women's and Girls' Cut and Sew Suit, Coat, Tailored Jacket, and Skirt Manufacturing (deprecated 2022-08-31)
ZZ722212	Women's and Girls' Cut and Sew Other Outerwear Manufacturing (deprecated 2022-08-31)
ZZ722213	Infants' Cut and Sew Apparel Manufacturing (deprecated 2022-08-31)
ZZ811112	Fur and Leather Apparel Manufacturing (deprecated 2022-08-31)
ZZ811113	All Other Cut and Sew Apparel Manufacturing (deprecated 2022-08-31)
ZZ811118	Hat, Cap, and Millinery Manufacturing (deprecated 2022-08-31)
ZZ811211	Glove and Mitten Manufacturing (deprecated 2022-08-31)
ZZ811212	Men's and Boys' Neckwear Manufacturing (deprecated 2022-08-31)
ZZ811213	Other Apparel Accessories and Other Apparel Manufacturing (deprecated 2022-08-31)
ZZ811219	Rubber and Plastics Footwear Manufacturing (deprecated 2022-08-31)
ZZ811220	House Slipper Manufacturing (deprecated 2022-08-31)
ZZ811221	Men's Footwear (except Athletic) Manufacturing (deprecated 2022-08-31)
ZZ811222	Women's Footwear (except Athletic) Manufacturing (deprecated 2022-08-31)
ZZ811223	Other Footwear Manufacturing (deprecated 2022-08-31)
ZZ811224	Luggage Manufacturing (deprecated 2022-08-31)
ZZ811225	Women's Handbag and Purse Manufacturing (deprecated 2022-08-31)
ZZ811226	Personal Leather Good (except Women's Handbag and Purse) Manufacturing (deprecated 2022-08-31)
ZZ811227	All Other Leather Good and Allied Product Manufacturing (deprecated 2022-08-31)
ZZ811228	Engineered Wood Member (except Truss) Manufacturing (deprecated 2022-08-31)
ZZ811229	Truss Manufacturing (deprecated 2022-08-31)
ZZ811230	Paper (except Newsprint) Mills (deprecated 2022-08-31)
ZZ811231	Newsprint Mills (deprecated 2022-08-31)
ZZ811232	Setup Paperboard Box Manufacturing (deprecated 2022-08-31)
ZZ811233	Fiber Can, Tube, Drum, and Similar Products Manufacturing (deprecated 2022-08-31)
ZZ811234	Nonfolding Sanitary Food Container Manufacturing (deprecated 2022-08-31)
ZZ811235	Coated and Laminated Packaging Paper Manufacturing (deprecated 2022-08-31)
ZZ811236	Coated and Laminated Paper Manufacturing (deprecated 2022-08-31)
ZZ811237	Coated Paper Bag and Pouch Manufacturing (deprecated 2022-08-31)
ZZ811238	Uncoated Paper and Multiwall Bag Manufacturing (deprecated 2022-08-31)
ZZ811239	Laminated Aluminum Foil Manufacturing for Flexible Packaging Uses (deprecated 2022-08-31)

ZZ811240	Surface-Coated Paperboard Manufacturing (deprecated 2022-08-31)
ZZ811241	Die-Cut Paper and Paperboard Office Supplies Manufacturing (deprecated 2022-08-31)
ZZ811242	Envelope Manufacturing (deprecated 2022-08-31)
ZZ811243	Stationery, Tablet, and Related Product Manufacturing (deprecated 2022-08-31)
ZZ811244	Commercial Lithographic Printing (deprecated 2022-08-31)
ZZ811245	Commercial Flexographic Printing (deprecated 2022-08-31)
ZZ811246	Quick Printing (deprecated 2022-08-31)
ZZ811247	Digital Printing (deprecated 2022-08-31)
ZZ811248	Manifold Business Forms Printing (deprecated 2022-08-31)
ZZ811249	Blank Book, Loose Leaf Binders, and Devices Manufacturing (deprecated 2022-08-31)
ZZ811250	Other Commercial Printing (deprecated 2022-08-31)
ZZ811251	Trade binding and Related Work (deprecated 2022-08-31)
ZZ811252	Prepress Services (deprecated 2022-08-31)
ZZ811253	Inorganic Dye and Pigment Manufacturing (deprecated 2022-08-31)
ZZ811254	Synthetic Organic Dye and Pigment Manufacturing (deprecated 2022-08-31)
ZZ811255	Alkalies and Chlorine Manufacturing (deprecated 2022-08-31)
ZZ811256	Carbon Black Manufacturing (deprecated 2022-08-31)
ZZ811257	All Other Basic Inorganic Chemical Manufacturing (deprecated 2022-08-31)
ZZ811258	Gum and Wood Chemical Manufacturing (deprecated 2022-08-31)
ZZ811259	Cyclic Crude and Intermediate Manufacturing (deprecated 2022-08-31)
ZZ811260	Cellulosic Organic Fiber Manufacturing (deprecated 2022-08-31)
ZZ811261	Noncellulosic Organic Fiber Manufacturing (deprecated 2022-08-31)
ZZ811262	Resilient Floor Covering Manufacturing (deprecated 2022-08-31)
ZZ811263	Vitreous China Plumbing Fixture and China and Earthenware Bathroom Accessories Manufacturing (deprecated 2022-08-31)
ZZ811264	Vitreous China, Fine Earthenware, and Other Pottery Product Manufacturing (deprecated 2022-08-31)
ZZ811265	Porcelain Electrical Supply Manufacturing (deprecated 2022-08-31)
ZZ811266	Brick and Structural Clay Tile Manufacturing (deprecated 2022-08-31)
ZZ811267	Ceramic Wall and Floor Tile Manufacturing (deprecated 2022-08-31)
ZZ811268	Other Structural Clay Product Manufacturing (deprecated 2022-08-31)
ZZ811269	Clay Refractory Manufacturing (deprecated 2022-08-31)
ZZ811270	Nonclay Refractory Manufacturing (deprecated 2022-08-31)
ZZ811271	Iron and Steel Mills (deprecated 2022-08-31)
ZZ811272	Electrometallurgical Ferroalloy Product Manufacturing (deprecated 2022-08-31)
ZZ811273	Alumina Refining (deprecated 2022-08-31)
ZZ811274	Primary Aluminum Production (deprecated 2022-08-31)
ZZ811275	Aluminum Extruded Product Manufacturing (deprecated 2022-08-31)
ZZ811276	Other Aluminum Rolling and Drawing (deprecated 2022-08-31)
ZZ811277	Primary Smelting and Refining of Copper (deprecated 2022-08-31)
ZZ811278	Primary Smelting and Refining of Nonferrous Metal (except Copper and Aluminum) (deprecated 2022-08-31)
ZZ811279	Copper Rolling, Drawing, and Extruding (deprecated 2022-08-31)
ZZ811280	Copper Wire (except Mechanical) Drawing (deprecated 2022-08-31)
ZZ811281	Secondary Smelting, Refining, and Alloying of Copper (deprecated 2022-08-31)
ZZ811282	Aluminum Die-Casting Foundries (deprecated 2022-08-31)
ZZ811283	Nonferrous (except Aluminum) Die-Casting Foundries (deprecated 2022-08-31)
ZZ811284	Copper Foundries (except Die-Casting) (deprecated 2022-08-31)
ZZ811285	Other Nonferrous Foundries (except Die-Casting) (deprecated 2022-08-31)
ZZ811286	Crown and Closure Manufacturing (deprecated 2022-08-31)
ZZ811287	Metal Stamping (deprecated 2022-08-31)
ZZ811288	Cutlery and Flatware (except Precious) Manufacturing (deprecated 2022-08-31)
ZZ811289	Hand and Edge Tool Manufacturing (deprecated 2022-08-31)
ZZ811290	Saw Blade and Handsaw Manufacturing (deprecated 2022-08-31)
ZZ811291	Kitchen Utensil, Pot, and Pan Manufacturing (deprecated 2022-08-31)
ZZ811292	Spring (Heavy Gauge) Manufacturing (deprecated 2022-08-31)
ZZ811293	Spring (Light Gauge) Manufacturing (deprecated 2022-08-31)
ZZ811294	Other Ordnance and Accessories Manufacturing (deprecated 2022-08-31)
ZZ811295	Industrial Pattern Manufacturing (deprecated 2022-08-31)
ZZ811296	Enameled Iron and Metal Sanitary Ware Manufacturing (deprecated 2022-08-31)
ZZ811297	Sawmill and Woodworking Machinery Manufacturing (deprecated 2022-08-31)
ZZ811298	Plastics and Rubber Industry Machinery Manufacturing (deprecated 2022-08-31)
ZZ811299	Paper Industry Machinery Manufacturing (deprecated 2022-08-31)
ZZ811300	Textile Machinery Manufacturing (deprecated 2022-08-31)

ZZ811301	Printing Machinery and Equipment Manufacturing (deprecated 2022-08-31)
ZZ811302	Food Product Machinery Manufacturing (deprecated 2022-08-31)
ZZ811303	Semiconductor Machinery Manufacturing (deprecated 2022-08-31)
ZZ811304	All Other Industrial Machinery Manufacturing (deprecated 2022-08-31)
ZZ811305	Automatic Vending Machine Manufacturing (deprecated 2022-08-31)
ZZ811306	Commercial Laundry, Dry Cleaning, and Pressing Machine Manufacturing (deprecated 2022-08-31)
ZZ811307	Office Machinery Manufacturing (deprecated 2022-08-31)
ZZ811308	Optical Instrument and Lens Manufacturing (deprecated 2022-08-31)
ZZ811309	Photographic and Photocopying Equipment Manufacturing (deprecated 2022-08-31)
ZZ811310	Other Commercial and Service Industry Machinery Manufacturing (deprecated 2022-08-31)
ZZ811311	Air Purification Equipment Manufacturing (deprecated 2022-08-31)
ZZ811312	Industrial and Commercial Fan and Blower Manufacturing (deprecated 2022-08-31)
ZZ811313	Machine Tool (Metal Cutting Types) Manufacturing (deprecated 2022-08-31)
ZZ811314	Machine Tool (Metal Forming Types) Manufacturing (deprecated 2022-08-31)
ZZ811315	Rolling Mill Machinery and Equipment Manufacturing (deprecated 2022-08-31)
ZZ811316	Other Metalworking Machinery Manufacturing (deprecated 2022-08-31)
ZZ811317	Scale and Balance Manufacturing (deprecated 2022-08-31)
ZZ811318	All Other Miscellaneous General Purpose Machinery Manufacturing (deprecated 2022-08-31)
ZZ811319	Computer Terminal Manufacturing (deprecated 2022-08-31)
ZZ811320	Other Computer Peripheral Equipment Manufacturing (deprecated 2022-08-31)
ZZ811321	Electron Tube Manufacturing (deprecated 2022-08-31)
ZZ811322	Electronic Capacitor Manufacturing (deprecated 2022-08-31)
ZZ811323	Electronic Resistor Manufacturing (deprecated 2022-08-31)
ZZ811324	Watch, Clock, and Part Manufacturing (deprecated 2022-08-31)
ZZ811325	Software Reproducing (deprecated 2022-08-31)
ZZ811326	Prerecorded Compact Disc (except Software), Tape, and Record Reproducing (deprecated 2022-08-31)
ZZ811327	Magnetic and Optical Recording Media Manufacturing (deprecated 2022-08-31)
ZZ811328	Electric Lamp Bulb and Part Manufacturing (deprecated 2022-08-31)
ZZ811329	Residential Electric Lighting Fixture Manufacturing (deprecated 2022-08-31)
ZZ811330	Commercial, Industrial, and Institutional Electric Lighting Fixture Manufacturing (deprecated 2022-08-31)
ZZ811331	Other Lighting Equipment Manufacturing (deprecated 2022-08-31)
ZZ811332	Electric Housewares and Household Fan Manufacturing (deprecated 2022-08-31)
ZZ811333	Household Vacuum Cleaner Manufacturing (deprecated 2022-08-31)
ZZ811334	Storage Battery Manufacturing (deprecated 2022-08-31)
ZZ811335	Primary Battery Manufacturing (deprecated 2022-08-31)
ZZ811336	Automobile Manufacturing (deprecated 2022-08-31)
ZZ811337	Light Truck and Utility Vehicle Manufacturing (deprecated 2022-08-31)
ZZ811338	Carburetor, Piston, Piston Ring, and Valve Manufacturing (deprecated 2022-08-31)
ZZ811339	Gasoline Engine and Engine Parts Manufacturing (deprecated 2022-08-31)
ZZ811340	Vehicular Lighting Equipment Manufacturing (deprecated 2022-08-31)
ZZ811341	Other Motor Vehicle Electrical and Electronic Equipment Manufacturing (deprecated 2022-08-31)
ZZ811342	Motor Vehicle Air-Conditioning Manufacturing (deprecated 2022-08-31)
ZZ811343	All Other Motor Vehicle Parts Manufacturing (deprecated 2022-08-31)
ZZ811344	Metal Household Furniture Manufacturing (deprecated 2022-08-31)
ZZ811345	Household Furniture (except Wood and Metal) Manufacturing (deprecated 2022-08-31)
ZZ811346	Wood Television, Radio, and Sewing Machine Cabinet Manufacturing (deprecated 2022-08-31)
ZZ811347	Jewelry (except Costume) Manufacturing (deprecated 2022-08-31)
ZZ811348	Silverware and Hollowware Manufacturing (deprecated 2022-08-31)
ZZ811349	Jewelers' Material and Lapidary Work Manufacturing (deprecated 2022-08-31)
ZZ811350	Costume Jewelry and Novelty Manufacturing (deprecated 2022-08-31)
ZZ811351	Doll and Stuffed Toy Manufacturing (deprecated 2022-08-31)
ZZ811352	Game, Toy, and Children's Vehicle Manufacturing (deprecated 2022-08-31)
ZZ811353	Pen and Mechanical Pencil Manufacturing (deprecated 2022-08-31)
ZZ811354	Lead Pencil and Art Good Manufacturing (deprecated 2022-08-31)
ZZ811355	Marking Device Manufacturing (deprecated 2022-08-31)
ZZ811356	Carbon Paper and Inked Ribbon Manufacturing (deprecated 2022-08-31)
ZZ811357	Men's and Boys' Clothing and Furnishings Merchant Wholesalers (deprecated 2022-08-31)
ZZ811358	Women's, Children's, and Infants' Clothing and Accessories Merchant Wholesalers (deprecated 2022-08-31)
ZZ811359	Business to Business Electronic Markets (deprecated 2022-08-31)
ZZ811360	Motorcycle, ATV, and Personal Watercraft Dealers (deprecated 2022-08-31)
ZZ811361	All Other Motor Vehicle Dealers (deprecated 2022-08-31)
ZZ811362	Automotive Parts and Accessories Stores (deprecated 2022-08-31)

ZZ811363	Tire Dealers (deprecated 2022-08-31)
ZZ811364	Furniture Stores (deprecated 2022-08-31)
ZZ811365	Floor Covering Stores (deprecated 2022-08-31)
ZZ811366	Window Treatment Stores (deprecated 2022-08-31)
ZZ811367	All Other Home Furnishings Stores (deprecated 2022-08-31)
ZZ811368	Household Appliance Stores (deprecated 2022-08-31)
ZZ811369	Radio, Television, and Other Electronics Stores (deprecated 2022-08-31)
ZZ811370	Computer and Software Stores (deprecated 2022-08-31)
ZZ811371	Camera and Photographic Supplies Stores (deprecated 2022-08-31)
ZZ811372	Hardware Stores (deprecated 2022-08-31)
ZZ811373	Other Building Material Dealers (deprecated 2022-08-31)
ZZ811374	Outdoor Power Equipment Stores (deprecated 2022-08-31)
ZZ811375	Nursery, Garden Center, and Farm Supply Stores (deprecated 2022-08-31)
ZZ811376	Convenience Stores (deprecated 2022-08-31)
ZZ811377	Meat Markets (deprecated 2022-08-31)
ZZ811378	Fish and Seafood Markets (deprecated 2022-08-31)
ZZ811379	All Other Specialty Food Stores (deprecated 2022-08-31)
ZZ811380	Beer, Wine, and Liquor Stores (deprecated 2022-08-31)
ZZ811381	Pharmacies and Drug Stores (deprecated 2022-08-31)
ZZ811382	Cosmetics, Beauty Supplies, and Perfume Stores (deprecated 2022-08-31)
ZZ811383	Optical Goods Stores (deprecated 2022-08-31)
ZZ811384	Food (Health) Supplement Stores (deprecated 2022-08-31)
ZZ811385	All Other Health and Personal Care Stores (deprecated 2022-08-31)
ZZ811386	Gasoline Stations with Convenience Stores (deprecated 2022-08-31)
ZZ811387	Other Gasoline Stations (deprecated 2022-08-31)
ZZ811388	Men's Clothing Stores (deprecated 2022-08-31)
ZZ811389	Women's Clothing Stores (deprecated 2022-08-31)
ZZ811390	Children's and Infants' Clothing Stores (deprecated 2022-08-31)
ZZ811391	Family Clothing Stores (deprecated 2022-08-31)
ZZ811392	Clothing Accessories Stores (deprecated 2022-08-31)
ZZ811393	Other Clothing Stores (deprecated 2022-08-31)
ZZ811394	Shoe Stores (deprecated 2022-08-31)
ZZ811395	Jewelry Stores (deprecated 2022-08-31)
ZZ811396	Luggage and Leather Goods Stores (deprecated 2022-08-31)
ZZ811397	Sporting Goods Stores (deprecated 2022-08-31)
ZZ811398	Hobby, Toy, and Game Stores (deprecated 2022-08-31)
ZZ811399	Sewing, Needlework, and Piece Goods Stores (deprecated 2022-08-31)
ZZ811400	Musical Instrument and Supplies Stores (deprecated 2022-08-31)
ZZ811401	Book Stores (deprecated 2022-08-31)
ZZ811402	News Dealers and Newsstands (deprecated 2022-08-31)
ZZ811403	Prerecorded Tape, Compact Disc, and Record Stores (deprecated 2022-08-31)
ZZ811404	Department Stores (deprecated 2022-08-31)
ZZ811405	Warehouse Clubs and Supercenters (deprecated 2022-08-31)
ZZ811406	All Other General Merchandise Stores (deprecated 2022-08-31)
ZZ811407	Electronic Shopping and Mail-Order Houses (deprecated 2022-08-31)
ZZ811408	Newspaper Publishers (deprecated 2022-08-31)
ZZ811409	Periodical Publishers (deprecated 2022-08-31)
ZZ811410	Book Publishers (deprecated 2022-08-31)
ZZ811411	Directory and Mailing List Publishers (deprecated 2022-08-31)
ZZ811412	Greeting Card Publishers (deprecated 2022-08-31)
ZZ811413	All Other Publishers (deprecated 2022-08-31)
ZZ811414	Software Publishers (deprecated 2022-08-31)
ZZ811415	Telecommunications Resellers (deprecated 2022-08-31)
ZZ811416	All Other Telecommunications (deprecated 2022-08-31)
ZZ811417	Libraries and Archives (deprecated 2022-08-31)
ZZ811418	Investment Advice (deprecated 2022-08-31)
ZZ811419	Full-Service Restaurants (deprecated 2022-08-31)

NAICS 2023 modifies the labels for the following NAICS codes to conform to the official NAICS standard as published by the U.S. Office of Management and Budget.

Element	Previous Label	New Label
ZZ333911	Support Activities for Nonmetallic Minerals (except Fuels)	Support Activities for Nonmetallic Minerals (except Fuels) Mining
ZZ333913	New Single-Family Housing Construction (except Operative Builders)	New Single-Family Housing Construction (except For-Sale Builders)
ZZ335221	New Multifamily Housing Construction (except Operative Builders)	New Multifamily Housing Construction (except For-Sale Builders)
ZZ335222	New Housing Operative Builders	New Housing For-Sale Builders
ZZ335224	Wet Corn Milling	Wet Corn Milling and Starch Manufacturing
ZZ335228	Commercial Gravure Printing	Commercial Printing (except Screen and Books)
ZZ452111	Photographic Film, Paper, Plate, and Chemical Manufacturing	Photographic Film, Paper, Plate, Chemical, and Copy Toner Manufacturing
ZZ452112	Small Arms Manufacturing	Small Arms, Ordnance, and Ordnance Accessories Manufacturing
ZZ452910	Power-Driven Hand Tool Manufacturing	Power-Driven Handtool Manufacturing
ZZ452990	Electronic Coil, Transformer, and Other Inductor Manufacturing	Capacitor, Resistor, Coil, Transformer, and Other Inductor Manufacturing
ZZ453110	Electrical and Electronic Appliance, Television, and Radio Set Merchant Wholesalers	Household Appliances, Electric Housewares, and Consumer Electronics Merchant Wholesalers
ZZ453210	Tobacco and Tobacco Product Merchant Wholesalers	Tobacco Product and Electronic Cigarette Merchant Wholesalers
ZZ453220	Paint and Wallpaper Stores	Paint and Wallpaper Retailers
ZZ453310	Supermarkets and Other Grocery (except Convenience) Stores	Supermarkets and Other Grocery Retailers (except Convenience Retailers)
ZZ453910	Fruit and Vegetable Markets	Fruit and Vegetable Retailers
ZZ453920	Baked Goods Stores	Baked Goods Retailers
ZZ453930	Confectionery and Nut Stores	Confectionery and Nut Retailers
ZZ453991	Taxi Service	Taxi and Ridesharing Services
ZZ453998	Data Processing, Hosting, and Related Services	Computing Infrastructure Providers, Data Processing, Web Hosting, and Related Services
ZZ454111	Monetary Authorities - Central Bank	Monetary Authorities-Central Bank
ZZ454112	Third Party Administration of Insurance and Pension Funds	Pharmacy Benefit Management and Other Third Party Administration of Insurance and Pension Funds
ZZ454113	Lessors of Nonresidential Buildings (except Mini Warehouses)	Lessors of Nonresidential Buildings (except Miniwarehouses)
ZZ454210	Lessors of Mini Warehouses and Self-Storage Units	Lessors of Miniwarehouses and Self-Storage Units
ZZ454311	Testing Laboratories	Testing Laboratories and Services
ZZ454312	Research and Development in Social Sciences and Humanities	Research and Development in the Social Sciences and Humanities
ZZ454319	Display Advertising	Indoor and Outdoor Display Advertising
ZZ454390	Investigation Services	Investigation and Personal Background Check Services
ZZ512210	Nursing Care Facilities	Nursing Care Facilities (Skilled Nursing Facilities)
ZZ512220	Residential Mental Retardation Facilities	Residential Intellectual and Developmental Disability Facilities
ZZ515111	Homes for the Elderly	Assisted Living Facilities for the Elderly
ZZ515112	Services for Elderly and Persons with Disabilities	Services for the Elderly and Persons with Disabilities
ZZ515120	Child Day Care Services	Child Care Services
ZZ515210	Boarding Houses, Dormitories, and Workers' Camps	Rooming and Boarding Houses, Dormitories, and Workers' Camps
ZZ517110	Dry Cleaning and Laundry Services (except Coin-Operated)	Drycleaning and Laundry Services (except Coin-Operated)
ZZ517210	Grant Making Foundations	Grantmaking Foundations
ZZ517311	Other Grant Making and Giving Services	Other Grantmaking and Giving Services

3.7.3 NAICS Concepts Added

NAICS 2023 adds the following NAICS codes to conform to the official NAICS standard as published by the U.S. Office of Management and Budget.

Element	Standard Label
ZZ333911	Surface Coal Mining
ZZ333913	Underground Coal Mining

ZZ335221	Gold Ore and Silver Ore Mining
ZZ335222	Other Metal Ore Mining
ZZ335224	Kaolin, Clay, and Ceramic and Refractory Minerals Mining
ZZ335228	Other Nonmetallic Mineral Mining and Quarrying
ZZ452111	Solar Electric Power Generation
ZZ452112	Wind Electric Power Generation
ZZ452910	Geothermal Electric Power Generation
ZZ452990	Biomass Electric Power Generation
ZZ453110	Other Electric Power Generation
ZZ453210	Soybean and Other Oilseed Processing
ZZ453220	Cane Sugar Manufacturing
ZZ453310	Chocolate and Confectionery Manufacturing from Cacao Beans
ZZ453910	Confectionery Manufacturing from Purchased Chocolate
ZZ453920	Seafood Product Preparation and Packaging
ZZ453930	Dry Pasta, Dough, and Flour Mixes Manufacturing from Purchased Flour
ZZ453991	Tobacco Manufacturing
ZZ453998	Fiber, Yarn, and Thread Mills
ZZ454111	Narrow Fabric Mills and Schiffli Machine Embroidery
ZZ454112	Knit Fabric Mills
ZZ454113	Textile and Fabric Finishing Mills
ZZ454210	Curtain and Linen Mills
ZZ454311	Textile Bag and Canvas Mills
ZZ454312	Rope, Cordage, Twine, Tire Cord, and Tire Fabric Mills
ZZ454319	Apparel Knitting Mills
ZZ454390	Cut and Sew Apparel Contractors
ZZ512210	Cut and Sew Apparel Manufacturing (except Contractors)
ZZ512220	Apparel Accessories and Other Apparel Manufacturing
ZZ515111	Footwear Manufacturing
ZZ515112	Other Leather and Allied Product Manufacturing
ZZ515120	Engineered Wood Member Manufacturing
ZZ515210	Paper Mills
ZZ517110	Other Paperboard Container Manufacturing
ZZ517210	Paper Bag and Coated and Treated Paper Manufacturing
ZZ517311	Stationery Product Manufacturing
ZZ517312	Support Activities for Printing
ZZ519110	Synthetic Dye and Pigment Manufacturing
ZZ519130	Other Basic Inorganic Chemical Manufacturing
ZZ519190	Cyclic Crude, Intermediate, and Gum and Wood Chemical Manufacturing
ZZ522120	Artificial and Synthetic Fibers and Filaments Manufacturing
ZZ522190	Compost Manufacturing
ZZ522293	Pottery, Ceramics, and Plumbing Fixture Manufacturing
ZZ522294	Clay Building Material and Refractories Manufacturing
ZZ522298	Iron and Steel Mills and Ferroalloy Manufacturing
ZZ523110	Alumina Refining and Primary Aluminum Production
ZZ523120	Other Aluminum Rolling, Drawing, and Extruding
ZZ523130	Nonferrous Metal (except Aluminum) Smelting and Refining
ZZ523140	Copper Rolling, Drawing, Extruding, and Alloying
ZZ523920	Nonferrous Metal Die-Casting Foundries
ZZ532220	Other Nonferrous Metal Foundries (except Die-Casting)
ZZ532230	Metal Crown, Closure, and Other Metal Stamping (except Automotive)
ZZ532291	Metal Kitchen Cookware, Utensil, Cutlery, and Flatware (except Precious) Manufacturing
ZZ532292	Saw Blade and Handtool Manufacturing
ZZ532299	Spring Manufacturing
ZZ541711	Food Product Machinery Manufacturing
ZZ541712	Semiconductor Machinery Manufacturing
ZZ722211	Sawmill, Woodworking, and Paper Machinery Manufacturing
ZZ722212	All Other Industrial Machinery Manufacturing
ZZ722213	Commercial and Service Industry Machinery Manufacturing
ZZ811112	Industrial and Commercial Fan and Blower and Air Purification Equipment Manufacturing
ZZ811113	Machine Tool Manufacturing
ZZ811118	Rolling Mill and Other Metalworking Machinery Manufacturing
ZZ811211	All Other Miscellaneous General Purpose Machinery Manufacturing

ZZ811212	Computer Terminal and Other Computer Peripheral Equipment Manufacturing
ZZ811213	Manufacturing and Reproducing Magnetic and Optical Media
ZZ811219	Residential Electric Lighting Fixture Manufacturing
ZZ811220	Commercial, Industrial, and Institutional Electric Lighting Fixture Manufacturing
ZZ811221	Electric Lamp Bulb and Other Lighting Equipment Manufacturing
ZZ811222	Small Electrical Appliance Manufacturing
ZZ811223	Battery Manufacturing
ZZ811224	Automobile and Light Duty Motor Vehicle Manufacturing
ZZ811225	Motor Vehicle Gasoline Engine and Engine Parts Manufacturing
ZZ811226	Motor Vehicle Electrical and Electronic Equipment Manufacturing
ZZ811227	Other Motor Vehicle Parts Manufacturing
ZZ811228	Household Furniture (except Wood and Upholstered) Manufacturing
ZZ811229	Jewelry and Silverware Manufacturing
ZZ811230	Doll, Toy, and Game Manufacturing
ZZ811231	Office Supplies (except Paper) Manufacturing
ZZ811232	Clothing and Clothing Accessories Merchant Wholesalers
ZZ811233	Motorcycle, ATV, and All Other Motor Vehicle Dealers
ZZ811234	Automotive Parts and Accessories Retailers
ZZ811235	Tire Dealers
ZZ811236	Hardware Retailers
ZZ811237	Other Building Material Dealers
ZZ811238	Outdoor Power Equipment Retailers
ZZ811239	Nursery, Garden Center, and Farm Supply Retailers
ZZ811240	Convenience Retailers
ZZ811241	Vending Machine Operators
ZZ811242	Meat Retailers
ZZ811243	Fish and Seafood Retailers
ZZ811244	All Other Specialty Food Retailers
ZZ811245	Beer, Wine, and Liquor Retailers
ZZ811246	Furniture Retailers
ZZ811247	Floor Covering Retailers
ZZ811248	Window Treatment Retailers
ZZ811249	All Other Home Furnishings Retailers
ZZ811250	Electronics and Appliance Retailers
ZZ811251	Department Stores
ZZ811252	Warehouse Clubs and Supercenters
ZZ811253	All Other General Merchandise Retailers
ZZ811254	Pharmacies and Drug Retailers
ZZ811255	Cosmetics, Beauty Supplies, and Perfume Retailers
ZZ811256	Optical Goods Retailers
ZZ811257	Food (Health) Supplement Retailers
ZZ811258	All Other Health and Personal Care Retailers
ZZ811259	Gasoline Stations with Convenience Stores
ZZ811260	Other Gasoline Stations
ZZ811261	Fuel Dealers
ZZ811262	Clothing and Clothing Accessories Retailers
ZZ811263	Shoe Retailers
ZZ811264	Jewelry Retailers
ZZ811265	Luggage and Leather Goods Retailers
ZZ811266	Sporting Goods Retailers
ZZ811267	Hobby, Toy, and Game Retailers
ZZ811268	Sewing, Needlework, and Piece Goods Retailers
ZZ811269	Musical Instrument and Supplies Retailers
ZZ811270	Book Retailers and News Dealers
ZZ811271	Florists
ZZ811272	Office Supplies and Stationery Retailers
ZZ811273	Gift, Novelty, and Souvenir Retailers
ZZ811274	Used Merchandise Retailers
ZZ811275	Pet and Pet Supplies Retailers
ZZ811276	Art Dealers
ZZ811277	Manufactured (Mobile) Home Dealers
ZZ811278	Tobacco, Electronic Cigarette, and Other Smoking Supplies Retailers

ZZ811279	All Other Miscellaneous Retailers
ZZ811280	Newspaper Publishers
ZZ811281	Periodical Publishers
ZZ811282	Book Publishers
ZZ811283	Directory and Mailing List Publishers
ZZ811284	Greeting Card Publishers
ZZ811285	All Other Publishers
ZZ811286	Software Publishers
ZZ811287	Radio Broadcasting Stations
ZZ811288	Television Broadcasting Stations
ZZ811289	Media Streaming Distribution Services, Social Networks, and Other Media Networks and Content Providers
ZZ811290	Wired Telecommunications Carriers
ZZ811291	Wireless Telecommunications Carriers (except Satellite)
ZZ811292	Telecommunications Resellers
ZZ811293	Agents for Wireless Telecommunications Services
ZZ811294	All Other Telecommunications
ZZ811295	Libraries and Archives
ZZ811296	Web Search Portals and All Other Information Services
ZZ811297	Savings Institutions and Other Depository Credit Intermediation
ZZ811298	International, Secondary Market, and All Other Nondepository Credit Intermediation
ZZ811299	Investment Banking and Securities Intermediation
ZZ811300	Commodity Contracts Intermediation
ZZ811301	Portfolio Management and Investment Advice
ZZ811302	Full-Service Restaurants
ZZ811303	Limited-Service Restaurants
ZZ811304	Cafeterias, Grill Buffets, and Buffets
ZZ811305	Snack and Nonalcoholic Beverage Bars
ZZ811306	Specialized Automotive Repair
ZZ811307	Electronic and Precision Equipment Repair and Maintenance

3.8 Risk-Return (RR) Taxonomy

The RR 2023 taxonomy makes the following changes to its contents based on our review of the relevant reporting requirements and existing taxonomy elements.

3.8.1 RR 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/2022-03-31/types.xsd>.

RR 2023 deprecates the following elements used for tagging risks in risk-return summaries. See section 3.7.2 RR Concepts Added below for new risk-related elements.

The RR Preparers' Guide as revised for 2023 will explain that starting with RR version 2023, the RR taxonomy contains a Risk Axis and a requirement and a method to tag all principal risks in Item 4 of the summary. The tagging guidance supersedes the approach in previous versions of the RR Preparers' Guide.

Element	Deprecated as of
Risk	2022-03-31
RiskLoseMoney	2022-03-31
RiskMoneyMarketFundPriceFluctuates	2022-03-31
RiskMoneyMarketFundMayImposeFeesOrSuspendSales	2022-03-31
RiskMoneyMarketFundSponsorMayNotProvideSupport	2022-03-31
RiskMoneyMarketFundMayNotPreserveDollar	2022-03-31
RiskNarrativeTextBlock	2022-03-31
RiskNondiversifiedStatus	2022-03-31
RiskNotInsured	2022-03-31
RiskNotInsuredDepositoryInstitution	2022-03-31

3.8.2 RR Concepts Added

RR 2023 adds the following elements to facilitate tagging individual risk factors.

Element	Item Type	Standard Label
RiskAxis	dimension	Risk [Axis]
AllRisksMember	domain	All Risks [Member]
RiskTextBlock	textBlock	Risk [Text Block]
RiskLoseMoneyMember	domain	Risk Lose Money [Member]
RiskMoneyMarketFundPriceFluctuatesMember	domain	Risk Money Market Fund Price Fluctuates [Member]
RiskMoneyMarketFundMayImposeFeesOrSuspendSalesMember	domain	Risk Money Market Fund May Impose Fees or Suspend Sales [Member]
RiskMoneyMarketFundMayNotPreserveDollarMember	domain	Risk Money Market Fund May Not Preserve Dollar [Member]
RiskMoneyMarketFundSponsorMayNotProvideSupportMember	domain	Risk Money Market Fund Sponsor May Not Provide Support [Member]
RiskNondiversifiedStatusMember	domain	Risk Nondiversified Status [Member]
RiskNotInsuredMember	domain	Risk Not Insured [Member]
RiskNotInsuredDepositoryInstitutionMember	domain	Risk Not Insured Depository Institution [Member]

3.9 Standard Industrial Classification (SIC) Taxonomy

The SIC 2023 taxonomy contains the same contents as the SIC 2022 taxonomy except for the change below.

3.9.1 SIC 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/2022-03-31/types.xsd>.

3.10 State-Province (STPR) Taxonomy

3.10.1 STPR 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/2022-03-31/types.xsd>.

3.11 Variable Insurance Product (VIP) Taxonomy

The VIP 2023 taxonomy contains the same contents as the VIP 2022q2 taxonomy except for the changes below.

3.11.1 VIP 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/2022-03-31/types.xsd>.

4 Appendix: Consolidation of Taxonomy Files

Prior to the 2021 versions of the taxonomies listed in Figure 1 above, every SEC-maintained 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 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/structureddata/dera_taxonomies, 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 3. Examples of consolidation of files 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
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