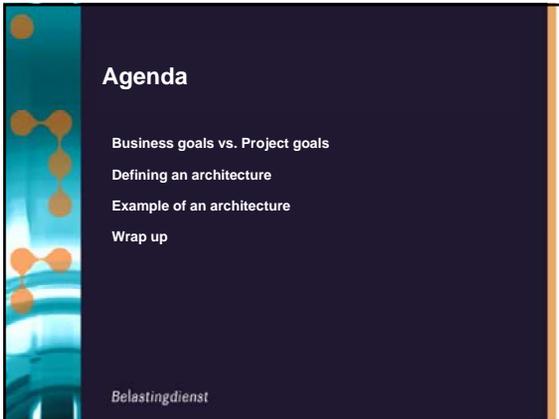


**Taxonomy design:
architecture and
modularity
considerations**

Munich, June 5, 2007

Marc van Hilvoorde
Netherlands Tax and Customs
Administration

Belastingdienst



Agenda

- Business goals vs. Project goals
- Defining an architecture
- Example of an architecture
- Wrap up

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Business goals

- “Make life easy for regulator”
- “Make life easy for business”
- “Make life easy for investors”

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Project goals: overlap and conflicts

- Implement e-form reporting
- Make cross agency reuse of information possible
 - One report, many receivers ('blob reporting')
 - Many reports, many receivers (one time mapping)
- Make reporting more efficient (faster, less errors)
 - ...for companies (send)
 - ...for regulator (receive)
- Clean up internal datamodel and facilitate maintenance
- Improve dataquality
- ...

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Taxonomy building principles

- The **XBRL standard** as basis (Spec 2.1, FRTA, FRIS, 'best practices'), no national dialect
- The **legislation** is the basis for defining elements (*)
- Create a **complete taxonomy** for the majority of companies, no extensions in the first phase (*)
- Achieve goals with use of a **multi domain taxonomy** (framework), and not with stand alone taxonomies
- The taxonomy should be **easy to use** for companies (#)
- The taxonomy should be **easy to maintain** (#)
- The taxonomy must be **future proof**, new domains will be added
- The taxonomy must support the **harmonizing process** on a continuing basis
- Create as much **reusable information** as possible
- Communication of taxonomy changes on a **wanting to know / need to know** basis (versioning mechanism with market focus)

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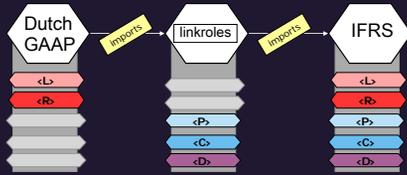
(*) (#) potential conflicts

Taxonomy basic structure



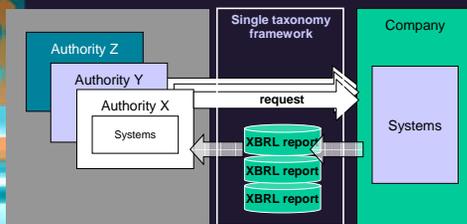
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Taxonomy design with use of the extension mechanism



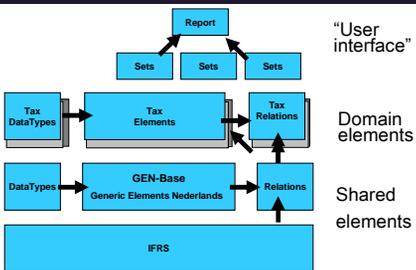
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Multi domain taxonomy framework

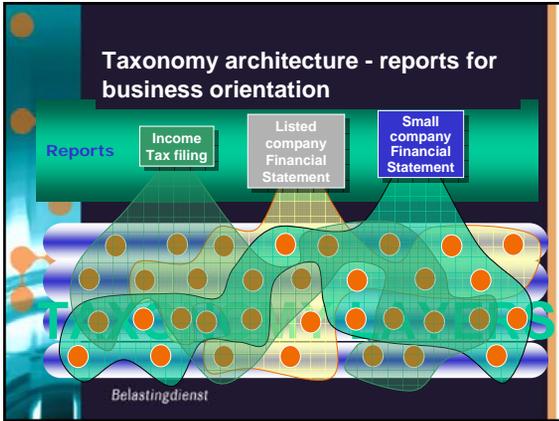


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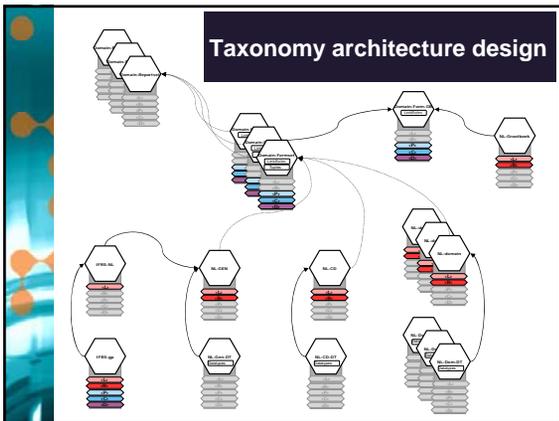
Dutch architecture



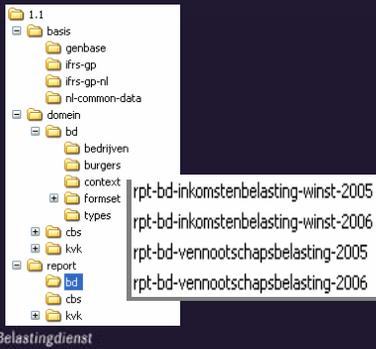
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- ### Clustering of elements
- According to the definitions
 - “current assets, non current assets”
 - According to usage
 - “elements that are in every report, elements that are seldom used”
 - According to stability
 - “elements that do not change, elements that change every year”
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Dutch taxonomy version 1.1



Wrap up

- The taxonomy architecture is a project deliverable and needs to be documented and communicated
- The taxonomy architecture depends on the business goals and project goals
- Decision rules –with an hierarchy- supports decision making in case of a conflict and facilitates consistency

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