

XBRL Finland

Finnish SBR/XBRL Taxonomy Architecture Guide

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2013	First version
2014	<ul style="list-style-type: none"> • Minor corrections, • Updates made to Raportointikoodisto (fi-sbr-base-2014 and fi-sbr-dim-D053-ext-2014) • Module fi-sbr-dim-D025; Financial institutions breakdown (typed dimension) removed as redundant, • New added tax form modules 6A (fi-sbr-3055-6A) and 5 (fi-sbr-3049-5), updates made to current to tax forms, modules fi-sbr-3052-6B-2014 • New added dimensions fi-sbr-dim-D068 and fi-sbr-dim-D069 (used in tax forms 6A and 5)
2015	<ul style="list-style-type: none"> • Corrections to existing modules, see appendix 1 for detailed version changes • Added municipal financial statement reporting context • New entry point for, Auditor's report • New entry point for, Report acceptance

- New modules: fi-sbr-dim-D025, fi-sbr-dim-D070, fi-sbr-dim-D071, fi-sbr-dim-D072, fi-sbr-dim-D073
- Deleted modules: fi-sbr-dim-D008, fi-sbr-dim-D042-ext

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1 Introduction

This documentation presents and explains the structure of the Finnish standard business reporting (SBR) XBRL taxonomy framework architecture. The purpose of this documentation is to facilitate the application process of the created taxonomy, for example, in mapping of the taxonomy into current systems, in software development, or in extending the taxonomy.

This documentation explains the architecture of the Finnish SBR/XBRL taxonomy in very detailed technical level. As this documentation is a technical guidance document, a certain level of expertise regarding XBRL and other related technologies is assumed from the reader. See section "3 Normative references" for prerequisites.

In the following section, the scope for this documentation is defined. In section 3, a list of normative references is provided that can be perceived as prerequisites for the reader. In section 4, the physical model and the logical model of the Finnish SBR/XBRL taxonomy is presented. Section 5 gives an overview on the taxonomy naming conventions for different types of elements. In section 6, the types of formula definitions are explained whereas the section 7 outlines the visualization rules for the instance documents. Finally, in section 8, a set of rules and guidelines is given for extending the Finnish SBR taxonomy.

1.1 Terms and verbal expressions

Most of the terminology used in this documentation is as has been defined in each specification (See section 2 for normative references). However, there are some terms being used in this specification that must be clarified.

Taxonomy

A set of XML Schema and linkbase definitions that combine into a complete set containing one or more entry point schemas that reflect the reports that are included in that taxonomy. A taxonomy is a combination of one or multiple modules that can be perceived as logical sub-parts of the taxonomy.

Entry point

An entry point is an XML schema that contains a combination of modules from the taxonomy it belongs to. Each entry point file corresponds to some type of complete report. Entry points are also modules.

Module

A module is a building block for the Finnish SBR/XBRL taxonomy. Modules combine of a schema file containing concept definitions and linkbases that are related to those concepts.

Extension

The word extension is used in this documentation to express a situation where some module has imported another module and adds definitions on top of the base module.

Element

An element can be an abstract or a non-abstract concept definition in XBRL that is defined as an element in the XML Schema definition.

Taxonomy user

Taxonomy user refers to a person or a party using the Finnish SBR/XBRL taxonomy for;

1. reporting purposes,
2. building extensions or
3. applying the taxonomy in other use cases such as software development.

Certain verbal expressions are used throughout this documentation in order to indicate levels of requirements and recommendations:

MUST: appliance is required.

MUST NOT: appliance is prohibited.

SHOULD: appliance is recommended but not required.

SHOULD NOT: appliance is not recommended but not prohibited either.

MAY: appliance is optional.

1.2 Abbreviations

DTS Discoverable Taxonomy Set

FAS Finnish Accounting Standards

GAAP Generally Accepted Accounting Principles

HTML HyperText Markup Language

IFRS	International Financial Reporting Standards
iXBRL	Inline XBRL
SBR	Standard Business Reporting
W3C	World Wide Web Consortium
XBRL	eXtensible Business Reporting Language
XII	XBRL International
XML	eXtensible Markup Language
XSD	XML Schema
XSLT	Extensible Stylesheet Language Transformations

2 Scope

This documentation is drafted for the application of the Finnish SBR/XBRL taxonomy. The taxonomy is based on the Finnish accounting laws and the "Standard business reporting code set" (Raportointikoodisto) definition, which is a list of reporting requirements, put together by the National Board of Patents and Registration (Finnish Business Register), the Finnish Tax Administration, Statistics Finland and a group accounting specialists and other parties.

The board of business reporting (Raportointilautakunta) is responsible for the administration and development of the Standard business reporting code set and changes in that definition or changes in the Finnish accounting law or standards (FAS) will reflect also to the future versions of this taxonomy. The scope of the taxonomy is, therefore, also defined as is for the Standard business reporting code set (version 2015).

This version of the Finnish SBR/XBRL taxonomy can be applied in the following financial reporting purposes:

- financial statement reporting,
- tax reporting and
- statistics reporting.

This version of the Finnish SBR taxonomy can be used by:

- organizations of the following legal forms:
 - limited companies (osakeyhtiöt),
 - cooperatives (osuuskunnat),
 - limited partnerships / commandite companies (kommandiittiyhtiöt),
 - partnerships (avoimet yhtiöt) and
 - sole proprietors (yksityiset elinkeinonharjoittajat).
- municipalities (kunnat ja kuntayhtymät) and municipal enterprises (kuntien liikelaitokset).

The Finnish SBR/XBRL taxonomy can also be used for consolidated financial reporting.

This version of the Finnish SBR/XBRL taxonomy cannot be applied for the reporting purposes of public companies (julkiset osakeyhtiöt) or other companies that are currently reporting their financial statements according to the IFRS standard. However, it is not excluded that the future versions of this taxonomy would also be applicable to those reporting according to the IFRS standard.

This documentation specifies the structure, contents, and architectural decisions made in the development process of the Finnish SBR/XBRL taxonomy. This documentation gives also a recommendation for the visual form to be used in rendering of the instance documents.

Furthermore, a set of rules for creating extensions for the taxonomy is defined in this documentation.

This documentation does not specify any requirements regarding the reporting or filing process itself. Therefore, the creation of the instance files and their submission process to the report receiving authorities is outside of the scope of this documentation. Separate documentation will be drafted regarding the report submission process.

3 Normative references

The following referenced documentations are necessary for the application of the Finnish SBR/XBRL Taxonomy. It is recommended that the reader is familiar with the following specifications before reading this documentation.

IETF (Internet Engineering Task Force). RFC 3986: Uniform Resource Identifier (URI): Generic Syntax

IFRS Foundation, Global Filing Manual, Version 2011-04-19

Raportointikoodisto (Standard business reporting code set), www.raportointikoodisto.fi

W3C (World Wide Web Consortium), HTML 4.01 Specification, 1999-12-24

W3C (World Wide Web Consortium), Namespaces in XML 1.0 (Second Edition)

W3C (World Wide Web Consortium), XML Path Language (XPath) 2.0

W3C (World Wide Web Consortium), XML Schema Part 1: Structures Second Edition

W3C (World Wide Web Consortium), XML Schema Part 2: Datatypes (Second Edition)

W3C (World Wide Web Consortium), XSL Transformations (XSLT), Version 1.0

XBRL International (XII), Extensible Business Reporting Language (XBRL) 2.1, Recommendation – 2003-12-31

XBRL International (XII), Financial Reporting Taxonomies Architecture 1.0, Recommendation – 2005-04-25

XBRL International (XII), Formula 1.0, Recommendation – 2009-06-22

XBRL International (XII), Inline XBRL Part 1: Specification 1.0, Recommendation – 2010-04-20

XBRL International (XII), Units Registry - Structure 1.0, Recommendation – 2013-11-18

XBRL International (XII), XBRL Dimensions 1.0, Recommendation – 2006-09-18

XBRL International (XII), XBRL Implicit Filters 1.0, Recommendation – 2009-06-22

XBRL International (XII), XBRL Variables 1.0, Recommendation – 2009-06-22

XBRL International (XII), Table Linkbase 1.0, Recommendation – 2014-03-18

4 Finnish SBR/XBRL Taxonomy Framework

In this section, the framework for the Finnish SBR/XBRL taxonomy is presented from two perspectives:

1. the physical model and
2. the logical model.

The physical model explains the taxonomy structure and the way the modules and other definitions are located in a folder structure. The logical model explains the relationships between the modules in the taxonomy and helps to understand the functionalities of the taxonomy.

4.1 Physical model

The physical model of the taxonomy consists of two main parts: the entry point folders (fas entry points, ext entry points, tax entry points, ifrs entry points, auditors' report, report acceptance, municipalities entry points and municipal enterprises entry points) and the common data folder, which contains all concept definitions and linkbases that are used by the entry point modules. In figure 4.1.1, the high-level folder structure of the taxonomy is presented.

Chapters 4.1.1 and 4.1.2 present the contents of the entry point folders and the common data folder respectively.



Figure 4.1.1 High-level folder structure of the Finnish SBR taxonomy

4.1.1 Entry point folders

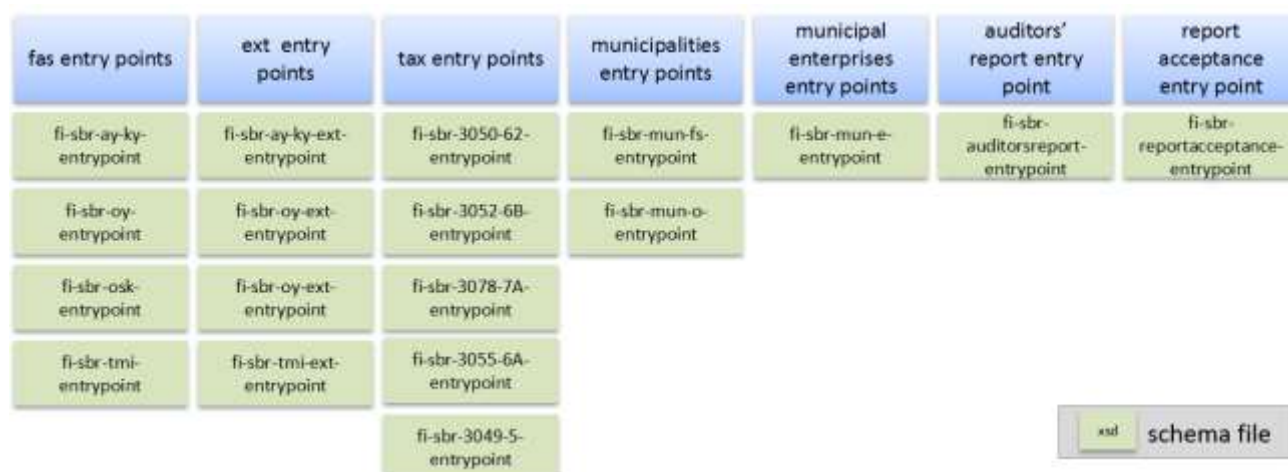


Figure 4.1.1.1. The structure and contents of the entry point folders: fas entry points, ext entry points, tax entry points, municipalities entry points, municipal enterprises entry points, auditors' report entry point and report acceptance entry point (the ifrs entry points folder is empty in this version of the taxonomy)

As presented in figure 4.1.1.1, the "fas entry points" folder contains the following entry point modules:

- fi-sbr-ay-ky-entrypoint-01-01-2015,
- fi-sbr-osk-entrypoint-01-01-2015,
- fi-sbr-oy-entrypoint-01-01-2015 and
- fi-sbr-tmi-entrypoint-01-01-2015.

The "ext entry points" folder contains the following entry point modules:

- fi-sbr-ay-ky-ext-entrypoint-01-01-2015,
- fi-sbr-osk-ext-entrypoint-01-01-2015,
- fi-sbr-oy-ext-entrypoint-01-01-2015 and
- fi-sbr-tmi-ext-entrypoint-01-01-2015.

The " tax entry points" folder contains the following entry point modules:

- fi-sbr-3050-62-entrypoint-01-01-2015,
- fi-sbr-3052-6B-entrypoint-01-01-2015,
- fi-sbr-3078-7A-entrypoint-01-01-2015,
- fi-sbr-3055-6A-entrypoint-01-01-2015 and
- fi-sbr-3049-5-entrypoint-01-01-2015.

The " municipalities entry points" folder contains the following entry point modules:

- fi-sbr-mun-fs-entrypoint-01-01-2015 and
- fi-sbr-mun-o-entrypoint-01-01-2015.

The " municipal enterprises entry points" folder contains the following entry point module:

- fi-sbr-mun-e-entrypoint-01-01-2015.

The " auditors' report entry point" folder contains the following entry point module:

- fi-sbr-auditorsreport-entrypoint-01-01-2015.

The "report acceptance" folder contains the following entry point module:

- fi-sbr-reportacceptance-entrypoint-01-01-2015.

4.1.2 Common data folder

Figure 4.1.2.1 presents the structure and contents of the "common data" folder whereas figure 4.1.2.2 presents the structure and contents of the the sub-folders "municipalities" and "municipal enterprises".

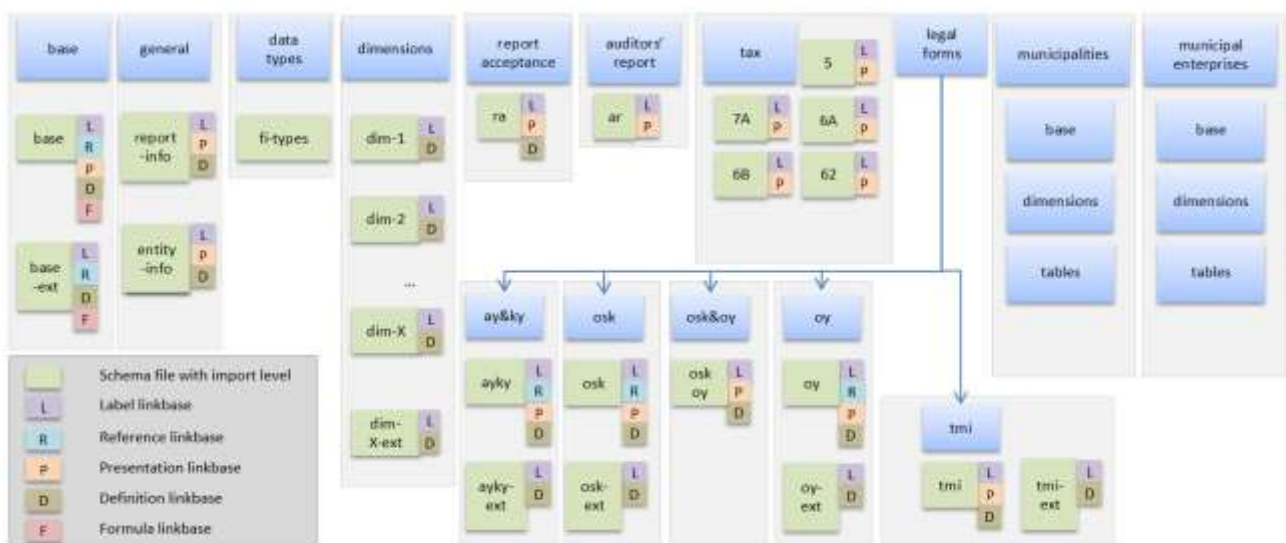


Figure 4.1.2.1. The structure and contents of the "common data" folder. Colors mark the linkbases attached to each module.

The folder "common data" consists of nine sub-folders:

- "base",
- "general",
- "data types",
- "dimensions",
- "legal forms"
- "auditos report",

- "report acceptance",
- "tax",
- "municipalities" and
- "municipal enterprises".

The "base" folder consists of the following modules:

- fi-sbr-base and
- fi-sbr-base-ext.

The "general" folder consists of the following modules:

- fi-sbr-entity-info and
- fi-sbr-report-info.

The "data types" folder consists of only one module: fi-sbr-types.

The "dimensions" folder consists of 72 modules in total:

- fi-sbr-dim-D001,
- fi-sbr-dim-D002,
- (fi-sbr-dim-D002-ext),
- ...,
- fi-sbr-dim-D073.

The "legal forms" folder consists of the following sub-folders:

- "ay-ky" containing modules:
 - fi-sbr-ay-ky and
 - fi-sbr-ay-ky-ext;
- "osk" containing modules:
 - fi-sbr-osk and
 - fi-sbr-osk-ext;
- "osk-oy" containing only one module: fi-sbr-osk-oy;
- "oy" containing modules:
 - fi-sbr-oy and
 - fi-sbr-oy-ext;
- "tmi" containing modules:
 - fi-sbr-tmi and
 - fi-sbr-tmi-ext.

The "auditors' report" folder consists of only one module: "fi-sbr-ar".

The "report acceptance" folder consists of only one module: "fi-sbr-ra".

The "tax" folder consists of the following modules:

- fi-sbr-3050-62,
- fi-sbr-3052-6B,
- fi-sbr-3078-7A,
- fi-sbr-3055-6A and
- fi-sbr-3045-5.

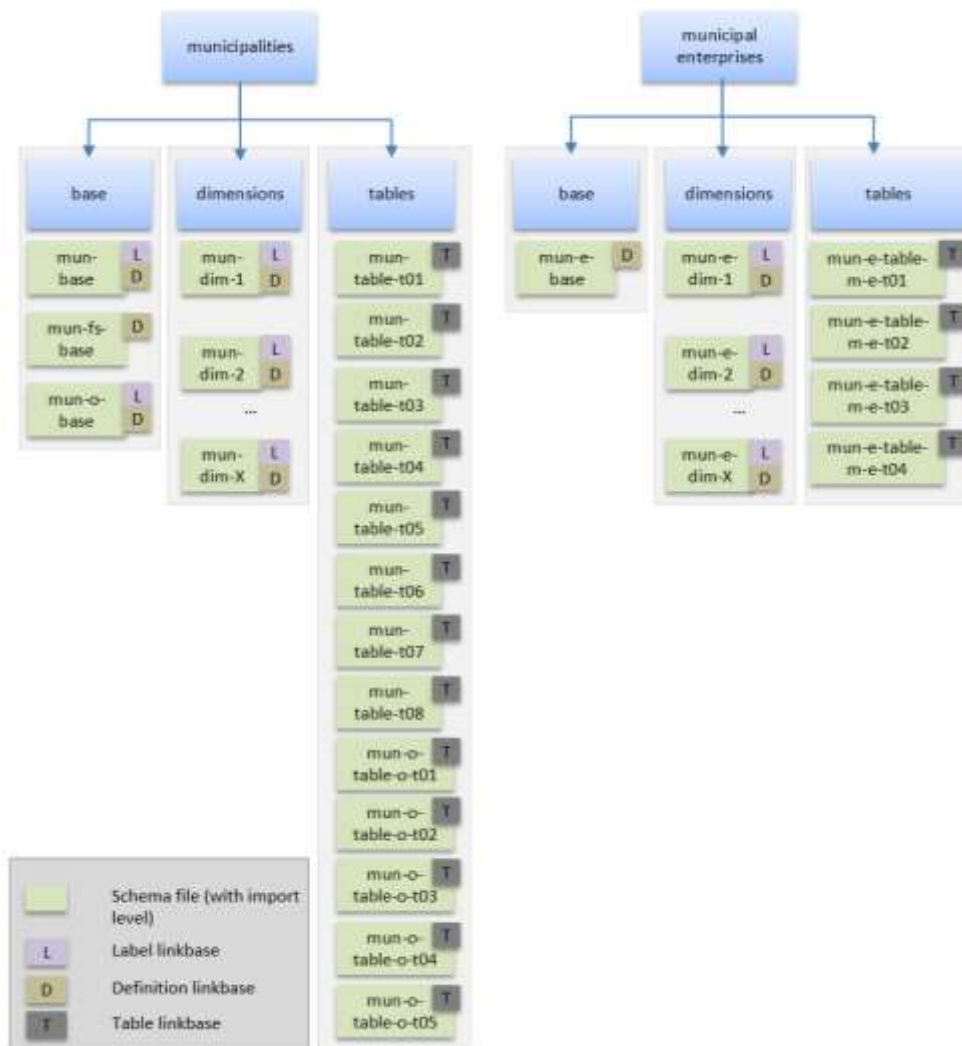


Figure 4.1.2.2. The structure of the "municipalities" and "municipal enterprises" sub-folders. Colors mark the linkbases attached to each module.

Municipalities folder:

The "base" folder consists of the following modules:

- fi-sbr-mun-base
- fi-sbr-mun-fs-base

- fi-sbr-mun-o-base

The "dimensions" folder consists of 25 modules in total:

- fi-sbr-mun-dim-MD002,
- fi-sbr-mun-dim-MD005,
- ...,
- fi-sbr-mun-dim-MD075.

The "tables" folder consists of the following modules:

- fi-sbr-mun-table-t00
- fi-sbr-mun-table-t01
- fi-sbr-mun-table-t02
- fi-sbr-mun-table-t03
- fi-sbr-mun-table-t04
- fi-sbr-mun-table-t05
- fi-sbr-mun-table-t06
- fi-sbr-mun-table-t07
- fi-sbr-mun-table-t08
- fi-sbr-mun-o-table-o-t01
- fi-sbr-mun-o-table-o-t02
- fi-sbr-mun-o-table-o-t03
- fi-sbr-mun-o-table-o-t04
- fi-sbr-mun-o-table-o-t05

Municipal enterprises folder:

The "base" folder consists of the following modules:

- fi-sbr-mun-e-base

The "dimensions" folder consists of only one module:

- fi-sbr-mun-dim-MED023

The "tables" folder consists of the following modules:

- fi-sbr-mun-e-table-m-e-t01
- fi-sbr-mun-e-table-m-e-t02
- fi-sbr-mun-e-table-m-e-t03
- fi-sbr-mun-e-table-m-e-t04

4.2 Logical model

As presented in the previous section 4.1 the Finnish SBR taxonomy consists of a number of concept modules and entry point modules that are necessary in order for the taxonomy to fulfill its purpose for each companies with varying legal forms, municipalities and municipal enterprises. Both the reporting requirements and reporting scenarios (tax reporting, financial statement reporting, statistics reporting) vary for these reporting entities while all being subject to the Finnish accounting laws.

There are modules included in the taxonomy having a suffix “-ext” attached to them. This notation is used to indicate that the module in question is extending its underlying base module to incorporate more detailed level of information. The modules having the “-ext” suffix belong to the extended financial statement reporting domain without any exceptions (see section 4.2.2).

Most modules in the taxonomy have an import level (“-imp”). There is a need to sometimes re-use only the concept definitions of a module (the schema file without the “-imp” suffix) and sometimes also to re-use the linkbase definitions attached to it or other modules already imported to that module (the schema file having the “-imp”-suffix. The separation of these two levels thus enables this kind of usage for the taxonomy.

In this section, a logical model is presented for the taxonomy in order for the taxonomy user to understand the contents and meaning of each module and entry point defined in the taxonomy. The logical model is presented with a set of tables, one for each module in the Finnish SBR taxonomy respectively.

The logical structure of the taxonomy is hierarchical. In the upper most level are the entry point modules (see sections 4.2.1 to 4.2.7) that are built from varying number of sub level modules (see section 4.2.8). However there are also sub levels of sub levels in the hierarchical structure of the taxonomy. The modules that are built on other modules have the suffix “-ext” or “-imp” attached to them expressing the modular aggregation of the module in question. The module tables only express the direct modular imports.

4.2.1 Finnish Accounting Standards (FAS) entry points

Module	fi-sbr-ay-ky-entypoint
Usage	For partnership companies and commandite companies (avoimet yhtiöt ja kommandiittiyhtiöt) in: Financial statement reporting
Imports	fi-sbr-ay-ky(-imp)

Module	fi-sbr-osk-entripoint
Usage	For cooperative companies (osuuskunnat) in: Financial statement reporting
Imports	fi-sbr-osk(-imp)

Module	fi-sbr-oy-entripoint
Usage	For Limited companies (osakeyhtiöt) in: Financial statement reporting
Imports	fi-sbr-oy(-imp)

Module	fi-sbr-tmi-entripoint
Usage	For sole proprietors (yksityiset elikeinonharjoittajat) in: Financial statement reporting
Imports	fi-sbr-tmi(-imp)

4.2.2 Extended entry points

Module	fi-sbr-ay-ky-ext-entripoint
Usage	For partnership companies and commandite companies (avoimet yhtiöt ja kommandiittiyhtiöt) in: Financial statement reporting Tax reporting Statistics reporting
Imports	fi-sbr-ay-ky-ext(-imp)

Module	fi-sbr-osk-ext-entripoint
Usage	For Cooperative companies (osuuskunnat) in: Financial statement reporting Tax reporting Statistics reporting
Imports	fi-sbr-osk-ext(-imp)

Module	fi-sbr-oy-ext-entripoint
Usage	For Limited companies (osakeyhtiöt) in: Financial statement reporting Tax reporting Statistics reporting
Imports	fi-sbr-oy-ext(-imp)

Module	fi-sbr-tmi-ext-entripoint
Usage	For Sole proprietors (yksityiset elikeinonharjoittajat) in: Financial statement reporting Tax reporting Statistics reporting
Imports	fi-sbr-tmi-ext(-imp)

4.2.3 Tax entry points

Module	fi-sbr-3078-7A-entripoint
Usage	Tax reporting
Imports	fi-sbr-3078-7A(-imp)

Module	fi-sbr-3052-6B-entripoint
Usage	Tax reporting, Limited companies and cooperative companies
Imports	fi-sbr-3052-6B(-imp)

Module	fi-sbr-3050-62-entripoint
Usage	Tax reporting
Imports	fi-sbr-3050-62(-imp)

Module	fi-sbr-3055-6A-entripoint
Usage	Tax reporting
Imports	fi-sbr-3055-6A(-imp)

Module	fi-sbr-3049-5-entripoint
Usage	Tax reporting
Imports	fi-sbr-3049-5(-imp)

4.2.4 Auditors' report entry point

Module	fi-sbr-auditorsreport-entripoint
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Usage	Auditors' report to be used as an attachment to the financial statements if necessary.
Imports	fi-sbr-ar(-imp)

4.2.5 Report acceptance entry point

Module	fi-sbr-reportacceptance-entriypoint
Usage	Report acceptance to be used as an attachment to the financial statements.
Imports	fi-sbr-ra(-imp)

4.2.6 Municipalities entry points

Module	fi-sbr-mun-fs-entriypoint
Usage	For municipalities, municipal federations and groups (kunnat, kuntayhtymät ja -konsernit) in: Financial statement reporting (tilinpäätösraportointi)
Imports	Tables: fi-sbr-mun-table-t00, fi-sbr-mun-table-t01, fi-sbr-mun-table-t02, fi-sbr-mun-table-t03, fi-sbr-mun-table-t04, fi-sbr-mun-table-t05, fi-sbr-mun-table-t06, fi-sbr-mun-table-t07, fi-sbr-mun-table-t08

Module	fi-sbr-mun-o-entriypoint
Usage	For municipalities and municipal federations (kunnat ja kuntayhtymät) in: Other financial information reporting (käyttötalous- ja investointierittelyt)
Imports	fi-sbr-mun-table-t00, fi-sbr-mun-o-table-o-t01, fi-sbr-mun-o-table-o-t02, fi-sbr-mun-o-table-o-t03, fi-sbr-mun-o-table-o-t04, fi-sbr-mun-o-table-o-t05

4.2.7 Municipal enterprises entry points

Module	fi-sbr-mun-e-entripoint
Usage	For municipal enterprises in: Financial statement reporting
Imports	fi-sbr-mun-table-t00, fi-sbr-mun-e-table-m-e-t01, fi-sbr-mun-e-table-m-e-t02, fi-sbr-mun-e-table-m-e-t03, fi-sbr-mun-e-table-m-e-t04

4.2.8 Common data

4.2.8.1 Base

Module	fi-sbr-base(-imp)
Usage	Base concept definitions for financial statements.
Concepts	Primary items and hypercubes that are needed in financial statements common to all legal forms
Imports	fi-sbr-types fi-sbr-entity-info(-imp) fi-sbr-report-info(-imp) Dimensions(-imp): fi-sbr-dim-D045, fi-sbr-dim-D004, fi-sbr-dim-D051, fi-sbr-dim-D001, fi-sbr-dim-D028, fi-sbr-dim-D013, fi-sbr-dim-D058, fi-sbr-dim-D017, fi-sbr-dim-D059, fi-sbr-dim-D060, fi-sbr-dim-D062, fi-sbr-dim-D016, fi-sbr-dim-D015, fi-sbr-dim-D032, fi-sbr-dim-D014, fi-sbr-dim-D002, fi-sbr-dim-D005, fi-sbr-dim-D033, fi-sbr-dim-D053, fi-sbr-dim-D003, fi-sbr-dim-D009, fi-sbr-dim-D063, fi-sbr-dim-D010, fi-sbr-dim-D026, fi-sbr-dim-D027, fi-sbr-dim-D034, fi-sbr-dim-D042, fi-sbr-dim-D052, fi-sbr-dim-D038, fi-sbr-dim-D007, fi-sbr-dim-D047, fi-sbr-dim-D029, fi-sbr-dim-D012, fi-sbr-dim-D035, fi-sbr-dim-D030, fi-sbr-dim-D031, fi-sbr-dim-D046, fi-sbr-dim-D050, fi-sbr-dim-D036, fi-sbr-dim-D061, fi-sbr-dim-D011, fi-sbr-dim-D023, fi-sbr-dim-D024, fi-sbr-dim-D022, fi-sbr-dim-D057, fi-sbr-dim-D025, fi-sbr-dim-D070, fi-sbr-dim-D072, fi-sbr-dim-D073
Label linkbase	Labels in Finnish, Swedish and English
Reference linkbase	References to Finnish accounting law and general recommendations (Kirjanpitolaki, Kirjanpitoasetus, KILAn suositukseset)

Presentation linkbase	Directors report (Toimintakertomus) Balance sheet (Tase) Income statement (Tuloslaskelma) Cash flow statement (Rahoituslaskelma) Detailed disclosures and notes (Liitetiedot) Account ledgers and record formats (Kirjanpitolikirjat ja tositelajit)
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Definition linkbase	Hypercube definitions
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Module	fi-sbr-base-ext(-imp)
Usage	Base for extended financial statements (includes definitions needed for tax and statistics reporting)
Concepts	Hypercubes that are not needed in the base taxonomy (only abstract elements) common to all legal forms
Imports	fi-sbr-base(-imp) fi-sbr-types Dimensios(-imp): fi-sbr-dim-D033-ext, fi-sbr-dim-D053-ext, fi-sbr-dim-D056, fi-sbr-dim-D019, fi-sbr-dim-D052-ext, fi-sbr-dim-D010-ext, fi-sbr-dim-D063-ext, fi-sbr-dim-D054, fi-sbr-dim-D002-ext, fi-sbr-dim-D009-ext, fi-sbr-dim-D048, fi-sbr-dim-D043, fi-sbr-dim-D021, fi-sbr-dim-D058-ext, fi-sbr-dim-D041, fi-sbr-dim-D037, fi-sbr-dim-D020, fi-sbr-dim-D044, fi-sbr-dim-D035-ext, fi-sbr-dim-D055, fi-sbr-dim-D018, fi-sbr-dim-D049, fi-sbr-dim-D023-ext, fi-sbr-dim-D024-ext, fi-sbr-dim-D006, fi-sbr-dim-D071
Label linkbase	Labels in Finnish, Swedish and English
Definition linkbase	Hypercube definitions

4.2.8.2 General

Module	fi-sbr-report-info(-imp)
Usage	Identification of report type and other report details
Concepts	Concepts defining report details
Imports	fi-sbr-types
Label linkbase	Labels in Finnish, Swedish and English

Presentation linkbase	Report information
-----------------------	--------------------

Module	fi-sbr-entity-info(-imp)
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Usage	Identification of reporting entity and other related entities
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Concepts	Concepts defining entity details
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Imports	fi-sbr-types
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	Dimensions:
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	fi-sbr-dim-D064, fi-sbr-dim-D065, fi-sbr-dim-D066
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Label linkbase	Labels in Finnish, Swedish and English
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Presentation linkbase	Entity information
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Definition linkbase	Hypercube definitions
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4.2.8.3 Data types

Module	fi-sbr-types
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Usage	Definition of custom element types used in other modules
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Concepts	Custom type definitions
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4.2.8.4 Dimensions

Module	fi-sbr-dim-D00X(-imp)
Usage	Dimensional definitions and domain member breakdowns
Concepts	Concepts defining the dimension and its domain members
Imports	fi-sbr-types
Label linkbase	Labels in Finnish, Swedish and English
Reference linkbase	Applied only to countries and regions breakdown dimensions in order to refer to their ISO codes
Definition linkbase	Dimension and domain member definitions

Module	fi-sbr-dim-D00X-ext(-imp)
Usage	Additional domain member breakdowns needed in the extended financial statements, an extension of the dimension "D00X".
Concepts	Concepts defining domain members
Imports	fi-sbr-types fi-sbr-dim-D00X(-imp)
Label linkbase	Labels in Finnish, Swedish and English
Definition linkbase	Domain member definitions

A listing of all dimension modules including the name of the dimension:

Module	Dimension name
fi-sbr-dim-D001	Age groups breakdown
fi-sbr-dim-D002	Appropriations breakdown
fi-sbr-dim-D003	Auditing services breakdown
fi-sbr-dim-D004	Business functions breakdown
fi-sbr-dim-D005 (a-e)	Capital and reserves breakdown (oy, osk, ay&ky, tmi)
fi-sbr-dim-D006	Cash in hand and at bank breakdown
fi-sbr-dim-D007	Consolidated and solo breakdown
fi-sbr-dim-D009	Creditors breakdown
fi-sbr-dim-D010	Debtors breakdown
fi-sbr-dim-D011	Depreciation items breakdown
fi-sbr-dim-D012	Derivative financial instruments breakdown (typed dimension)

fi-sbr-dim-D013	Education classes breakdown
fi-sbr-dim-D014	Emission parameters breakdown (typed dimension)
fi-sbr-dim-D015	Energy sources breakdown
fi-sbr-dim-D016	Significant environmental impact materials breakdown (typed dimension)
fi-sbr-dim-D017	Environmental expenditure breakdown
fi-sbr-dim-D018	Equity other adjustments breakdown
fi-sbr-dim-D019	Tax depreciation rate classes breakdown
fi-sbr-dim-D020	Exceptional reduction in value of current assets breakdown
fi-sbr-dim-D021	External services breakdown
fi-sbr-dim-D022	Extraordinary items breakdown
fi-sbr-dim-D023	Financial expenses breakdown
fi-sbr-dim-D024	Financial income breakdown
fi-sbr-dim-D025	Contingent liabilities breakdown (typed dimension)
fi-sbr-dim-D026	Financial instruments breakdown (typed dimension)
fi-sbr-dim-D027	Fixed assets investments breakdown
fi-sbr-dim-D028	Genders breakdown
fi-sbr-dim-D029	Hedging and hedged assets and liabilities breakdown (typed dimension)
fi-sbr-dim-D030	Holdings in other companies -breakdown (typed dimension)
fi-sbr-dim-D031	Holdings in other companies in which the reporting entity has unlimited liability - breakdown (typed dimension)
fi-sbr-dim-D032	Industries breakdown
fi-sbr-dim-D033	Intangible assets breakdown
fi-sbr-dim-D034	Long term short term breakdown
fi-sbr-dim-D035	Other operating expenses breakdown
fi-sbr-dim-D036	Other operating profit breakdown
fi-sbr-dim-D037	Social security expenses breakdown
fi-sbr-dim-D038	Owned and leased breakdown
fi-sbr-dim-D039	Partners breakdown (typed dimension)
fi-sbr-dim-D040	Partner types breakdown
fi-sbr-dim-D041	Pension expenses breakdown
fi-sbr-dim-D042	Provisions breakdown
fi-sbr-dim-D043	Purchases breakdown
fi-sbr-dim-D044	Reductions in value of non-current assets breakdown
fi-sbr-dim-D045	Regions breakdown
fi-sbr-dim-D046	Related parties breakdown (typed dimension)
fi-sbr-dim-D047	Related party transactions breakdown (typed dimension)
fi-sbr-dim-D048	Sales breakdown
fi-sbr-dim-D049	Sales industries breakdown
fi-sbr-dim-D050	Share classes breakdown (typed dimension)
fi-sbr-dim-D051	Staff groups breakdown
fi-sbr-dim-D052	Stocks breakdown
fi-sbr-dim-D053	Tangible assets breakdown
fi-sbr-dim-D054	Tax on and tax off breakdown
fi-sbr-dim-D055	Tax regions breakdown
fi-sbr-dim-D056	Tax acts breakdown
fi-sbr-dim-D057	Untaxed reserves breakdown
fi-sbr-dim-D058	Wages and salaries breakdown
fi-sbr-dim-D059	Waste types breakdown
fi-sbr-dim-D060	Water consumption breakdown
fi-sbr-dim-D061	Original/restatement breakdown
fi-sbr-dim-D062	Water sources breakdown
fi-sbr-dim-D063	Current asset investments breakdown
fi-sbr-dim-D064	Related entities breakdown (typed dimension)
fi-sbr-dim-D065	Directors breakdown (typed dimension)
fi-sbr-dim-D066	Owners breakdown (typed dimension)

fi-sbr-dim-D067	Commodities breakdown (typed dimension)
fi-sbr-dim-D068	Vehicles breakdown (typed dimension)
fi-sbr-dim-D069	Attachments breakdown (typed dimension)
fi-sbr-dim-D070	Counter parties breakdown
fi-sbr-dim-D071	Taxes for the period breakdown
fi-sbr-dim-D072	Off-balance sheet arrangements breakdown (typed dimension)
fi-sbr-dim-D073	Auditors breakdown (typed dimension)

4.2.8.5 Legal forms

Module	fi-sbr-ay-ky(-imp)
Usage	Concept definitions used only by partnership and commandite companies (avoimet yhtiöt ja kommandiittiyhtiöt)
Concepts	Concepts defining reporting requirements that only apply to the legal forms in question
Imports	fi-sbr-base(-imp) Dimensions(-imp): fi-sbr-dim-D039, fi-sbr-dim-D049
Label linkbase	Labels in Finnish, Swedish and English
Reference linkbase	References to the partnership and commandite companies laws (AKYL)
Presentation linkbase	Additions to base presentation linkbases
Definition linkbase	Hypercube definitions

Module	fi-sbr-ay-ky-ext(-imp)
Usage	Connecting the extended base concepts and the legal form specific concepts
Concepts	No concepts definitions
Imports	fi-sbr-base-ext(-imp) fi-sbr-types fi-sbr-ay-ky(-imp)

Module	fi-sbr-osk(-imp)
Usage	Concept definitions used only by cooperative companies (osuuskunnat)
Concepts	Concepts defining reporting requirements that only apply to the legal form in question
Imports	fi-sbr-base(-imp) fi-sbr-osk-oy(-imp)
Label linkbase	Labels in Finnish, Swedish and English
Reference linkbase	References to the partnership and cooperative company law (OKL)
Presentation linkbase	Additions to base presentation linkbases
Definition linkbase	Hypercube definitions

Module	fi-sbr-osk-ext(-imp)
Usage	Connecting the extended base concepts and the legal form specific concepts
Concepts	No concepts definitions
Imports	fi-sbr-base-ext(-imp) fi-sbr-types fi-sbr-osk(-imp)

Module	fi-sbr-osk-oy(-imp)
Usage	Concept definitions used only by cooperative and limited companies (osuuskunnat ja osakeyhtiöt)
Concepts	Concepts defining reporting requirements that only apply to the legal forms in question
Imports	fi-sbr-base(-imp)

Label linkbase Labels in Finnish, Swedish and English

Presentation linkbase Additions to base presentation linkbases

Definition linkbase Hypercube definitions

Module	fi-sbr-oy(-imp)
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Usage	Concept definitions used only by limited companies (osakeyhtiöt)
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Concepts	Concepts defining reporting requirements that only apply to the legal form in question
----------	--

Imports	fi-sbr-base(-imp) fi-sbr-osk-oy(-imp)
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Label linkbase Labels in Finnish, Swedish and English

Reference linkbase References to the limited companies law (OYL)

Presentation linkbase Additions to base presentation linkbases

Definition linkbase Hypercube definitions

Module	fi-sbr-oy-ext(-imp)
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Usage	Connecting the extended base concepts and the legal form specific concepts
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Concepts	No concepts definitions
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Imports	fi-sbr-base-ext(-imp) fi-sbr-oy (-imp)
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Module	fi-sbr-tmi(-imp)
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Usage	Concept definitions used only by sole proprietors (yksityiset elinkeinonharjoittajat)
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Concepts	Concepts defining reporting requirements that only apply to the legal form in question
Imports	fi-sbr-base(-imp)
Label linkbase	Labels in Finnish, Swedish and English
Reference linkbase	References to the Finnish accounting law (KPA)
Presentation linkbase	Income statement for sole proprietors
Definition linkbase	Hypercube definitions

Module	fi-sbr-tmi-ext(-imp)
Usage	Connecting the extended base concepts and the legal form specific concepts
Concepts	No concepts definitions
Imports	fi-sbr-base-ext(-imp) fi-sbr-tmi(-imp)

4.2.8.6 Tax

Module	fi-sbr-3050-62(-imp)
Usage	Definition of elements used in current tax form "62"
Concepts	Concepts definitions in respective to the tax form "62"
Imports	fi-sbr-types
Label linkbase	Labels in Finnish and Swedish
Presentation linkbase	Presentation of the concepts defined in the module
Module	fi-sbr-3049-5(-imp)

Usage	Definition of elements used in current tax form "5"
Concepts	Concepts definitions in respective to the tax form "5"
Imports	fi-sbr-types, fi-sbr-dim-D068, fi-sbr-dim-D069
Label linkbase	Labels in Finnish and Swedish
Presentation linkbase	Presentation of the concepts defined in the module

Module	fi-sbr-3055-6A(-imp)
Usage	Definition of elements used in current tax form "6A"
Concepts	Concepts definitions in respective to the tax form "6A"
Imports	fi-sbr-types, fi-sbr-dim-D068, fi-sbr-dim-D069
Label linkbase	Labels in Finnish and Swedish
Presentation linkbase	Presentation of the concepts defined in the module

Module	fi-sbr-3052-6B(-imp)
Usage	Definition of elements used in current tax form "6B"
Concepts	Concepts definitions in respective to the tax form "6B"
Imports	fi-sbr-types
Label linkbase	Labels in Finnish and Swedish
Presentation linkbase	Presentation of the concepts defined in the module

Module	fi-sbr-3078-7A(-imp)
Usage	Definition of elements used in current tax form "7A"

Concepts	Concepts definitions in respective to the tax form "7A"
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Imports	fi-sbr-types, fi-sbr-dim-D067
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Label linkbase	Labels in Finnish and Swedish
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Presentation linkbase	Presentation of the concepts defined in the module
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4.2.8.7 Auditor's report

Module	fi-sbr-ar(-imp)
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Usage	Definition of the concepts needed in auditor's report
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Concepts	Concepts defining the auditor's report
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Imports	fi-sbr-types
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Label linkbase	Labels in Finnish, Swedish and English
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Presentation linkbase	Auditor's report
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4.2.8.8 Report acceptance

Module	fi-sbr-ra(-imp)
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Usage	Definition of the concepts needed in report acceptance such as the annual general meeting decision on profit distribution.
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Concepts	Concepts defining the report acceptance.
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Imports	fi-sbr-types, fi-sbr-dim-D050
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Label linkbase	Labels in Finnish and English
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Presentation linkbase	Report acceptance
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Definition linkbase Hypercube definitions

4.2.8.9 Municipalities

4.2.8.9.1 Base

Module	fi-sbr-mun-base(-imp)
Usage	Base concept definitions used in municipalities or municipal enterprises financial reporting.
Concepts	Primary items and hypercubes that are needed in financial statements common both municipalities and municipal enterprises.
Imports	fi-sbr-base fi-sbr-report-info(-imp) Dimensions(-imp): fi-sbr-mun-dim-MD005, fi-sbr-mun-dim-MD007, fi-sbr-mun-dim-MD009, fi-sbr-mun-dim-MD010, fi-sbr-mun-dim-MD021, fi-sbr-mun-dim-MD023, fi-sbr-mun-dim-MD024, fi-sbr-mun-dim-MD027, fi-sbr-mun-dim-MD033, fi-sbr-mun-dim-MD034, fi-sbr-mun-dim-MD035, fi-sbr-mun-dim-MD036, fi-sbr-mun-dim-MD042, fi-sbr-mun-dim-MD052, fi-sbr-mun-dim-MD053, fi-sbr-mun-dim-MD063, fi-sbr-mun-dim-MD070, fi-sbr-mun-dim-MD071, fi-sbr-mun-dim-MD072, fi-sbr-mun-dim-MD073, fi-sbr-mun-dim-MD002
Label linkbase	Labels in Finnish, Swedish and English
Definition linkbase	Hypercube definitions

Module	fi-sbr-mun-fs-base(-imp)
Usage	Additional definitions applied only in municipalities financial statements.
Concepts	No concept definitions.
Imports	fi-sbr-mun-base(-imp)
Definition linkbase	Hypercube definitions to exclude internal reporting scenarios

Module	fi-sbr-mun-o-base(-imp)
Usage	Additional definitions applied only in municipalities other financial information reportings.
Concepts	No concept definitions.
Imports	fi-sbr-mun-base(-imp) Dimensions(-imp): fi-sbr-mun-dim-MD074, fi-sbr-mun-dim-MD041
Definition linkbase	Hypercube definitions required only in other financial information reportings.

4.2.8.9.2 Dimensions

Module	fi-sbr-mun-dim-MD00X(-imp)
Usage	Dimensional definitions and domain member breakdowns
Concepts	Concepts defining the dimension and its domain members
Imports	fi-sbr-types May import a dimension module defined in chapter 4.2.6.4 as many of the municipalities or municipal enterprises financial reports share dimensional breakdowns with other legal form entities. However the modules defined here extend the base dimension module definitions in most cases. See all dimensions and their corresponding base dimensions (imported) in the listing below.
Label linkbase	Labels in Finnish, Swedish and English
Definition linkbase	Dimension and domain member definitions

Module	Dimension name	Import module (dimension definitions in chapter 4.2.6.4.)
fi-sbr-mun-dim-MD002	Appropriations breakdown	fi-sbr-dim-D002
fi-sbr-mun-dim-MD005	Capital and reserves breakdown	
fi-sbr-mun-dim-MD007	Consolidated and solo breakdown	fi-sbr-dim-D007
fi-sbr-mun-dim-MD009	Creditors breakdown	
fi-sbr-mun-dim-MD010	Debtors breakdown	fi-sbr-dim-D010
fi-sbr-mun-dim-MD021	External services breakdown	
fi-sbr-mun-dim-MD023	Financial expenses breakdown	
fi-sbr-mun-dim-MD024	Financial income breakdown	

fi-sbr-mun-dim-MD027	Fixed assets investments breakdown	fi-sbr-dim-D027
fi-sbr-mun-dim-MD033	Intangible assets breakdown	fi-sbr-dim-D033
fi-sbr-mun-dim-MD034	Long term short term breakdown	fi-sbr-dim-D034
fi-sbr-mun-dim-MD035	Other operating expenses breakdown	
fi-sbr-mun-dim-MD036	Other operating profit breakdown	
fi-sbr-mun-dim-MD041	Pension expenses breakdown	
fi-sbr-mun-dim-MD042	Provisions breakdown	fi-sbr-dim-D042
fi-sbr-mun-dim-MD052	Stocks breakdown	fi-sbr-dim-D052
fi-sbr-mun-dim-MD053	Tangible assets breakdown	fi-sbr-dim-D053
fi-sbr-mun-dim-MD063	Current asset investments breakdown	
fi-sbr-mun-dim-MD070	Counter parties breakdown	
fi-sbr-mun-dim-MD071	Raw materials, consumables and goods breakdown	
fi-sbr-mun-dim-MD072	Subsidies and grants given breakdown	
fi-sbr-mun-dim-MD073	Subsidies and grants received breakdown	
fi-sbr-mun-dim-MD074	Activity categories breakdown	
fi-sbr-mun-dim-MD075	Construction breakdown	

4.2.8.9.3 Tables

The financial statements in the municipalities domain are visualized by making use of the XBRL Table linkbase definition. Each of the following tables correspond to a form in the prior reporting framework.

Module	fi-sbr-mun-table-t00
Usage	Definition of table linkbase for report information (raportin tiedot). For municipalities, municipal federations and municipal enterprises (kunnat, kuntayhtymät ja liikelaitokset).
Imports	fi-sbr-mun-base(-imp)

Module	fi-sbr-mun-table-t01
Usage	Definition of table linkbase for income statement (tuloslaskelma). For municipalities and municipal federations (kunnat ja kuntayhtymät).
Imports	fi-sbr-mun-fs-base(-imp)

Module	fi-sbr-mun-table-t02
Usage	Definition of table linkbase for cash flow statement (rahoituslaskelma). For municipalities and municipal federations (kunnat ja kuntayhtymät).

Imports	fi-sbr-mun-fs-base(-imp)
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Module	fi-sbr-mun-table-t03
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Usage Definition of table linkbase for balance sheet assets (tase, vastaavaa).
For municipalities and municipal federations (kunnat ja kuntayhtymät).

Imports	fi-sbr-mun-fs-base(-imp)
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Module	fi-sbr-mun-table-t04
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Usage Definition of table linkbase for balance sheet equity and liabilities (tase, vastattavaa).
For municipalities and municipal federations (kunnat ja kuntayhtymät).

Imports	fi-sbr-mun-fs-base(-imp)
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Module	fi-sbr-mun-table-t05
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Usage Definition of table linkbase for income statement (tuloslaskelma).
For municipal groups (kuntakonsernit).

Imports	fi-sbr-mun-fs-base(-imp)
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Module	fi-sbr-mun-table-t06
---------------	-----------------------------

Usage Definition of table linkbase for cash flow statement (rahoituslaskelma).
For municipal groups (kuntakonsernit).

Imports	fi-sbr-mun-fs-base(-imp)
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Module	fi-sbr-mun-table-t07
---------------	-----------------------------

Usage Definition of table linkbase for balance sheet assets (tase, vastaavaa).
For municipal groups (kuntakonsernit).

Imports fi-sbr-mun-fs-base(-imp)

Module fi-sbr-mun-table-t08

Usage Definition of table linkbase for balance sheet equity and liabilities (tase, vastattavaa).
For municipal groups (kuntakonsernit).

Imports fi-sbr-mun-fs-base(-imp)

Module fi-sbr-mun-o-table-o-t01

Usage Definition of table linkbase for statement of income and expenditure by activity categories (käyttötalous tehtävittäin).
For municipalities and municipal federations (kunnat ja kuntayhtymät).

Imports fi-sbr-mun-o-base(-imp)

Module fi-sbr-mun-o-table-o-t02

Usage Definition of table linkbase for statement of other income and expenditure (muut käyttötalouserittelyt).
For municipalities and municipal federations (kunnat ja kuntayhtymät).

Imports fi-sbr-mun-o-base(-imp)

Module fi-sbr-mun-o-table-o-t03

Usage Definition of table linkbase for statement of investments by activity categories (investoinnit tehtävittäin).
For municipalities and municipal federations (kunnat ja kuntayhtymät).

Imports	fi-sbr-mun-o-base(-imp)
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Module	fi-sbr-mun-o-table-o-t04
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Usage Definition of table linkbase for statement of investments in building (muut erittelyt investoinneista, rakentamiskustannukset).

For municipalities and municipal federations (kunnat ja kuntayhtymät).

Imports	fi-sbr-mun-o-base(-imp)
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Module	fi-sbr-mun-o-table-o-t05
---------------	---------------------------------

Usage Definition of table linkbase for statement of investment expenditure, portions to be financed (muut erittelyt investoinneista, rahoitusosuudet investointimenoihin).

For municipalities and municipal federations (kunnat ja kuntayhtymät).

Imports	fi-sbr-mun-o-base(-imp)
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4.2.8.10 Municipal enterprises

4.2.8.10.1 Base

Module	fi-sbr-mun-e-base(-imp)
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Usage Definitions used in municipal enterprises financial reporting.

Concepts Hypercubes that are needed in financial statements of municipal enterprises.

Imports	fi-sbr-base fi-sbr-mun-base(-imp) Dimensions (-imp): fi-sbr-mun-dim-MD005, fi-sbr-mun-dim-MD007, fi-sbr-mun-dim-MD009, fi-sbr-mun-dim-MD010, fi-sbr-mun-dim-MD021, fi-sbr-mun-dim-MD023, fi-sbr-mun-dim-MD024, fi-sbr-mun-dim-MD027, fi-sbr-mun-dim-MD033, fi-sbr-mun-dim-MD034, fi-sbr-mun-dim-MD035, fi-sbr-mun-dim-MD036, fi-sbr-mun-dim-MD042, fi-sbr-mun-dim-MD052, fi-sbr-mun-dim-MD053, fi-sbr-mun-dim-MD063, fi-sbr-mun-dim-MD070, fi-sbr-mun-dim-MD071, fi-sbr-mun-dim-MD072, fi-sbr-mun-dim-MD073, fi-sbr-mun-dim-MD002
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Label linkbase Labels in Finnish, Swedish and English

Definition linkbase Hypercube definitions

4.2.8.10.2 Dimensions

4.2.8.10.3 Tables

Module	fi-sbr-mun-e-table-m-e-t01
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Usage	Definition of table linkbase for income statement (tuloslaskelma). For municipal enterprises (kuntien liikelaitokset).
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Imports	fi-sbr-mun-e-base(-imp)
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Module	fi-sbr-mun-e-table-m-e-t02
---------------	-----------------------------------

Usage	Definition of table linkbase for cash flow statement (rahoituslaskelma). For municipal enterprises (kuntien liikelaitokset).
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Imports	fi-sbr-mun-e-base(-imp)
---------	-------------------------

Module	fi-sbr-mun-e-table-m-e-t03
---------------	-----------------------------------

Usage	Definition of table linkbase for balance sheet assets (tase, vastaavaa). For municipal enterprises (kuntien liikelaitokset).
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Imports	fi-sbr-mun-e-base(-imp)
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Module	fi-sbr-mun-e-table-m-e-t04
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Usage	Definition of table linkbase for balance sheet equity and liabilities (tase, vastattavaa). For municipal enterprises (kuntien liikelaitokset).
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Imports

fi-sbr-mun-e-base(-imp)

5 Naming conventions

5.1 Namespaces and prefixes

Each module has its own namespace and a prefix. All namespaces begin with the definition "http://www.xbrl.fi/sbr/" and end with a date that expresses the date of the last update on that module. Each prefix also begins with a standard statement "fi-sbr-" after which each module adds its own suffix.

EXAMPLE Namespace: http://www.xbrl.fi/sbr/base/01-01-2013

Prefix: fi-sbr-base

5.2 Modules

Each module name begins with the expression "fi-sbr-" and ends with a date that expresses the date of the last update on that module. Entry point modules also add the suffix "-entrypoint" to the module name. Modules that extend another module incorporate the name of the extended module with the suffix "-ext".

EXAMPLE fi-sbr-oy

EXAMPLE fi-sbr-oy-ext

EXAMPLE fi-sbr-oy-entrypoint

EXAMPLE fi-sbr-oy-ext-entrypoint

The linkbases attached to each module are named with a suffix of that linkbase respectively.

EXAMPLE fi-sbr-oy-presentation

fi-sbr-oy-label

5.3 Elements

All element definitions in the Finnish SBR taxonomy comply with the camel case naming convention as recommended in the FRTA specification. All element names are derived from their English names apart from the elements declared in the modules located in the "tax" folder where codes are used instead as element names.

The XBRL specification provides a number of different element definitions that possess different qualities. Certain naming conventions are used in the Finnish SBR/XBRL taxonomy in order to facilitate the recognition of these different element types.

5.3.1 Non-abstract concepts

Non-abstract concepts are named after its English label. No suffixes are in use in general. For logical sub-parts there are free text elements, which are named with the suffix "FreeText" and the labels contain the same suffix in brackets translated to the respective language of the label definition.

EXAMPLE Element name: FixedAssets
 Label: Fixed assets

EXAMPLE Element name: NotesAndDetailedDisclosuresIncomeStatementFreeText
 Label: Notes and detailed disclosures to income statement [free text]

5.3.2 Dimensions

All dimension definitions are named with the suffix "Dimension" and the labels contain the same suffix in brackets translated to the respective language of the label definition.

EXAMPLE Element name: CountriesBreakdownDimension
 Label: Countries breakdown [dimension]

5.3.3 Hypercubes

All hypercube definitions are named with the suffix "Hypercube" and the labels contain the same suffix in brackets translated to the respective language of the label definition.

EXAMPLE Element name: IntangibleAssetsHypercube
 Label: Intangible assets [hypercube]

5.3.4 Other abstract elements

There is a number of general abstract elements that are used either as headings for presentation purposes or as elements to facilitate hypercube definition inheriting.

All heading definitions are named with the suffix "Heading" and the labels contain the same suffix in brackets translated to the respective language of the label definition.

EXAMPLE Element name: BalanceSheetHeading
 Label: Balance sheet [heading]

6 Formula definitions

6.1 Consistency assertions

Consistency assertions contains validation that check that the accounts sum up according to the rules defined in the Finnish accounting standards and other summation rules defined in the Raportointikoodisto.

EXAMPLE Fixed assets must equal Intangible assets + Tangible assets + investments fixed assets

6.2 Dimensional aggregations

For each explicit dimension definition there is a dimensional aggregation formula defined in the taxonomy. The structure for each dimensional aggregation is the same. The domain members of the explicit dimension must sum up to the default member of the dimension (connected with the default-domain arc). The dimensional aggregation rules apply only to concepts that are summable. ("Common" hypercube-related dimensions are not included in the definitions). In this version, the dimensional aggregation rules for typed dimension definitions are not included.

EXAMPLE All stocks [default] must equal Raw materials and consumables + Work in progress + Finished products or goods + Advance payments + Other stocks

6.3 Period changes validations

The period changes validations contain checks that validate the rolling of accounts for each period. The formulas validate that each ending balance equals the starting balance plus/minus changes made during the period.

EXAMPLE Cash and cash equivalents, ending balance must equal Cash and cash equivalents, beginning balance + changes during the period

7 Inline XBRL and visualization

Reporting with the Finnish SBR/XBRL taxonomy shall be realized in Inline XBRL (iXBRL) format. The iXBRL documents are presented in (X)HTML format while still maintaining the tagged information of regular XBRL instance documents. An XSLT file shall be provided in order for the taxonomy user to transform the XBRL instance document into Inline XBRL format.

7.1 Visualization rules

The reported instances **MUST** be in (X)HTML format and comply with the Inline XBRL specification (see section 3 for references).

The taxonomy user **SHOULD** visualize all tagged information.

The taxonomy user **MAY** alter the provided XSLT file to better fit its reporting needs.

8 Extending the Finnish SBR Taxonomy

In this section, a set of rules and guidelines is stated for creating extended taxonomies based on the Finnish SBR taxonomy. Taxonomy user MAY extend the Finnish SBR taxonomy but it is not obliged to in any form. The Finnish SBR taxonomy is built to satisfy the reporting needs of all use cases and, therefore, the creation of extensions is not expected from the taxonomy user.

However, should the taxonomy user wish to build an extension, it is encouraged but the following rules MUST be followed.

8.1 General rules for creating extensions

The taxonomy user MUST NOT alter any part of the Finnish SBR/XBRL taxonomy. The taxonomy user is only allowed to import modules from the taxonomy and extend them or to create its own modules.

The taxonomy user MUST NOT remove or replace any definitions in the linkbases defined in the Finnish SBR/XBRL taxonomy. This rule applies also after importing the module into a user extension.

The taxonomy user MUST NOT create any "non-abstract" concept definitions. Only abstract concept definitions are allowed (hypercubes, dimensions, domain members and other abstract elements).

The taxonomy user MUST comply with the general XBRL specifications and SHOULD comply with other specifications that are referred to in section 3.

The taxonomy user SHOULD follow the naming conventions given in section 5.

The taxonomy user SHOULD make sure that the created extensions are visualized properly by altering the given XSLT specification or creating a new one.

The taxonomy user SHOULD define dimensions in separate modules.

The taxonomy user SHOULD define a label linkbase for the created extension.

The taxonomy user SHOULD define a definition linkbase for the created extension.

The taxonomy user MAY define a formula linkbase for the created extension.

The taxonomy user MAY define a presentation linkbase for the created extension.

The taxonomy user MAY define a reference linkbase for the created extension.

The taxonomy user MAY add new definitions on top of existing definitions in the user extended module. For instance a taxonomy user MAY add a new dimensions to an existing hypercube.

8.2 Extendable modules

All the modules in the Finnish SBR/XBRL taxonomy MAY be extended except for the modules located in the "tax", "tax entry points", "municipalities", "municipal enterprises", "municipalities entry points" and "municipal enterprises entry points"-folders (see section 4).

The taxonomy user who extends the taxonomy MUST use as an entry point a proprietary module that directly imports one of the following entry point modules:

- fi-sbr-ay-ky-entriypoint,
- fi-sbr-osk-entriypoint,
- fi-sbr-oy-entriypoint,
- fi-sbr-tmi-entriypoint,
- fi-sbr-ay-ky-ext-entriypoint,
- fi-sbr-osk-ext-entriypoint,
- fi-sbr-oy-ext-entriypoint or
- fi-sbr-tmi-ext-entriypoint.

The taxonomy extended MAY import any number of additional modules as well.

Appendix 1. Version changes 2015

New modules	Location
fi-sbr-mun-fs-entrypoint	..\municipalities_entry_points\fi-sbr-mun-fs-entrypoint.xsd
fi-sbr-mun-o-entrypoint	..\municipalities_entry_points\fi-sbr-mun-o-entrypoint.xsd
fi-sbr-mun-e-entrypoint	..\municipal_enterprises_entry_points\fi-sbr-mun-e-entrypoint.xsd
fi-sbr-auditorsreport-entrypoint	..\auditors_report_entry_point\fi-sbr-auditorsreport-entrypoint.xsd
fi-sbr-reportacceptance-entrypoint	..\report_acceptance_entry_point\fi-sbr-reportacceptance.xsd
fi-sbr-ra	..\common_data\report_acceptance\fi-sbr-ra-imp-01-01-2015.xsd
fi-sbr-dim-D025	..\common_data\dimensions\fi-sbr-dim-D025.xsd
fi-sbr-dim-D070	..\common_data\dimensions\fi-sbr-dim-D070-imp.xsd
fi-sbr-dim-D071	..\common_data\dimensions\fi-sbr-dim-D071-imp.xsd
fi-sbr-dim-D072	..\common_data\dimensions\fi-sbr-dim-D072.xsd
fi-sbr-dim-D073	..\common_data\dimensions\fi-sbr-dim-D073.xsd
fi-sbr-mun-base	..\common_data\municipalities\base\fi-sbr-mun-base-imp-01-01-2015.xsd
fi-sbr-mun-fs-base	..\common_data\municipalities\base\fi-sbr-mun-fs-base-imp-01-01-2015.xsd
fi-sbr-mun-o-base	..\common_data\municipalities\base\fi-sbr-mun-o-base-imp-01-01-2015.xsd
fi-sbr-mun-o-table-o-t01	..\common_data\municipalities\tables\fi-sbr-mun-o-table-o-t01-01-01-2015.xsd
fi-sbr-mun-o-table-o-t02	..\common_data\municipalities\tables\fi-sbr-mun-o-table-o-t02-01-01-2015.xsd
fi-sbr-mun-o-table-o-t03	..\common_data\municipalities\tables\fi-sbr-mun-o-table-o-t03-01-01-2015.xsd
fi-sbr-mun-o-table-o-t04	..\common_data\municipalities\tables\fi-sbr-mun-o-table-o-t04-01-01-2015.xsd
fi-sbr-mun-o-table-o-t05	..\common_data\municipalities\tables\fi-sbr-mun-o-table-o-t05-01-01-2015.xsd
fi-sbr-mun-table-t00	..\common_data\municipalities\tables\fi-sbr-mun-table-t00-01-01-2015.xsd
fi-sbr-mun-table-t01	..\common_data\municipalities\tables\fi-sbr-mun-table-t01-01-01-2015.xsd
fi-sbr-mun-table-t02	..\common_data\municipalities\tables\fi-sbr-mun-table-t02-01-01-2015.xsd
fi-sbr-mun-table-t03	..\common_data\municipalities\tables\fi-sbr-mun-table-t03-01-01-2015.xsd

fi-sbr-mun-table-t04	..\common_data\municipalities\tables\fi-sbr-mun-table-t04-01-01-2015.xsd
fi-sbr-mun-table-t05	..\common_data\municipalities\tables\fi-sbr-mun-table-t05-01-01-2015.xsd
fi-sbr-mun-table-t06	..\common_data\municipalities\tables\fi-sbr-mun-table-t06-01-01-2015.xsd
fi-sbr-mun-table-t07	..\common_data\municipalities\tables\fi-sbr-mun-table-t07-01-01-2015.xsd
fi-sbr-mun-table-t08	..\common_data\municipalities\tables\fi-sbr-mun-table-t08-01-01-2015.xsd
fi-sbr-mun-e-base	..\common_data\municipal_enterprises\base\fi-sbr-mun-e-base-imp-01-01-2015.xsd
fi-sbr-mun-e-table-m-e-t01	..\common_data\municipal_enterprises\tables\fi-sbr-mun-e-table-m-e-t01-01-01-2015.xsd
fi-sbr-mun-e-table-m-e-t02	..\common_data\municipal_enterprises\tables\fi-sbr-mun-e-table-m-e-t02-01-01-2015.xsd
fi-sbr-mun-e-table-m-e-t03	..\common_data\municipal_enterprises\tables\fi-sbr-mun-e-table-m-e-t03-01-01-2015.xsd
fi-sbr-mun-e-table-m-e-t04	..\common_data\municipal_enterprises\tables\fi-sbr-mun-e-table-m-e-t04-01-01-2015.xsd
fi-sbr-mun-dim-MD002	..\common_data\municipalities\dimensions\fi-sbr-mun-dim-MD002-imp-01-01-2015.xsd
fi-sbr-mun-dim-MD005	..\common_data\municipalities\dimensions\fi-sbr-mun-dim-MD005-imp-01-01-2015.xsd
fi-sbr-mun-dim-MD007	..\common_data\municipalities\dimensions\fi-sbr-mun-dim-MD007-imp-01-01-2015.xsd
fi-sbr-mun-dim-MD009	..\common_data\municipalities\dimensions\fi-sbr-mun-dim-MD009-imp-01-01-2015.xsd
fi-sbr-mun-dim-MD010	..\common_data\municipalities\dimensions\fi-sbr-mun-dim-MD010-imp-01-01-2015.xsd
fi-sbr-mun-dim-MD021	..\common_data\municipalities\dimensions\fi-sbr-mun-dim-MD021-imp-01-01-2015.xsd
fi-sbr-mun-dim-MD023	..\common_data\municipalities\dimensions\fi-sbr-mun-dim-MD023-imp-01-01-2015.xsd
fi-sbr-mun-dim-MD024	..\common_data\municipalities\dimensions\fi-sbr-mun-dim-MD024-imp-01-01-2015.xsd
fi-sbr-mun-dim-MD027	..\common_data\municipalities\dimensions\fi-sbr-mun-dim-MD027-imp-01-01-2015.xsd
fi-sbr-mun-dim-MD033	..\common_data\municipalities\dimensions\fi-sbr-mun-dim-MD033-imp-01-01-2015.xsd
fi-sbr-mun-dim-MD034	..\common_data\municipalities\dimensions\fi-sbr-mun-dim-MD034-imp-01-01-2015.xsd
fi-sbr-mun-dim-MD035	..\common_data\municipalities\dimensions\fi-sbr-mun-dim-MD035-imp-01-01-2015.xsd
fi-sbr-mun-dim-MD036	..\common_data\municipalities\dimensions\fi-sbr-mun-dim-MD036-imp-01-01-2015.xsd
fi-sbr-mun-dim-MD041	..\common_data\municipalities\dimensions\fi-sbr-mun-dim-MD041-imp-01-01-2015.xsd
fi-sbr-mun-dim-MD042	..\common_data\municipalities\dimensions\fi-sbr-mun-dim-MD042-imp-01-01-2015.xsd
fi-sbr-mun-dim-MD052	..\common_data\municipalities\dimensions\fi-sbr-mun-dim-MD052-imp-01-01-2015.xsd

fi-sbr-mun-dim-MD053	..\common_data\municipalities\dimensions\fi-sbr-mun-dim-MD053-imp-01-01-2015.xsd
fi-sbr-mun-dim-MD063	..\common_data\municipalities\dimensions\fi-sbr-mun-dim-MD063-imp-01-01-2015.xsd
fi-sbr-mun-dim-MD070	..\common_data\municipalities\dimensions\fi-sbr-mun-dim-MD070-imp-01-01-2015.xsd
fi-sbr-mun-dim-MD071	..\common_data\municipalities\dimensions\fi-sbr-mun-dim-MD071-imp-01-01-2015.xsd
fi-sbr-mun-dim-MD072	..\common_data\municipalities\dimensions\fi-sbr-mun-dim-MD072-imp-01-01-2015.xsd
fi-sbr-mun-dim-MD073	..\common_data\municipalities\dimensions\fi-sbr-mun-dim-MD073-imp-01-01-2015.xsd
fi-sbr-mun-dim-MD074	..\common_data\municipalities\dimensions\fi-sbr-mun-dim-MD074-imp-01-01-2015.xsd
fi-sbr-mun-dim-MD075	..\common_data\municipalities\dimensions\fi-sbr-mun-dim-MD075-imp-01-01-2015.xsd

Deleted modules	Explanation
fi-sbr-dim-D008	Definition of “Countries breakdown” was integrated with “Regions breakdown” leaving module D008 redundant
fi-sbr-dim-D042-ext	Deleted as redundant due to changes in SBR code set

Changes V2015-2014		
V2015 [Module:ElementName]	V2014 [Module:ElementName]	Explanation
fi-sbr-base:PeriodisationOfIncomeAndExpenses	fi-sbr-base:PeriodisationOfIncome	correction to element name
fi-sbr-base:RevaluationPrinciplesAndMethods	fi-sbr-base:RevaluationPrinciples	correction to element name
fi-sbr-base-2015:AuditingPerformed		added by the taxonomy working group
fi-sbr-base-2015:AuditorsStatementIncludesNegativeStatements		added for the need of the Tax administration
fi-sbr-base-2015:AverageNumberOfPersonYears		added by the taxonomy working group
fi-sbr-base-2015:IncludeDirectorsReport		added for the need of the Tax administration
fi-sbr-base-2015:InvestmentsToInvestedUnrestrictedEquityReserve		added due to changes in the SBR code set
fi-sbr-base-2015:OtherCapitalGains		added due to changes in the SBR code set
fi-sbr-base-2015:RelatedPartyExplanation		added by the taxonomy working group
fi-sbr-base-2015:RelatedPartyGuaranteesAdditions		added by the taxonomy working group
fi-sbr-base-2015:RelatedPartyGuaranteesDisposals		added by the taxonomy working group

fi-sbr-base-2015:RelatedPartyOtherLiabilitiesAdditions	added by the taxonomy working group
fi-sbr-base-2015:RelatedPartyOtherLiabilitiesDisposals	added by the taxonomy working group
fi-sbr-base-2015:RelatedPartyPensionSchemeLiabilitiesAdditions	added by the taxonomy working group
fi-sbr-base-2015:RelatedPartyPensionSchemeLiabilitiesDisposals	added by the taxonomy working group
fi-sbr-base-2015:ReturnOnInvestedUnrestrictedEquityReserve	added due to changes in the SBR code set
fi-sbr-base-2015:ShareOfAssociateCompaniesProfit	added due to changes in the SBR code set
fi-sbr-base-2015:TreasurySharesSales	added due to changes in the SBR code set
fi-sbr-base-ext-2015:CapitalAndReservesChangesForTaxationTotal	added to facilitate the enrichment process
fi-sbr-base-ext-2015:CapitalAndReservesChangesTotal	added to facilitate the enrichment process
fi-sbr-base-ext-2015:ConsolidationDifferenceLiabilityChangesTotal	added to facilitate the enrichment process
fi-sbr-base-ext-2015:CreditorsChangesTotal	added to facilitate the enrichment process
fi-sbr-base-ext-2015:DebtorsChangesTotal	added to facilitate the enrichment process
fi-sbr-base-ext-2015:IntangibleAssetsChangeInCumulativeAcceleratedDepreciation	added to facilitate the enrichment process
fi-sbr-base-ext-2015:IntangibleAssetsChangesForTaxationTotal	added to facilitate the enrichment process
fi-sbr-base-ext-2015:IntangibleAssetsChangesTotal	added to facilitate the enrichment process
fi-sbr-base-ext-2015:IntangibleAssetsCumulativeAcceleratedDepreciation	added to facilitate the enrichment process
fi-sbr-base-ext-2015:InvestmentsFixedAssetsChangesForTaxationTotal	added to facilitate the enrichment process
fi-sbr-base-ext-2015:InvestmentsFixedAssetsChangesTotal	added to facilitate the enrichment process
fi-sbr-base-ext-2015:ProvisionsChangesTotal	added to facilitate the enrichment process
fi-sbr-base-ext-2015:StocksChangesTotal	added to facilitate the enrichment process
fi-sbr-base-ext-2015:TangibleAssetsChangeInCumulativeAcceleratedDepreciation	added to facilitate the enrichment process
fi-sbr-base-ext-2015:TangibleAssetsChangesForTaxationTotal	added to facilitate the enrichment process
fi-sbr-base-ext-2015:TangibleAssetsChangesTotal	added to facilitate the enrichment process
fi-sbr-base-ext-2015:TangibleAssetsCumulativeAcceleratedDepreciation	added to facilitate the enrichment process
fi-sbr-dim-D005:SubscribedCapitalShareCapitalOrOtherSimilarCapitalGeneral	added due to changes in the SBR code set
fi-sbr-dim-D009:Liabilities	added due to changes in the SBR code set
fi-sbr-dim-D009:Loans	added due to changes in the SBR code set
fi-sbr-dim-D009:LoansFromFinancialInstitutions	added due to changes in the SBR code set

fi-sbr-dim-D009:LoansFromPensionInstitutions		added due to changes in the SBR code set
fi-sbr-dim-D009-ext:AccrualsAndDeferredIncomeFinancingInterests		added due to changes in the SBR code set
fi-sbr-dim-D009-ext:AccrualsAndDeferredIncomeFinancingOther		added due to changes in the SBR code set
fi-sbr-dim-D009-ext:DebtToOwners		added due to changes in the SBR code set
fi-sbr-dim-D009-ext:FirstReducedSalesVatDebt	fi-sbr-dim-D009-ext:ThirteenSalesVatDebt	change in the SBR code set
fi-sbr-dim-D009-ext:GeneralSalesVatDebt	fi-sbr-dim-D009-ext:TwentythreeSalesVatDebt	change in the SBR code set
fi-sbr-dim-D009-ext:LoansFromFinancialInstitutionsGeneral		added due to changes in the SBR code set
fi-sbr-dim-D009-ext:LoansFromFinancialInstitutionsTradeCreditors		added due to changes in the SBR code set
fi-sbr-dim-D009-ext:LoansGeneral		added due to changes in the SBR code set
fi-sbr-dim-D009-ext:LoansInstallmentCredit		added due to changes in the SBR code set
fi-sbr-dim-D009-ext:SecondReducedSalesVatDebt	fi-sbr-dim-D009-ext:NineSalesVatDebt	change in the SBR code set
fi-sbr-dim-D010-ext:FinancialPeriodTaxPeriodicityReceivables		added due to changes in the SBR code set
fi-sbr-dim-D010-ext:OtherDebtorsGeneral	fi-sbr-dim-D010:OtherDebtorsGeneral	moved to the ext-domain
fi-sbr-dim-D010-ext:OtherDebtorsGeneral		added due to changes in the SBR code set
fi-sbr-dim-D010-ext:PrepaymentsAndAccruedIncomeFromFinancingInterests		added due to changes in the SBR code set
fi-sbr-dim-D010-ext:PrepaymentsAndAccruedIncomeFromFinancingOtherReceivables		added due to changes in the SBR code set
fi-sbr-dim-D022:ExtraordinaryItemsGeneral		added due to changes in the SBR code set
fi-sbr-dim-D023-ext:CapitalLossesOfShares		added due to changes in the SBR code set
fi-sbr-dim-D023-ext:InterestExpenses		added due to changes in the SBR code set
fi-sbr-dim-D023-ext:OtherFinancialExpenses		added due to changes in the SBR code set
fi-sbr-dim-D024:IncomeFromShares		added due to changes in the SBR code set
fi-sbr-dim-D024:IncomeFromSharesAndInvestments	fi-sbr-dim-D024:IncomeFromShares	change in the SBR code set
fi-sbr-dim-D024:OtherInterestIncomeAndOtherFinancialIncomeGeneral		
fi-sbr-dim-D024-ext:OtherFinancialIncome		added due to changes in the SBR code set
fi-sbr-dim-D024-ext:OtherInterestIncome		added due to changes in the SBR code set
fi-sbr-dim-D027:Receivables		added due to changes in the SBR code set
fi-sbr-dim-D027:SharesAndSimilarRightsOfOwnership		added due to changes in the SBR code set

fi-sbr-dim-D035-ext:OtherRentalExpenses	fi-sbr-dim-D035-ext:otherRentalExpenses	correction to element name
fi-sbr-dim-D036:GrantsReceivedFromPersonnelCosts		added due to changes in the SBR code set
fi-sbr-dim-D036:OtherIncomeInTheIncomeStatementNotIncludingTax	fi-sbr-dim-D036:OtherIncomeInTheIncomeStatement	correction to element name
fi-sbr-dim-D036:OtherOperatingIncomeBreakdownDimension	fi-sbr-dim-D036:OtherOperatingProfitBreakdownDimension	correction to element name
fi-sbr-dim-D042:OtherProvisionsGeneral	fi-sbr-dim-D042-ext:OtherProvisionsGeneral	moved to the fas-domain
fi-sbr-dim-D042:WarrantyProvisions	fi-sbr-dim-D042-ext:WarrantyProvisions	moved to the fas-domain
fi-sbr-dim-D043:AcquisitionOfMaterialsSuppliesAndGoodsSpecified		added due to changes in the SBR code set
fi-sbr-dim-D043:AcquisitionOfMaterialsSuppliesAndGoodsUnspecified		added due to changes in the SBR code set
fi-sbr-dim-D043:AcquisitionsRealEstate		added due to changes in the SBR code set
fi-sbr-dim-D043:AcquisitionsSecurities		added due to changes in the SBR code set
fi-sbr-dim-D043:PurchasesOfScrapMetalAndMetalWasteReverseTaxLiability		added due to changes in the SBR code set
fi-sbr-dim-D045:RegionsBreakdownDimension	fi-sbr-dim-regions:RegionsBreakdownDimension	correction to element name
fi-sbr-dim-D048:GeneralSalesSpecified		added due to changes in the SBR code set
fi-sbr-dim-D048:GeneralSalesSpecifiedGeneral		added due to changes in the SBR code set
fi-sbr-dim-D048:GeneralSalesUnspecified		added due to changes in the SBR code set
fi-sbr-dim-D048:SaleOfScrapMetalAndMetalWasteReverseTaxLiability		added due to changes in the SBR code set
fi-sbr-dim-D052-ext:FinishedProductsOrGoodsSelfProduced		added due to changes in the SBR code set
fi-sbr-dim-D052-ext:OtherOtherStocks	fi-sbr-dim-D052-ext:OtherOtherStocks	correction to element name
fi-sbr-dim-D052-ext:OtherRawMaterialsAndConsumables		added due to changes in the SBR code set
fi-sbr-dim-D052-ext:PurchasedMerchandise		added due to changes in the SBR code set
fi-sbr-dim-D056:AllTaxActs	fi-sbr-dim-D056:AllIncomeSources	correction to element name
fi-sbr-dim-D056:BusinessTaxAct	fi-sbr-dim-D056:BusinessTaxActIncomeSource	correction to element name
fi-sbr-dim-D056:IncomeTaxAct	fi-sbr-dim-D056:IncomeTaxActIncomeSource	correction to element name
fi-sbr-dim-D056:TaxLawsBreakdownDimension	fi-sbr-dim-D056:IncomeSourceBreakdownDimension	correction to element name
fi-sbr-dim-D063:SharesAndSimilarRightsOfOwnership		added due to changes in the SBR code set
fi-sbr-dim-D070:CreditInstitutions		added due to changes in the SBR code set

fi-sbr-dim-D070:Owners		added due to changes in the SBR code set
fi-sbr-dim-D070:PensionInstitutions		added due to changes in the SBR code set
fi-sbr-dim-D070-ext:IntraGroupCompanies		added due to changes in the SBR code set
fi-sbr-dim-D070-ext:OtherGroupUndertakings		added due to changes in the SBR code set
fi-sbr-dim-D071:TaxesForExtraordinaryItems	fi-sbr-base:TaxesForExtraordinaryItems	moved to the ext-domain
fi-sbr-dim-D071:TaxesForThePeriodGeneral	fi-sbr-base:TaxesForThePeriodGeneral	moved to the ext-domain
fi-sbr-dim-D071:TaxesPreviousPeriods	fi-sbr-base:TaxesPreviousPeriods	moved to the ext-domain
fi-sbr-entity-info:AuditorFirm		added by the taxonomy working group
fi-sbr-entity-info:AuditorName		added by the taxonomy working group
fi-sbr-entity-info:AuditorQualification		added by the taxonomy working group
fi-sbr-entity-info:AuditorRole		added by the taxonomy working group
fi-sbr-entity-info:OtherEntityCountry		added by the taxonomy working group
fi-sbr-entity-info:OtherEntityEDIIIdentifier		added by the taxonomy working group
fi-sbr-entity-info:OtherEntityPercentageOfSharesHeld		added by the taxonomy working group
fi-sbr-entity-info:OwnerShareHeld		added by the taxonomy working group
fi-sbr-entity-info:ReportingEntityHomeCity		added by the taxonomy working group
fi-sbr-oy-2015:AcceleratedDepreciationDeferredTaxLiabilities		added by the taxonomy working group
fi-sbr-oy-2015:ItemsInheritingTheProfitDistributionProposedByTheBoardOfDirectorsHypercube		added by the taxonomy working group
fi-sbr-oy-2015:MonetaryDividend		added by the taxonomy working group
fi-sbr-oy-2015:OtherDividend		added by the taxonomy working group
fi-sbr-oy-2015:OtherDividendExplanation		added by the taxonomy working group
fi-sbr-oy-2015:ProfitDistributionProposedByTheBoardOfDirectorsHeading		added by the taxonomy working group
fi-sbr-oy-2015:ProfitDistributionProposedByTheBoardOfDirectorsHypercube		added by the taxonomy working group
fi-sbr-oy-2015:ShareClass		added by the taxonomy working group
fi-sbr-oy-2015:TheDateOnWhichTheDividendIsWithdrawable		added by the taxonomy working group
fi-sbr-oy-2015:UnrecognizedValueDifferences		added by the taxonomy working group

fi-sbr-oy-2015:UnrecognizedValueDifferencesDeferredTaxes	added by the taxonomy working group
fi-sbr-oy-2015:UnrecognizedValueDifferencesSalesCosts	added by the taxonomy working group
fi-sbr-oy-2015:UntaxedReserves	added by the taxonomy working group
fi-sbr-oy-2015:UntaxedReservesDeferredTaxes	added by the taxonomy working group
fi-sbr-3052-6B:C353	instant > duration
fi-sbr-3052-6B:C369	added, new element in tax form v2015
fi-sbr-3052-6B:C396	instant > duration
fi-sbr-3052-6B:C409	duration > instant
fi-sbr-3052-6B:C410	duration > instant
fi-sbr-3052-6B:C429	duration > instant
fi-sbr-3052-6B:C434	duration > instant
fi-sbr-3052-6B:C435	duration > instant
fi-sbr-base:IntangibleAssetsChangeInCumulativeAcceleratedDepreciation	deleted (moved to the ext-domain)
fi-sbr-base:IntangibleAssetsCumulativeAcceleratedDepreciation	deleted (moved to the ext-domain)
fi-sbr-base:RecognitionOfDeferredTaxes	removed as redundant due to other changes made
fi-sbr-base:RecognitionOfPensions	removed as redundant due to other changes made
fi-sbr-base:TangibleAssetsChangeInCumulativeAcceleratedDepreciation	deleted (moved to the ext-domain)
fi-sbr-base:TangibleAssetsCumulativeAcceleratedDepreciation	deleted (moved to the ext-domain)
fi-sbr-dim-D005:AdditionalShareCapital	deleted, change in the SBR code set
fi-sbr-dim-D005:CapitalLoans	deleted, change in the SBR code set
fi-sbr-dim-D005:InvestmentShareCapital	deleted, change in the SBR code set
fi-sbr-dim-D005:ResponsiblePartners	deleted, change in the SBR code set
fi-sbr-dim-D009:LiabilitiesToGroupUndertakingsAccrualsAndDeferredIncome	deleted, change in the SBR code set
fi-sbr-dim-D009:LiabilitiesToGroupUndertakingsAccrualsAndDeferredIncome	deleted, change in the SBR code set
fi-sbr-dim-D009:LiabilitiesToGroupUndertakingsAdvancesReceived	deleted, change in the SBR code set
fi-sbr-dim-D009:LiabilitiesToGroupUndertakingsBillsOfExchangePayable	deleted, change in the SBR code set
fi-sbr-dim-D009:LiabilitiesToGroupUndertakingsOtherCreditors	deleted, change in the SBR code set

	fi-sbr-dim-D009:LiabilitiesToGroupUndertakingsTradeCreditors	deleted, change in the SBR code set
	fi-sbr-dim-D009:LiabilitiesToParticipatingInterestUndertakings	deleted, change in the SBR code set
	fi-sbr-dim-D009:LiabilitiesToParticipatingInterestUndertakingsAccrualsAndDeferredIncome	deleted, change in the SBR code set
	fi-sbr-dim-D009:LiabilitiesToParticipatingInterestUndertakingsAdvancesReceived	deleted, change in the SBR code set
	fi-sbr-dim-D009:LiabilitiesToParticipatingInterestUndertakingsBillsOfExchangePayable	deleted, change in the SBR code set
	fi-sbr-dim-D009:LiabilitiesToParticipatingInterestUndertakingsOtherCreditors	deleted, change in the SBR code set
	fi-sbr-dim-D009:LiabilitiesToParticipatingInterestUndertakingsTradeCreditors	deleted, change in the SBR code set
	fi-sbr-dim-D009:Loans	deleted, change in the SBR code set
	fi-sbr-dim-D009:LoansFromCreditInstitutions	deleted, change in the SBR code set
	fi-sbr-dim-D009:LoansFromPensionInstitutions	deleted, change in the SBR code set
	fi-sbr-dim-D009-ext:LoansFromCreditInstitutionsGeneral	deleted, change in the SBR code set
	fi-sbr-dim-D009-ext:LoansFromCreditInstitutionsInstallmentCredit	deleted, change in the SBR code set
	fi-sbr-dim-D009-ext:LoansGeneral	deleted, change in the SBR code set
	fi-sbr-dim-D009-ext:LoansInstallmentCredit	deleted, change in the SBR code set
	fi-sbr-dim-D009-ext:OwnerCreditors	deleted, change in the SBR code set
	fi-sbr-dim-D010:AmountsOwedByGroupUndertakings	deleted, change in the SBR code set
	fi-sbr-dim-D010:AmountsOwedByParticipatingInterestsUndertakings	deleted, change in the SBR code set
	fi-sbr-dim-D010:OtherDebtorsAmountsOwedByGroupUndertakings	deleted, change in the SBR code set
	fi-sbr-dim-D010:OtherDebtorsAmountsOwedByParticipatingInterestsUndertakings	deleted, change in the SBR code set
	fi-sbr-dim-D010:PrepaymentsAndAccruedIncomeAmountsOwedByGroupUndertakings	deleted, change in the SBR code set
	fi-sbr-dim-D010:PrepaymentsAndAccruedIncomeAmountsOwedByParticipatingInterestsUndertakings	deleted, change in the SBR code set

	fi-sbr-dim-D010:TradeDebtorsAmountsOwedByParticipatingInterestsUndertakings	deleted, change in the SBR code set
	fi-sbr-dim-D010-ext:PrepaymentsAndAccruedIncomeGeneral	deleted, change in the SBR code set
	fi-sbr-dim-D023:InterestAndOtherFinancialExpensesGroupCompanies	deleted, change in the SBR code set
	fi-sbr-dim-D023:InterestAndOtherFinancialExpensesOthers	deleted, change in the SBR code set
	fi-sbr-dim-D023:InterestAndOtherFinancialExpensesParticipatingInterestUndertakings	deleted, change in the SBR code set
	fi-sbr-dim-D023-ext:InterestExpensesGroupCompanies	deleted, change in the SBR code set
	fi-sbr-dim-D023-ext:InterestExpensesOthers	deleted, change in the SBR code set
	fi-sbr-dim-D023-ext:InterestExpensesParticipatingInterestUndertakings	deleted, change in the SBR code set
	fi-sbr-dim-D023-ext:OtherFinancialExpensesGroupCompanies	deleted, change in the SBR code set
	fi-sbr-dim-D023-ext:OtherFinancialExpensesOthers	deleted, change in the SBR code set
	fi-sbr-dim-D023-ext:OtherFinancialExpensesParticipatingInterestUndertakings	deleted, change in the SBR code set
	fi-sbr-dim-D023-ext-2014:InterestExpensesFromDebtsToAssociatedCompanies	deleted, change in the SBR code set
	fi-sbr-dim-D024:DividentIncome	added due to changes in the SBR code set
	fi-sbr-dim-D024:IncomeFromGroupUndertakings	deleted, change in the SBR code set
	fi-sbr-dim-D024:IncomeFromOtherInvestmentsHeldAsNonCurrentAssets	deleted, change in the SBR code set
	fi-sbr-dim-D024:IncomeFromOtherInvestmentsHeldAsNonCurrentAssetsGroupCompanies	deleted, change in the SBR code set
	fi-sbr-dim-D024:IncomeFromOtherInvestmentsHeldAsNonCurrentAssetsOthers	deleted, change in the SBR code set
	fi-sbr-dim-D024:IncomeFromParticipatingInterests	deleted, change in the SBR code set
	fi-sbr-dim-D024:InvestmentIncome	added due to changes in the SBR code set
	fi-sbr-dim-D024:OtherInterestIncomeAndOtherFinancialIncomeGroupCompanies	deleted, change in the SBR code set

	fi-sbr-dim-D024:OtherInterestIncomeAndOtherFinancialIncomeOthers	deleted, change in the SBR code set
	fi-sbr-dim-D024:OtherInterestIncomeAndOtherFinancialIncomeParticipatingInterestUndertakings	deleted, change in the SBR code set
	fi-sbr-dim-D024:ProceedsFromSaleOfShares	added due to changes in the SBR code set
	fi-sbr-dim-D024:ShareOfProfitsLossesOfAssociateCompaniesGroups	deleted, change in the SBR code set
	fi-sbr-dim-D024-ext:OtherFinancialIncomeGroupCompanies	deleted, change in the SBR code set
	fi-sbr-dim-D024-ext:OtherFinancialIncomeOthers	deleted, change in the SBR code set
	fi-sbr-dim-D024-ext:OtherFinancialIncomeParticipatingInterestUndertakings	deleted, change in the SBR code set
	fi-sbr-dim-D024-ext:OtherInterestIncomeGroupCompanies	deleted, change in the SBR code set
	fi-sbr-dim-D024-ext:OtherInterestIncomeOthers	deleted, change in the SBR code set
	fi-sbr-dim-D024-ext:OtherInterestIncomeParticipatingInterestUndertakings	deleted, change in the SBR code set
	fi-sbr-dim-D024-ext-2014:InterestIncomeFromLoansToAssociatedCompanies	deleted, change in the SBR code set
	fi-sbr-dim-D027:OtherReceivables	deleted, change in the SBR code set
	fi-sbr-dim-D027:OtherSharesAndSimilarRightsOfOwnership	deleted, change in the SBR code set
	fi-sbr-dim-D027:ReceivablesFromAssociateCompanies	deleted, change in the SBR code set
	fi-sbr-dim-D027:ReceivablesFromGroupUndertakings	deleted, change in the SBR code set
	fi-sbr-dim-D027:ReceivablesFromParticipatingInterests	deleted, change in the SBR code set
	fi-sbr-dim-D027:SharesInAssociateCompanies	deleted, change in the SBR code set
	fi-sbr-dim-D027:SharesInGroupUndertakings	deleted, change in the SBR code set
	fi-sbr-dim-D027:SharesInParticipatingInterests	deleted, change in the SBR code set
	fi-sbr-dim-D035-ext:PropertySharesDisposalLosses	deleted, change in the SBR code set
	fi-sbr-dim-D036:CapitalGainsOnTheDisposalOfShares	deleted, change in the SBR code set

	fi-sbr-dim-D036:ShareOfProfitOfAssociates	deleted, change in the SBR code set
	fi-sbr-dim-D051:President	deleted, change in the SBR code set
	fi-sbr-dim-D051:PresidentAndVicePresident	deleted, change in the SBR code set
	fi-sbr-dim-D051:SupervisoryBoard	deleted, change in the SBR code set
	fi-sbr-dim-D051:VicePresident	deleted, change in the SBR code set
	fi-sbr-dim-D052-ext:Merchandise	deleted, change in the SBR code set
	fi-sbr-dim-D052-ext:RawMaterialsAndConsumablesGeneral	deleted, change in the SBR code set
	fi-sbr-dim-D058-ext:CompensationFromWages	deleted, change in the SBR code set
	fi-sbr-dim-D063:OtherSharesAndSimilarRightsOfOwnership	deleted, change in the SBR code set
	fi-sbr-dim-D063:SharesInGroupUndertakings	deleted, change in the SBR code set