XBRL CH TAXONOMY 2025

Guidance and consultation

Abstract

XBRL CH Taxonomy 2025 for SME financial and tax reporting.
Authored in accordance with the Swiss Code of Obligations Consultation draft

XBRL Switzerland Working Group
info@xbrl-ch.ch
https://ch.xbrl.org/

1. Management Summary

XBRL - eXtensible Business Reporting Language - is a markup language for the standardized coding of business reports. XBRL is a financial application that is syntactically based on the XML - eXtensible Markup Language - standard and is maintained by XBRL International. Documents written in XML are machine-readable and can therefore be processed automatically. This therefore also applies to business reports written in XBRL.

Business reports are prepared worldwide according to different accounting principles (financial statements). IFRS, for example, is widely used, while other systems are only significant at national level, e.g. US GAAP or the financial statements in accordance with the Swiss Code of Obligations (OR). In order for XBRL to be used in Switzerland for financial statements in accordance with the Swiss Code of Obligations, an OR taxonomy was proposed in 2018, which is encoded in XBRL. Annual reports that are to be processed automatically by a data recipient are based on this standardized taxonomy, which contains, among other things, the list of concepts (line items) to be used.

The taxonomy working group of the Swiss XBRL jurisdiction (www.xbrl-ch.ch) developed a new version of the taxonomy in 2025. This revised version is both a simplification of the previous taxonomy, making it leaner, and an extension thereof with concepts relevant to the cantonal tax offices. The general underlying principle for mixing concepts required by several authorities into the same taxonomy is that filers should only report the same data once. A first successful implementation of this principle is known in the Netherlands as Standard Business Reporting, and the Swiss XBRL jurisdiction intends to get inspiration in the design of its future taxonomy architecture from this Dutch national standard.

The taxonomy is deliberately kept concise; it only contains all cross-sector concepts, but no sector-specific details. It therefore plays the role of a "master taxonomy". Industries are free to draft extensions to the taxonomy at a later date to meet their specific requirements.

XBRL provides for extensions, whereby these are defined in separate documents and refer to the master taxonomy. Extensions may supplement the master taxonomy, in particular, introduce new concepts or reorganize hierarchies, but it cannot overwrite it, as automatic comparability of the data can no longer be guaranteed otherwise.

The new 2025 version of the taxonomy made available for consultation from September, 2025. It is planned to publish new versions annually in the future.

2. Table of contents

3. Digital reporting and XBRL

i. Transmission of annual reports today

Today, many annual reports are published or transmitted on paper, in HTML, as a PDF, in Word or in Excel. The format and level of detail, perhaps even some account designations, are chosen by the publishing company. The reports are therefore not suitable for simple further processing by third parties, e.g. trustees, tax offices or credit and research departments of banks. **Value-added automatic processing is impossible**.

Traditional analogue (PDF or paper) annual reports also have other shortcomings:

- Information monopoly of the companies
- High degree of company-specific individuality in reporting
- Control of information transfer by companies, e.g. when structuring the sequence, designations, aggregations, assignment to items, etc.
- Information hierarchy unchanged over time despite changing problem areas such as goodwill impairments, pension fund deficits or financial debt

ii. The need for an international standard

It is often claimed that data exchange, e.g. within a company or between companies and their industry association secretariat, is standardized. However, in these cases, a data format is often agreed that is not available to the wider public. For this reason, there is a myriad of "standards" on the market.

A standard is defined in Wikipedia as a "uniform, widely recognized way of producing or performing something that has prevailed over other ways and means." The standard annual report formats described above do not meet this requirement.

iii. XBRL

XBRL (eXtensible Business Reporting Language) was developed specifically for use in business reports and, in particular, financial and sustainability reporting.

XBRL standardizes the format in which a report is submitted, enabling automated processing and machine readability. XBRL is based on a cubic data model that is well known in data warehousing (e.g., OLAP), with data reported as individual facts. These facts are structured in data cubes whose dimensions are organized in hierarchies. This allows slicing, dicing, zooming in and out, etc. Today, the XBRL data model is known as the Open Information Model (OIM).

An annual report is described in an XBRL document called a report (historically, it was called an “instance document”. This document consists of one or more facts (typically hundreds or thousands of facts in real reports). Each fact has associated metadata (what, where, how, when, ...) and a value. One or more XBRL taxonomies are referenced by an XBRL report (the report links to the URL of an entry point to the taxonomy). Taxonomy schemas define concepts, also called line items or positions. Concepts define what can be reported as a fact. Figure 1 shows a fact with its metadata: concept (`ct:CurrentAssets`), period (31 Dec 2024), entity (123456789), unit (SFr)) and value (289,067).

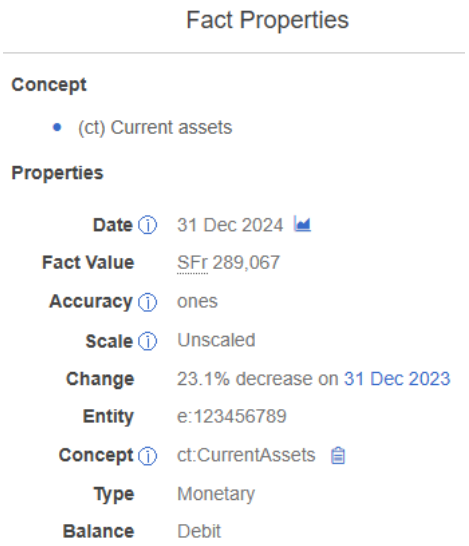


Figure 1: A sample fact (using the Arelle® inline XBRL viewer)

iv. Syntax (document format)

The first XBRL reports (instance documents) were in the XML syntax. Today, there are now several standard syntaxes (or document formats) available: xBRL-XML, xBRL-JSON, xBRL-CSV, and Inline XBRL (sometimes called iXBRL, XBRL tags inside an XHTML 1.1 document). Thanks to the Open Information Model, the underlying syntax is losing its importance and the data model is gaining importance.

v. Taxonomies

Annual reports from different companies differ not only in the level of detail, but also in the accounting standard used. There is no universal accounting system and therefore no XBRL taxonomy that could unify all accounting standards existing in the world.

Accordingly, each accounting standard has its own concepts and the concepts have their own semantics. Accounting standards have of course existed long before XBRL (e.g., IFRS, US GAAP...). Many responsible accounting boards (e.g., IASB, FASB...) have "digitalized" the standards as XBRL taxonomies, and many authorities (The SEC, the European Union...) have also started to mandate companies to file their report against the XBRL taxonomy of the accounting standard mandated in their jurisdiction.

An XBRL report, containing the facts of the annual report, is always linked to a taxonomy containing the concepts and accounting standard references on which the annual report is founded. The taxonomy contains the XBRL items already mentioned as well as other metadata such as references to law and literature, documentation, structural information (hierarchies), calculation rules, formulas, validity rules, etc.

A taxonomy consists of:

- **Reporting elements** (concepts, abstracts, top-level line items, hypercubes, dimensions, members)
- **Relationships** between report elements that determine the sequence and correct structure in the annual report (Fig. 2). Any number of relationships

can be defined so that the annual report can be issued in several versions (for different recipients)

- References to **accounting documentation (e.g., by number) or law (by article, paragraph, etc.)** and labels for the concepts. Labels can be added for each language desired to be supported.
- References to detailed **documentation** for the concepts.
- Formulas that express the mathematical relationships between the concepts. These formulas allow errors to be detected and corrected at an early stage. For example, the liabilities in a balance sheet must correspond to the assets and equity.
- A more detailed description of the permitted **dimensions and values for those dimensions**.
  For example, values per country or region can be specified for the concept "Turnover". In this case, a *Country* dimension can be defined and the permitted Countries set out as the **domain**.
- Entity extension concepts and relationships for reporting entity specific disclosures

vi. What XBRL is not

A clarification that XBRL is not a programming language, but "only" a data coding agreement. XBRL does not impose any requirements regarding the software to be used. In fact, a vibrant XBRL software ecosystem has developed in recent years. Each company can therefore choose how and with whom it creates its XBRL reports.

4. CH Taxonomy 2025 information

i. Available files

The taxonomy itself is available as a Taxonomy Package (zip file) :

ch-taxonomy-2025-v0.9.2-2025-09-04.zip

The taxonomy can be viewed using Open Source software such as Arelle®, available from https://arelle.org/.

There is also an Excel extract of the taxonomy available in:

ch-taxonomy-information-2025-v0.9.2-2025-09-04.xlsx

There are sample reports available in a separate zip file:

ch-taxonomy-2025-sample_data-2025-09-04.zip

The same data zip file includes the Excel source data, the xBRL-XML sample report (instance document) and an inline XBRL report with built-in viewer of the same XBRL data.

ii. Philosophy

The XBRL Switzerland working group (WG) had prepared the second version of the OR taxonomy for financial statements in accordance with the Swiss Code of Obligations in 2018. This new taxonomy, known as the CH taxonomy, is both a new version and an extension in scope of the previous one to include tax-related concepts as required by the cantonal tax offices. In 2025, the WG retained its philosophy of keeping the number of concepts to a reasonable minimum.

The taxonomy is generally tailored to the needs of SMEs. Industry-specific details, should they become necessary, can be formulated at a later date in extensions to the main taxonomy. The outsourcing of specializations in extensions leads to a clear, modular structure.

The aim of this philosophy is to create a taxonomy that is as simple and robust as possible. The inclusion of additional, no longer generally valid elements for the consideration of special interests would lead to multiple complications:

- The taxonomy would become more extensive and therefore - especially for small companies - more difficult to handle
- The number of changes per time unit increases with the number of elements. The taxonomy would therefore become obsolete more quickly.

The taxonomy would not have a modular structure and would have to be published in a new version in the event of changes, even in a sub-area. This would in turn lead to (unproductive) adjustments for the companies using the taxonomy.

iii. Groups

Like any taxonomy, the CH taxonomy is organized into groups, which can be generally statements (e.g., an income statement), disclosures (also known as notes), or documents (for example, the company metadata). Each group corresponds to a "data cube" with a hierarchy of report elements.

Fig. 4 lists all available components in the CH taxonomy. A group (an extended link role) is internally identified with a URI (Universal Resource Identifier), but also has a user-friendly label, usually in English, but it can also have additional labels in other languages.

Component
100 - Statement - Statement of Financial Position
200 - Statement - Statement of Income
300 - Statement - Statement of Cash Flows
400 - Statement - Allocation of Profits
500 - Statement - Allocation of Reserves
600 - Disclosure - Notes to Financial Statements
900 - Document - Global Common Document
910 - Document - Additional Tax Domiciles

In the taxonomy, all components except the last one have a "flat" cube structure with only the built-in aspects (concept, entity, period, unit, language), i.e. without any additional dimension.

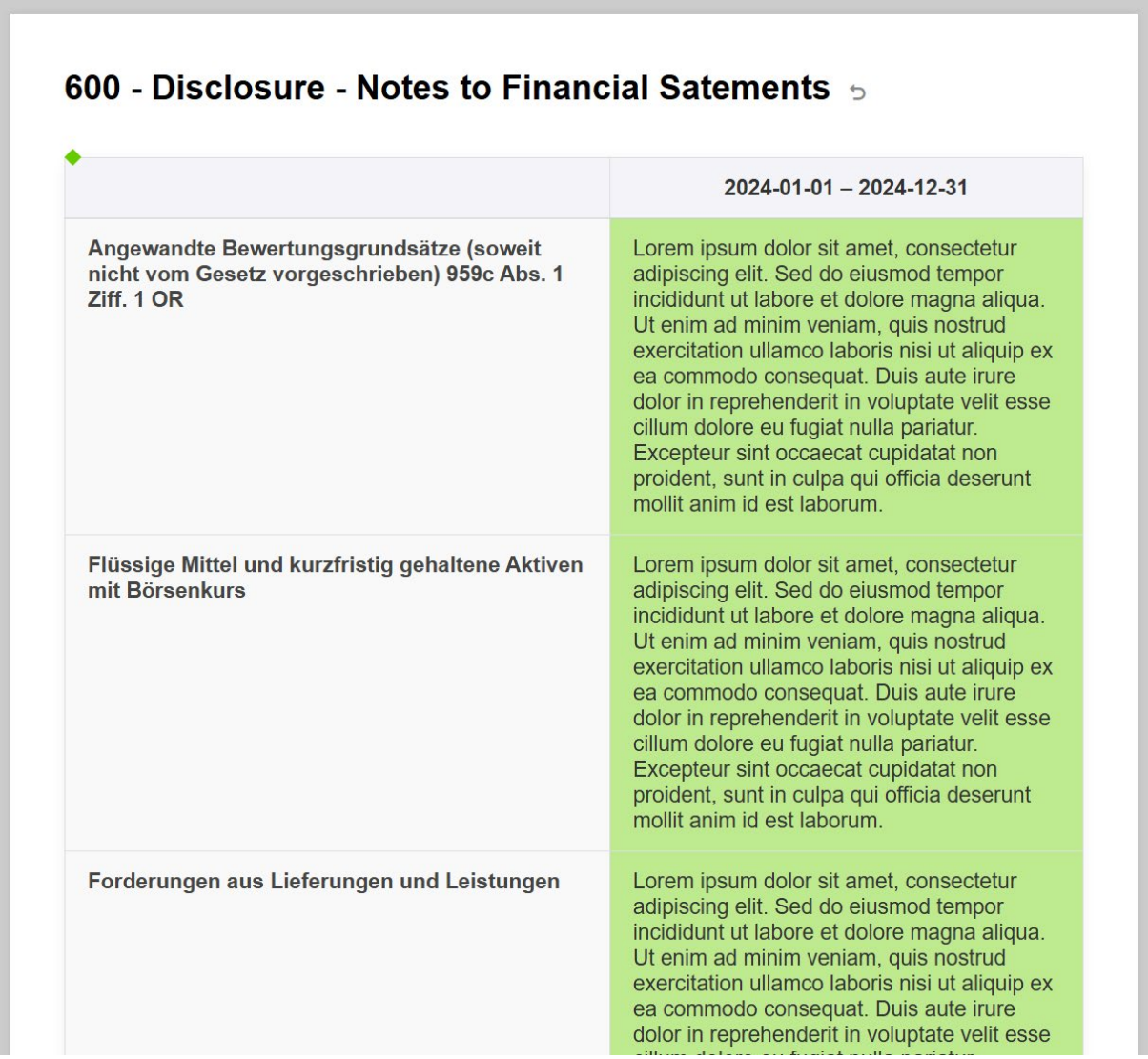
For example, this is the upper part of the balance sheet (shown with two reported periods):

100 - Statement - Statement of Financial Position

	SFr	
	2023	2024
Flüssige Mittel	48'300	52'500
Kurzfristig gehaltene Aktiven mit Börsenkurs	300	2'500
Flüssige Mittel und kurzfristig gehaltene Aktiven mit Börsenkurs, insgesamt	48'600	55'000
Forderungen aus Lieferungen und Leistungen | gegenüber Dritten	244'508	171'751
Forderungen aus Lieferungen und Leistungen | gegenüber Beteiligungen	24'000	25'000
Forderungen aus Lieferungen und Leistungen | gegenüber Beteiligten und Organen	5'000	4'800
Wertberichtigungen Forderung aus Lieferungen und Leistungen	-12'000	-15'000
Forderungen aus Lieferungen und Leistungen, insgesamt	261'508	186'551
Übrige kurzfristige Forderungen | gegenüber Dritten	27'032	14'016
Übrige kurzfristige Forderungen | gegenüber Beteiligungen	4'000	4'000
Übrige kurzfristige Forderungen | gegenüber Beteiligten und Organen	3'000	3'000
Anzahlung und Vorauszahlungen an Lieferanten	1'000	1'000
Übrige kurzfristige Forderungen, insgesamt	35'032	22'016
Vorräte	10'000	15'000
Wertberichtigung Vorräte	-5'000	-5'000
Nicht fakturierte Dienstleistungen und angefangene Arbeiten	22'000	15'000
Vorräte und nicht fakturierte Dienstleistungen, insgesamt	27'000	25'000
Aktive Rechnungsabgrenzungen	3'700	500
Umlaufvermögen, insgesamt	375'840	289'067

Figure 2 The upper part of the balance sheet (statement of financial position)

And this the upper part of the notes (shown with one reported period):



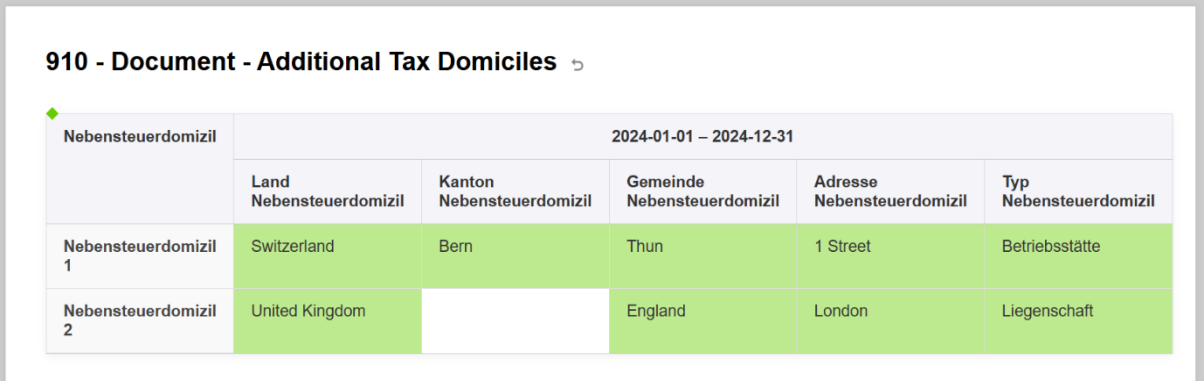
600 - Disclosure - Notes to Financial Satements

	2024-01-01 – 2024-12-31
Angewandte Bewertungsgrundsätze (soweit nicht vom Gesetz vorgeschrieben) 959c Abs. 1 Ziff. 1 OR	Lorem ipsum dolor sit amet, consectetur adipiscing elit. Sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. Ut enim ad minim veniam, quis nostrud exercitation ullamco laboris nisi ut aliquip ex ea commodo consequat. Duis aute irure dolor in reprehenderit in voluptate velit esse cillum dolore eu fugiat nulla pariatur. Excepteur sint occaecat cupidatat non proident, sunt in culpa qui officia deserunt mollit anim id est laborum.
Flüssige Mittel und kurzfristig gehaltene Aktiven mit Börsenkurs	Lorem ipsum dolor sit amet, consectetur adipiscing elit. Sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. Ut enim ad minim veniam, quis nostrud exercitation ullamco laboris nisi ut aliquip ex ea commodo consequat. Duis aute irure dolor in reprehenderit in voluptate velit esse cillum dolore eu fugiat nulla pariatur. Excepteur sint occaecat cupidatat non proident, sunt in culpa qui officia deserunt mollit anim id est laborum.
Forderungen aus Lieferungen und Leistungen	Lorem ipsum dolor sit amet, consectetur adipiscing elit. Sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. Ut enim ad minim veniam, quis nostrud exercitation ullamco laboris nisi ut aliquip ex ea commodo consequat. Duis aute irure dolor in reprehenderit in voluptate velit esse

Figure 3 The upper part of the notes

iv. Groups with additional dimensions

The last group uses dimensions to report the various tax domiciles (if any) across an “Additional Tax Domicile” dimension. This is a user-friendly display (in practice, most companies are not likely to have so many additional tax domiciles).



910 - Document - Additional Tax Domiciles

Nebensteuerdomizil	2024-01-01 – 2024-12-31				
	Land Nebensteuerdomizil	Kanton Nebensteuerdomizil	Gemeinde Nebensteuerdomizil	Adresse Nebensteuerdomizil	Typ Nebensteuerdomizil
Nebensteuerdomizil 1	Switzerland	Bern	Thun	1 Street	Betriebsstätte
Nebensteuerdomizil 2	United Kingdom		England	London	Liegenschaft

Figure 4 The additional tax domiciles group with two example entries

v. Entry points and languages

When an instance document is produced, it can be linked to the taxonomy via different entry points, which can be seen as "flavours". In this draft, we provide a main entry point (“all”) that includes labels in every language. There are also separate entry points that only contain labels in the applicable (single) language.

Referencing an entry point from an XBRL report (instance document) will cause its renderings to be displayed in the chosen language or in the case of the recommended entry point (“all”), all labels area available and the user can choose their preferred language. In this way, XBRL supports preparers of reports and consumers of reports wishing to use different languages to view the same report.

Entry point	Entry point file
All (main entry point)	https://taxonomies.xbrl-ch.ch/ch-taxonomy/2025-05-31/ch-taxonomy-entry-point-all-2025-05-31.xsd
German only	https://taxonomies.xbrl-ch.ch/ch-taxonomy/2025-05-31/ch-taxonomy-entry-point-de-2025-05-31.xsd
French only	https://taxonomies.xbrl-ch.ch/ch-taxonomy/2025-05-31/ch-taxonomy-entry-point-fr-2025-05-31.xsd
Italian only	https://taxonomies.xbrl-ch.ch/ch-taxonomy/2025-05-31/ch-taxonomy-entry-point-it-2025-05-31.xsd
English only	https://taxonomies.xbrl-ch.ch/ch-taxonomy/2025-05-31/ch-taxonomy-entry-point-en-2025-05-31.xsd

The balance sheet will be available for several legal forms in the future: AG, GmbH, Genossenschaft, etc.. Depending on the validation rules, and required presentation groups (notes/statements/metadata), each legal form may have its own dedicated entry point.

vi. Presentation

The core of each component is a so-called model structure, which is a hierarchy of report elements that defines how it should be presented. This is the model structure corresponding to the statement of financial position (the balance sheet).

Presentation Relationships	Pref. Label	Type	References
100 - Statement - Statement of Financial Position			
Balance sheet [Hypercube]		Table	
Balance sheet [Line Items]		String	
Assets [Roll Up]		String	
Current assets [Roll Up]		String	
Cash and current assets with market price [Roll Up]		String	
Cash and cash equivalents		Monetary	veb.ch, kvschweiz Schweizer Kontenrahmen KMU 100, Tax code A1000
Current assets with market price		Monetary	veb.ch, kvschweiz Schweizer Kontenrahmen KMU 101, Tax code A1006
Cash and current assets with market price, total	totalLabel	Monetary	
Trade receivable from sales and services [Roll Up]		String	
Trade receivable from sales and services | from third parties		Monetary	veb.ch, kvschweiz Schweizer Kontenrahmen KMU 1100, Tax code A1100
Trade receivable from sales and services | from participations		Monetary	veb.ch, kvschweiz Schweizer Kontenrahmen KMU 1110, Tax code A1110
Trade receivable from sales and services | from participants and management		Monetary	veb.ch, kvschweiz Schweizer Kontenrahmen KMU 1120, Tax code A1120
Allowance for doubtful accounts receivable from sales and services		Monetary	veb.ch, kvschweiz Schweizer Kontenrahmen KMU 1109, Tax code A1109
Trade receivable from sales and services, total	totalLabel	Monetary	veb.ch, kvschweiz Schweizer Kontenrahmen KMU 110
Other short-term receivables [Roll Up]		String	
Other short-term receivables | from third parties		Monetary	veb.ch, kvschweiz Schweizer Kontenrahmen KMU 1140, Tax code A1140
Other short-term receivables | from participations		Monetary	veb.ch, kvschweiz Schweizer Kontenrahmen KMU 1150, Tax code A1150
Other short-term receivables | from participants and management		Monetary	veb.ch, kvschweiz Schweizer Kontenrahmen KMU 1160, Tax code A1160
Advances and prepayments to suppliers		Monetary	veb.ch, kvschweiz Schweizer Kontenrahmen KMU 1192, Tax code A1192
Other short-term receivables, total	totalLabel	Monetary	veb.ch, kvschweiz Schweizer Kontenrahmen KMU 114
Inventories and work in progress [Roll Up]		String	
Inventories		Monetary	veb.ch, kvschweiz Schweizer Kontenrahmen KMU 1200, Tax code A1200
Inventory Valuation Allowance		Monetary	veb.ch, kvschweiz Schweizer Kontenrahmen KMU 1201, Tax code A1201
Unbilled Services and Work in Progress		Monetary	veb.ch, kvschweiz Schweizer Kontenrahmen KMU 1202, Tax code A1202
Inventories and work in progress, total	totalLabel	Monetary	veb.ch, kvschweiz Schweizer Kontenrahmen KMU 120
Accrued income and prepaid expenses		Monetary	veb.ch, kvschweiz Schweizer Kontenrahmen KMU 130, Tax code A1300
Current assets, total	totalLabel	Monetary	veb.ch, kvschweiz Schweizer Kontenrahmen KMU 10
Noncurrent assets [Roll Up]		String	
Financial assets [Roll Up]		String	

Figure 5 View of the Statement of Financial Position (the balance sheet)

The last component has a slightly more complex model structure with the Additional Tax Domicile dimension and its members:

Presentation Relationships	Pref. Label	Type	References
100 - Statement - Statement of Financial Position			
200 - Statement - Statement of Income			
300 - Statement - Statement of Cash Flows			
400 - Statement - Allocation of Profits			
500 - Statement - Allocation of Reserves			
600 - Disclosure - Notes to Financial Satements			
900 - Document - Global Common Document			
910 - Document - Additional Tax Domiciles			
Additional tax domicile [Hypercube]		Table	
Additional tax domicile [Dimension]		Axis	
Additional tax domicile [Domain]		Domain	
Additional tax domiciles [Line Items]		String	
Additional tax domicile [Set]		String	
Country of additional tax domicile		String	
Canton of additional tax domicile		Enumeration	
Municipality of additional tax domicile		String	
Address of additional tax domicile		String	
Type of additional tax domicile		Enumeration	

Figure 6 Additional tax domicile (domain members not shown)

vii. Roll-up calculations

There are six kinds of report elements are used in model structures: concepts, abstracts, hypercubes, (top-level) line-items, dimensions, and members. Furthermore, abstracts can be roll-ups, roll-forwards, sets, or generic abstracts with no particular semantics.

While sets simply group together concepts with no particular relationship, roll-up and roll-forward abstracts involve validations that enforce that some accounting calculations are correct.

Members can represent a domain (like Switzerland), or be simple members (the Cantons).

It is common practice to include the kind of the report elements (except for the concepts) in square brackets, to facilitate their understanding by the users. In the CH taxonomy, we use

[Abstract], [Hypercube], [Line Items], [Dimension], [Domain], [Member], [Roll Up], [Roll Forward], [Set] and their corresponding translations.

In addition to the model structure, a taxonomy also contains instructions for validating roll- up calculations. These rules are consistent with the model structure in the sense that each (sub)-total is the sum of the values preceding it and at the same level.

This is an example of a simple roll-up with one total and two terms that add up to the total:

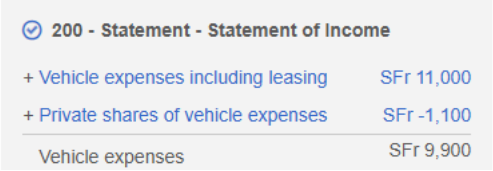


Figure 7 Vehicle Expenses roll-up sample

In this example, we have

Vehicle expenses = Vehicle expenses including leasing + Private shares of vehicle expenses.

For presentation purposes in displays, the label of the total has a suffix ", total" (or equivalent translation), and an abstract is used to explicitly group these three concepts in a block.

Other examples include:

```
Assets = Current Assets + Non-Current Assets

Current Assets = Cash and cash equivalents + Current assets with market price + ...

Non-current Assets = ... + Participations + ... + Non paid-in capital
```

These rules apply to the balance sheet, the income statement, the cash flow statement, and the hierarchy below the increase (decrease) of the profits brought forward in the allocation of profits.

There are obviously no rules for the text blocks and for the global common document.

viii. Roll-forward calculations

Furthermore, the allocation of profits and the allocation of reserves contain roll-forward calculations. What this means is that "Profit (loss) carried forward, beginning of period" is the same concept as "Brought forward to new account" but the first value is, say, on January 1, 2023 and the second value is on January 1, 2024. The difference between the two is the (total of) increase (decrease) of the profits bought forward over the period between January 1, 2023 and December 31, 2023.

Any attempt to report inconsistent values will lead to an error and an inconsistent report can be rejected within seconds by the authority servers.

ix. Labels

The taxonomy contains labels in German, French, Italian, and English. With the appropriate tools, it is straightforward to switch the language on the fly, displaying the same data, because internally the data is tagged in a language-neutral way.

Some labels end with a word in square brackets, like [Hypercube], [Line items], [Abstract], [Roll Up], [Set], [Roll forward], [Dimension], [Domain], or [Member] (or the corresponding terms in the other languages than English). This is to indicate that the corresponding report elements are not concepts against which values are reported but are purely here to organize the display of the component.

Labels can also change depending on the context. For example, subtotals bear special total labels that have a ", total" (or equivalent in another language) suffix to clarify that these are sub-totals. Likewise, in roll-forward patterns (allocation of profits, allocation of reserves), there is a different label (for the same concept) for the start value and the end value.

x. Negated Labels

In some places in roll-up calculations, values are subtracted rather than added. If displayed in a raw fashion, this can cause confusion to non-technical users entering the data. For this reason, the values that are subtracted bear a so-called "negated label", which means that the sign of the value is flipped upon display by a valid XBRL processor, which from the point of view of the end user means that they can just "add everything they see" to validate the roll-up, but at the same time ensures that the data is properly tagged for machine use. The other way round, the reporter will enter negated values into their view, and a compliant XBRL processor will figure out the sign on its own without bothering the user.

An example of that is all the concepts inside the utilization of profits in the allocation of profits component (dividends, royalties etc): these are all tagged positive values that get subtracted from the profits carried forward. However, they will appear (and must be entered) with a negative sign to (by) the end user, who only sees "negative values that get added" to the profits carried forward.

xi. Values to pick from a list (“categoricals” or “drop-downs”)

Some concepts must be reported as a value to be taken from a list. The technical mechanism for supporting this is an XBRL International specification, Extensible Enumerations 2.0. However, they are referred to by the IFRS foundation as “categoricals” and by EFRAG as “drop-downs”.

An example is the currency of the report in the global common document, which must be selected among a list of five (CHF, EUR, GBP, JPY, USD). The taxonomy also contains validation rules that ensure this, following the Extensible Enumerations 2.0 standard. The same goes for the Canton, legal form, and a few others, all listed under the “Technical” extended link role in the definition linkbase.

Figure 8 Legal form domain of permitted values

Figure 9 Currency domain of permitted values

xii. References

Each account in the CH taxonomy is noted with an account from the account framework for SMEs through an XBRL reference network. Certain accounts were designed by the working group and are also noted as such.

5. Consultation and Open Questions

We welcome your feedback on the XBRL taxonomy. Please send feedback via email to info@xbrl-ch.ch

Please consider responding to the following points as part of any feedback:

- Do the concepts and hierarchies cover the required use cases for financial reporting and for tax reporting?
- Will it be possible for every company to report the values without the need to extend the hierarchy with additional concepts?
    - Or on the contrary, do participants see the need for an open taxonomy architecture, which would allow filers to extend hierarchies with their own concepts as they see fit (which is the practice, for example, with the SEC EDGAR reporting system)?
- Are the labels consistent across languages?
- At the moment the group definitions, for example "100 - Statement - Statement of Financial Position" do not have translations. Please let us know if you would like these to be translated as well?
- At the moment the formula error messages are only in English. Please let us know if you would like these to be translated as well?
- The "`ct:AdditionalTaxDomicileDimension`" has 26 pre-defined members (with a pattern of:
  "`ct:AdditionalTaxDomicile1Member`", "`ct:AdditionalTaxDomicile2Member`", ...
  This means up to 26 additional tax domiciles can be reported.
  Alternately, we could specify a typed dimension, allowing an unlimited number of additional domiciles to be reported.
    - Do you have a preference for the existing explicit dimension or the introduction of a more flexible typed dimension?
- For the additional tax domiciles, we restrict the Canton to a list of the 26 Cantons. However the country for the additional domicile is a free form text field. We could instead adopt the XBRL International / ISO Country taxonomy and change this field to also be a list, with the possible values being the list of ISO countries. Please let us know your thoughts.

- Similarly, at the moment we specify our own, small list of currencies for "`ct:CurrencyOfTheShareCapital`" but we could instead adopt the XBRL International ISO Currency taxonomy so that this list matches the list of ISO currencies. Please let us know your thoughts.

Additionally, we appreciate all reporting of mistakes or oversights (for example, in the labels and their translations).

6. Acknowledgements

We appreciate the contributions of the following people and organizations during the development of the 2025 XBRL taxonomy:

- The XBRL Switzerland Working Group
- Chris Dreyer
- Christian Zanettin
- Dr. Ghislain Fourny, ETH Zurich
- Stuart Rowan, XBRL consultant

We also appreciate the contributions of the following people and organizations to the development of the previous versions of the XBRL taxonomy:

- Alexander Bosshard, Institute for Applied Computer Science, Zurich University of Applied Sciences
- Charles Hoffman, CPA
- Ignacio Hernández-Ros
- Reporting Estándar S.L.

7. Annex

i. Links to specifications

Below we include technical references, but insist that it is best to use existing tools from various providers in order to create or read XBRL data. There exist also books that explain XBRL in a more accessible way to various audiences.

Specification	version	Location
Calculations	1.1	https://www.xbrl.org/Specification/calculation-1.1/REC-2023-02-22/calculation-1.1-REC-2023-02-22.html
Edgar Filer Manual	75	https://www.sec.gov/files/edgar/filermanual/efmvol2.pdf
Extensible Enumerations 2.0	2.0	https://www.xbrl.org/Specification/extensible-enumerations-2.0/REC-2020-02-12/extensible-enumerations-2.0-REC-2020-02-12.html
Formula	1.0	https://www.xbrl.org/specification/formula/rec-2009-06-22/formula-rec-2009-06-22.html
Inline XBRL	1.1	https://www.xbrl.org/specification/inlinexbrl-part1/rec-2013-11-18/inlinexbrl-part1-rec-2013-11-18.html
Open Information Model	1.0	https://www.xbrl.org/Specification/oim/REC-2021-10-13+errata-2023-04-19/oim-REC-2021-10-13+corrected-errata-2023-04-19.html
XBRL	2.1	https://www.xbrl.org/Specification/XBRL-2.1/REC-2003-12-31/XBRL-2.1-REC-2003-12-31+corrected-errata-2013-02-20.html
XBRL Dimensions	1.0	https://xbrl.org/specification/dimensions/rec-2012-01-25/dimensions-rec-2006-09-18+corrected-errata-2012-01-25-clean.html
XML	1.0	https://www.w3.org/TR/REC-xml/
XML schema	1.0	https://www.w3.org/TR/xmlschema-0/