

# XBRL BE - Assemblée générale / Algemene vergadering

## Project CBSO 2022

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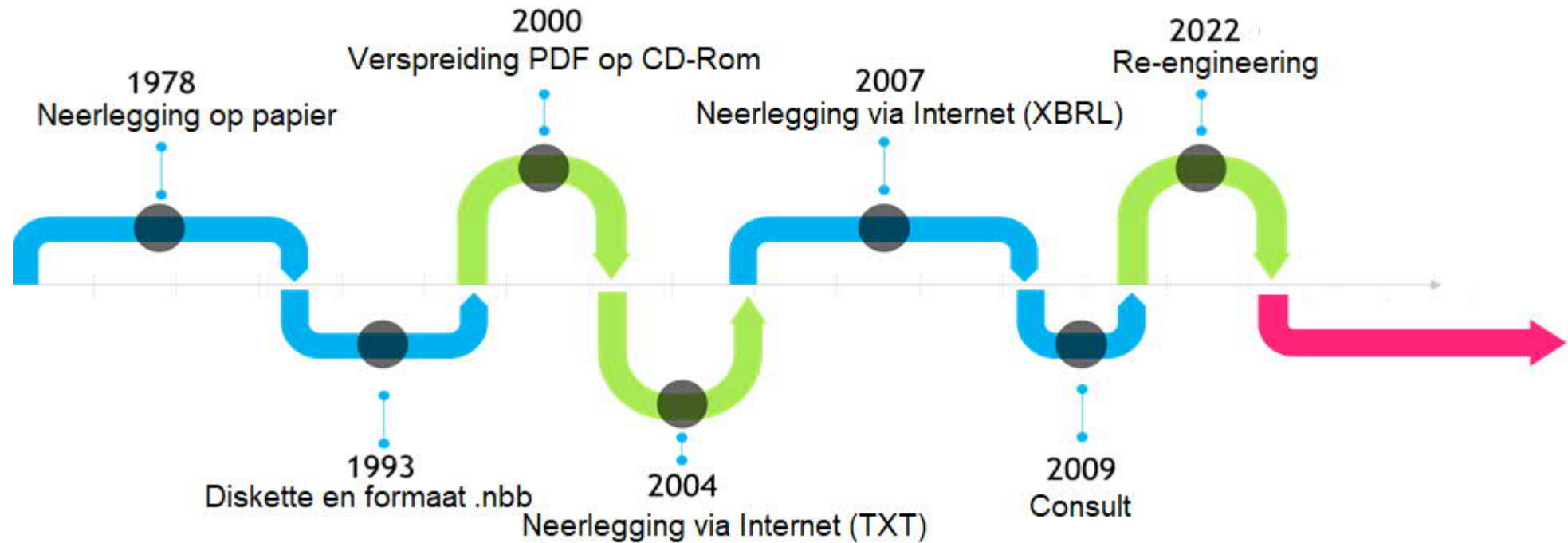
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## Context









Within the framework of the mission entrusted to it by the legislator, the Central Balance Sheet Office collects and distributes the annual accounts of almost all legal entities in Belgium.

Drivers: digitalization, technological obsolescence, increased automation, review of internal processes





## The new FILING application

- Integrated application for both drawing-up and filing via personal space (new FILING=old Sofista+Filing)
- Authentication of declarants → Integration with  **CSAM**
  - Connection via  will be possible (authentication via smartphone)
  - After 2022: use of other attributes linked to CSAM (e.g.: mandates) under investigation
- Official documents (notice of deposit, anomaly letter) → via the  for enterprises
- All payment transactions through a payment service provider 
  - Verification of correctness of payments    
  - Increased payment options (debit, credit, mobile payment, QR code ...)
  - Sending out a payment link (declarant < > payer)
- "Bulk" operations (top 10 filers > 20,000 annual accounts)



## Evolution of the Filing process (1/2)

- Multiple versions of the Models (/taxonomy) supported in parallel
  - Better response time / flexibility when changes to the legal context
  - As of January 2022 : Taxo 19.x (models before new CSA), Taxo 22.x (models after new CSA)
- Split deposit (Directive 2013/34/EU of the European Parliament)
  - Separate filing of annual accounts and other documents possible (every filing is paying)
  - Impact on the structure of the taxonomy
  - Rules of order of separate filings
  - Multiplication of number of deposit forms



## Evolution of the Filing process (2/2)

- Report can be filed as Zip file with three underlying files
  - Accounting data vs Contact info vs Software vendor
  - Allow separate handling of the files (e.g., sensitive data), may be extended in the future
- Filing of PDF reports is more automated
  - OCR at deposit time to give feedback on rubrics validation, document quality and language compliance
  - (TBC) PDF report can be refused at deposit time if not conform (alignment with XBRL reports handling)
- (TBC) Language detection : automatic detection of language compliance with legal obligation
- Shorter time between filing and publication (almost immediate after payment)



## Taxonomy 2022

- Full technical refresh of the CBSO taxonomy
  - Aligned on XBRL 2.1
  - Integrates Dimension, Formula and Table linkbases
- FILING application is driven by the taxonomy (editor, validation, PDF report creation)
  - Configuration over coding, more flexibility in the hands of the app owner, less dependence on the IT solution provider
- More formalization / validations on certain sections of the report
  - (TBC) Participations, shareholders structure, contact data ...
- Support of minor/major versions
  - Allows patching FILING while still allowing deposits based on older minor versions (alignment accounting software vendors < > FILING)



# Demo Filing





## Next steps

- January 2022 : go-live !
- Preliminary version of taxonomy 22.x available since January 2021, continuous improvement until end of year
- FILING test environment will open begin April
- Communication to all communities already started and will keep going on
  - ITAA, Accounting software vendors, Webservices clients, Declarers, CNC/CBN ...



ANY QUESTIONS ?



# Contact us


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Presentation to XBRL.be

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 [www.nbb.be/nl/de-balanscentrale-krijgt-een-nieuwe-look](http://www.nbb.be/nl/de-balanscentrale-krijgt-een-nieuwe-look)

 [www.nbb.be/fr/la-centrale-des-bilans-fait-peau-neuve-0](http://www.nbb.be/fr/la-centrale-des-bilans-fait-peau-neuve-0)