XBRL GL Next Taxonomy Framework Requirements Specification

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Status

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Revision note (7 November 2026). This candidate retains the previous GL-REQ Statements and IDs, adds pilot-derived informative backgrounds to existing clauses and proposes GL-REQ-0113. Changes remain subject to review. Revision note (9 November 2026). Proposed GL-REQ-0403, scoped to single-CSV hierarchical data representation for OIM and Tavi instances, preserving any required metadata and binding contracts. This remains a review candidate and does not alter approved taxonomy bindings.

Abstract

This document specifies the business information and interoperability requirements for XBRL GL Next, the next generation of the XBRL Global Ledger framework. It establishes a common foundation for representing, exchanging and reusing granular accounting, business transaction and related information across systems, organisations, jurisdictions and reporting purposes.

The requirements cover business semantics, identifiers, classifications, relationships, traceability, extensibility and interoperability. They support the use of transactional information throughout the business reporting supply chain, from source business events and operational systems to accounting, audit, tax, statistical and financial reporting. Particular emphasis is placed on preserving business meaning and relationships across different data representations, supporting existing systems through semantic and syntax bindings, and enabling independent interpretation and reuse of structured business data.

This document defines “what XBRL GL Next is required to support”, independently of the technologies used to implement those requirements. The companion “XBRL GL Next Taxonomy Framework”, Parts 1–5, specifies the semantic modelling architecture, taxonomy foundations, extension governance and alternative taxonomy realisations, including XBRL 2.1 Tuple, OIM and Tavi.

Together, the Requirements Specification and the Taxonomy Framework provide the foundation for modernising XBRL GL while preserving its original purpose of connecting detailed business information with accounting and reporting.

Table of Contents

Status 1

Abstract 1

1 Language Independence 4

2 Introduction 4
2.1 Scope of this document 4
2.2 Out of scope 4
2.3 Audience 5
2.2 Normative language 5
2.3 Requirement conventions 5

3. Purpose 5

4. Relationship to the vision 6

5. Requirements 7
5.1. Business meaning and semantic consistency 7
GL-REQ-0001 Consistent business semantics across representations 7
5.2. Business domain requirements 7
GL-REQ-0002 Common business uses 7
GL-REQ-0003 Interoperability with existing systems through UADC 8
GL-REQ-0004 Accounting books and supporting records 8
GL-REQ-0005 Chart of accounts and account classification 8
GL-REQ-0006 Business classifications 9
GL-REQ-0007 Non-financial business information 9
GL-REQ-0008 Related business and non-financial measures 9
GL-REQ-0009 Stable meaning and reuse of business concepts 9
GL-REQ-0010 Parties, persons and identification 9
GL-REQ-0011 Domain-specific business information 9
GL-REQ-0012 Code and explanation for classified objects 10
5.3 Business information and relationships 10
GL-REQ-0101 Business events, documents and accounting records 10
GL-REQ-0102 Business identifiers and occurrence identity 10
GL-REQ-0103 Dates, times and periods 10
GL-REQ-0104 Amounts, currency, quantity and totals 10
GL-REQ-0105 Tax information 11
GL-REQ-0106 Source records, documents and evidence relationships 11
GL-REQ-0107 Business completeness and data quality 11
GL-REQ-0108 Business transaction coverage and linkage 11
GL-REQ-0109 Statistical and quantitative reporting information 11
GL-REQ-0110 Linkage to derived reporting 12
GL-REQ-0111 Payments, settlement and reconciliation 12
GL-REQ-0112 Voucher classification and entry origin 12
GL-REQ-0113 Purpose-appropriate reporting granularity and drill-down 12
5.4 Reuse, alignment and business extensions 13
GL-REQ-0201 Reusable business scope 13
GL-REQ-0202 International and local semantic alignment 13
GL-REQ-0203 Justified extension of business information 13
GL-REQ-0204 Ownership and governance of shared meanings 13
GL-REQ-0205 Continuity with existing XBRL GL information 13
GL-REQ-0206 Reuse of equivalent business components 13
GL-REQ-0207 Phased support for specialised business domains 13
5.5 Business meaning across formats 14
GL-REQ-0301 Exchange-format independence 14

GL-REQ-0302 Interoperability and transparent conversion limits **14**
GL-REQ-0303 Identity and relationships of repeated business information **14**
5.6 Independent use and inspection **15**
GL-REQ-0401 Accessible examples and independent inspection **15**
GL-REQ-0402 Demonstrable business interoperability **15**
GL-REQ-0403 Single-file representation of hierarchical OIM and Tavi instance data **15**
5.7 Business classification and code values **16**
GL-REQ-0501 Business code values and enumerations **16**
GL-REQ-0502 Reference to externally governed codes **16**
5.8 Business evidence, provenance, privacy and trust requirements **16**
GL-REQ-0601 Traceable business information for audit and assurance **17**
GL-REQ-0602 Identification of evidence collections **17**
GL-REQ-0603 Origin and change history **17**
GL-REQ-0604 Responsible entities and authority **17**
GL-REQ-0605 Evidence of integrity and verification **17**
GL-REQ-0606 Relevant business context for evidence **17**
GL-REQ-0607 Confidentiality and selective sharing **18**
GL-REQ-0608 Preserved meaning of trust-related information **18**
GL-REQ-0609 Responsible use of AI-assisted information **18**
6. Open issues **18**
7. Next steps **19**
Appendix A References **21**
Appendix B Intellectual property status **23**
Appendix C Document history **24**
Appendix D Errata corrections in this document **25**

1 Language Independence

This collaborative review draft is written in English, and the preferred spelling convention is UK English.

2 Introduction

2.1 Scope of this document

This document specifies requirements for:

- business meaning, identity, classifications and relationships for accounting, operational, audit and statistical uses;
- business information needed to understand granular transactions and their relationships;
- modularity, extensibility, governance, and compatibility requirements;
- business interpretation and equivalent meaning across supported data exchange representations;
- representation of source-system data maintained in ERP, accounting, and operational databases, including master data, setup data, transaction data, status data, and audit-trail data;
- use as a core semantic data file or dataset for Universal Adapter implementations connecting EDI messages, operational systems, accounting books, audit evidence, tax reporting, statistical reporting, and end reporting;
- interoperability with existing applications without requiring replacement or a native XBRL GL Next interface;
- business-level interoperability and independent inspection of standardised granular information.

The technical realisation of these business requirements is specified by XBRL GL Next Taxonomy Framework Parts 1–5, subject to their applicable approved status and version.

- XBRL GL Next Taxonomy Framework — Part 1: Semantic Modelling and Taxonomy Foundations;
- XBRL GL Next Taxonomy Framework — Part 2: Tuple Palette Taxonomy;
- XBRL GL Next Taxonomy Framework — Part 3: OIM Palette Taxonomy;
- XBRL GL Next Taxonomy Framework — Part 4: Aligned Pool and Extension Governance; and
- XBRL GL Next Taxonomy Framework — Part 5: Tavi Palette Taxonomy.

2.2 Out of scope

This document does not define jurisdiction-specific filing procedures, authority submission interfaces, technical binding algorithms or application-specific processing methods. The technical realisation is provided by the applicable Taxonomy Framework and independently governed format specifications.

- [XBRL 2.1],
- XBRL Extensible Enumeration ([EE1]),
- XBRL Open Information Model ([OIM]),
- [xBRL-CSV], and
- [Tavi]

Business requirements in this document do not restate or modify the normative technical rules of referenced format or taxonomy specifications.

This document does not replace purpose-specific transactional standards such as electronic invoices, receipts, orders, logistics or payment messages. It defines the business information and interoperability outcomes required to relate those messages to accounting, audit, tax, statistical and reporting purposes.

2.3 Audience

This document is intended for:

- **taxonomy architects and standards maintainers** defining the XBRL GL Next taxonomy architecture, module structure, and extension model;
- **software developers and solution architects** implementing export, import, validation, conversion, analytics, and transformation support in ERP, accounting, audit, and reporting systems;
- **jurisdiction programme owners, regulators, and ecosystem coordinators** defining local profiles, extensions, minimum content, and validation expectations; and
- **assurance, audit, tax, statistical, and other domain users** who require consistent transactional data, traceability, and derived reporting.

2.2 Normative language

The key words “MUST”, “MUST NOT”, “SHOULD”, “SHOULD NOT”, and “MAY” in this document are to be interpreted as described in BCP 14 (RFC 2119 and RFC 8174) when, and only when, they appear in all capitals.

“MUST” and “MUST NOT” indicate mandatory requirements and prohibitions, respectively. “SHOULD” and “SHOULD NOT” indicate recommendations for which deviations may be justified in particular circumstances, provided that their implications are carefully considered. “MAY” indicates a permitted option.

The normative or informative status of provisions is determined by the document's stated conventions and the context in which they appear.

2.3 Requirement conventions

Each requirement is identified as **GL-REQ-nnnn** and is expressed using a Statement and, where needed, supporting Rationale, Notes, and Background.

3. Purpose

XBRL GL Next is intended to provide a modern, standardised, machine-readable semantic framework for granular transactional business data. It continues the original XBRL GL objective of modelling information found in ERP, accounting, and operational systems and supporting the collection of business information from business event through end reporting. It also defines XBRL GL Next as the core semantic data file or dataset for a Universal Adapter pattern connecting EDI, ERP, accounting, audit, tax, statistical, and reporting systems. [EUROPE-VISION]

This Requirements Specification defines the business information, use cases, classifications, relationships, traceability and interoperability outcomes that XBRL GL Next is intended to support. Technical modelling methods, source tables, binding rules and implementation procedures belong in the Taxonomy Framework and the applicable implementation specifications.

The business meaning, identity and relationships of information MUST remain consistent across supported representations. The technical processes used to realise them are defined in the Taxonomy Framework Parts 1–5.

4. Relationship to the vision

The [Vision Statement] positions XBRL GL Next as a semantics-first, syntax-neutral, and extensible framework for granular business data. This document expresses that direction in normative form and connects it to the historical XBRL GL design background recorded in [GLFAQ].

The original XBRL GL design described a common semantic agreement for representing business and accounting documents, entries, sub-ledgers, and ledgers consistently, regardless of the application in which they originated or resided. XBRL GL Next retains that principle while updating the technical realisation for modern XBRL architectures.

Palette-model interpretation (informative). The GL Next discussion paper describes COR, BTX and AAA as reusable semantic "paint boxes" and a purpose-specific HMD as the "palette" selecting and arranging semantics for a business use. Its concrete dataset or Structured Tidy Data is the "canvas". This is a GL Next interpretation of business requirements, not a separate requirement that every implementation adopt an additional message format. [EU-PALETTE-DISCUSSION]

In particular, the requirements below are intended to ensure:

- a stable semantic foundation that can be realised in both existing and modern technical architectures;
- hierarchically meaningful, self-explanatory business data rather than fragmented structures whose meaning MUST be reconstructed externally;
- deterministic transformation and traceable linkage between source transactions, accounting entries, and derived reporting;
- extensibility without loss of interoperability through disciplined alignment and extension mechanisms; and
- continuity with existing [XBRL 2.1]/XML implementations together with support for OIM-based realisations such as [xBRL-CSV];
- preservation of the historical XBRL GL role as a bridge between transactional standards, ERP data, audit evidence, and end reporting;
- use of XBRL GL Next as the core semantic data representation for EDI Universal Adapter implementations that map from and to multiple EDI syntaxes without making any individual EDI syntax the canonical internal model; and
- implementation patterns that can be added to existing systems through mapping, export, import, and validation rather than requiring replacement of source applications.

Background to European and other collaborative inputs (informative)

European context. The XBRL Europe Vision Statement describes fragmentation of transactional information among proprietary systems and bespoke interfaces, repeated transformation and re-entry costs, and the demand for traceability from reported information to events, records and evidence. It identifies EN 16931, Peppol, ViDA and national Real-Time Economy initiatives as relevant European developments. These observations explain the business motivation; they do not establish additional normative requirements. [EUROPE-VISION]

European working-group context. The 2026 Transactional Reporting Working Group Charter identifies interoperability, assurance-ready data, secure exchange, AI/automation and cross-domain reuse as priorities. Its 2026–2028 plan includes collecting use cases, identifying requirements, pilot implementations and demonstrating traceability. The charter is a programme statement, not evidence that an individual XBRL GL Next requirement has been formally approved. [TRWG-CHARTER]

Finnish use-case context. The XBRL Finland use-case material is referenced for possible downstream use of detailed accounting data in audit, taxation, finance, system migration and comparable business

processes. Those examples inform the coverage of GL-REQ-0002; they do not require every data exchange to satisfy every listed use case. [FI-USE-CASES]

Finnish improvement context. The XBRL Finland improvement proposals are cited for better identification of parties, source documents, classifications, account information and reusable semantics. They inform the corresponding business information requirements; the precise adopted data model remains subject to the applicable Framework definitions and review. [FI-IMPROVEMENTS]

Modernisation and assurance context. The modernisation plan and its technical review are discussion inputs for interoperability, mappings, code schemes, migration and explicit conversion limitations. The assurance-ready data discussion provides the background for provenance, evidence grouping and the distinction between verifiable integrity and professional assurance. None of these references alone adopts a particular tool, package format or trust infrastructure. [MODERNIZATION-PLAN] [MODERNIZATION-REVIEW] [ASSURANCE-READY-DATA]

Finnish pilot source context (informative). The 2024 Finnish Real-Time Economy pilot evaluated standard-format XBRL GL accounting data and a reference chart of accounts for tax, statistical and audit uses. Its findings inform individual existing business requirements below; they do not mandate Liikekirjuri, Finnish tax codes, XML, Netvisor, a particular validator or a reporting interface. The English document supplied for this revision is identified as an AI translation dated 6 August 2026. [FI-TRANSACTION-PILOT-2024]

5. Requirements

5.1. Business meaning and semantic consistency

The business meaning of shared information is primary. The following requirements concern semantic consistency and usable business information, not how logical-model tables are generated.

GL-REQ-0001 Consistent business semantics across representations

Statement. XBRL GL Next MUST provide a coherent, reusable description of business and accounting information that is independent of the originating application and exchange format. Equivalent business facts MUST retain their meaning, identity, relationships, required or optional status, and repeatability across supported representations. Information about the source and its lineage MUST remain traceable.

Notes. The Framework parts define the technical models and realisations; this business requirement does not prescribe Specialisation, Graph Walk, LHM review, HMD generation, table layouts or a processing algorithm.

Background. The European vision calls for transactional information to remain understandable and reusable across systems. The palette-model paper explains the separation of reusable business meaning from the use-specific HMD and technical binding. [EUROPE-VISION] [EU-PALETTE-DISCUSSION]

5.2. Business domain requirements

XBRL GL Next is intended to support more than ledger extract. The requirements in this section define the common business and reporting needs that the framework MUST cover, reflecting the original XBRL GL view of a Global Ledger Framework that spans ERP data, sub-ledgers, operational records, audit evidence, tax reconciliation, and end reporting.

GL-REQ-0002 Common business uses

Statement. XBRL GL Next MUST support detailed information for financial and tax audit, accounting and subledger exchange, VAT/GST and corporate tax, statistical and management reporting,

business-system migration, eInvoice and eReceipt reuse, reconciliation, archive, and appropriate sustainability and other non-financial uses.

Notes. Use-case coverage does not imply that every user must supply all information for every purpose.

Background. The European vision and WG charter identify audit, tax, regulatory, migration and wider information-reuse needs. The separately cited Finnish use-case spreadsheet has not been examined in this revision, so no claim about its individual contents is made. [EUROPE-VISION] [TRWG-CHARTER] [FI-USE-CASES]

Background (Finnish pilot). The Finnish Real-Time Economy pilot tested a single standardised XBRL GL dataset for tax audit, VAT, corporate income tax, statistics and financial audit. It found the standard exchange format useful across these uses, but did not establish that every purpose could be satisfied by accounting records alone (Executive summary; §§3.2–3.4, 4.1). [FI-TRANSACTION-PILOT-2024]

GL-REQ-0003 Interoperability with existing systems through UADC

Statement. XBRL GL Next MUST enable business and accounting information from heterogeneous ERP, EDI and operational systems to be exchanged and reused without requiring those source applications to implement an XBRL GL Next-specific interface. External adapters, including UADC-style syntax and semantic bindings, MUST be able to map available source information to the agreed business meanings and to supported target formats, with the scope, limitations and any loss of meaning disclosed.

Notes. UADC is an implementation example, not a mandated product or transformation engine. Source identifiers, provenance and mapping coverage SHOULD be retained where available. [MODERNIZATION-REVIEW] [UADC-POC]

Background. The European vision describes repeated conversion through bespoke interfaces as a business cost. The independent technical review recommends describing exact, normalised, derived, aggregated, unavailable and known-loss mapping cases rather than promising universal losslessness. This supports adapter-based interoperability without mandating a specific adapter. [EUROPE-VISION] [MODERNIZATION-REVIEW] [UADC-POC]

GL-REQ-0004 Accounting books and supporting records

Statement. XBRL GL Next MUST represent journal entries, general and subsidiary ledgers, receivables, payables, inventory and payroll records, and the setup, master, transaction and status information required to understand and reconcile them.

GL-REQ-0005 Chart of accounts and account classification

Statement. XBRL GL Next MUST represent accounts, their identifiers and names, parent-child hierarchy, normal balance, relevant classifications and correspondence to standard, local and entity-specific charts of accounts.

Background. Account identifiers, classifications and cross-system correspondence are recurring themes in the Finnish improvement proposals and the broader XBRL GL modernisation discussion. [FI-IMPROVEMENTS] [MODERNIZATION-PLAN]

Background (Finnish pilot). The pilot mapped an entity-specific chart of accounts to the Liikekirjuri reference chart. It recommended retaining both the entity-specific account information and its standard-chart correspondence because customised account names can convey useful business detail. Software-assisted mapping still required accounting expertise and review (§§3.2.2, 3.6–3.7, 4.1). [FI-TRANSACTION-PILOT-2024]

GL-REQ-0006 Business classifications

Statement. XBRL GL Next MUST represent classifications required for tax, financial, statistical and other business reporting, including applicable classification codes, descriptions and reporting breakdowns.

Background (Finnish pilot). VAT reporting dimensions mapped relatively readily from Netvisor codes, whereas income-tax and statistical dimensions were not fully tested using genuine company data. Differences among source systems and classification practices limit the ability to infer a universally sufficient set of reporting dimensions (§§3.1, 3.2.2, 3.3, 3.6–3.7). [FI-TRANSACTION-PILOT-2024]

GL-REQ-0007 Non-financial business information

Statement. XBRL GL Next MUST accommodate quantities, measures and related non-financial information such as labour, usage, sustainability and environmental activity where relevant, without changing the meaning of accounting information or making every such field mandatory.

Background. XBRL Finland recommends distinguishing product/service quantities, physical measurements, resource/activity measures, KPIs and asset/inventory information rather than conflating unlike business measurements. [FI-IMPROVEMENTS]

GL-REQ-0008 Related business and non-financial measures

Statement. XBRL GL Next MUST support associations between business events, responsible parties, reporting periods, quantitative activity and relevant non-financial measures, preserving the meaning and applicable context of each measure.

GL-REQ-0009 Stable meaning and reuse of business concepts

Statement. A business concept with the same meaning MUST be consistently understood across accounting entries, operational transactions and other domains. Shared meaning MUST NOT be silently redefined or duplicated with conflicting definitions.

Notes. Technical reuse and governance mechanisms belong in the Framework.

GL-REQ-0010 Parties, persons and identification

Statement. XBRL GL Next MUST distinguish organisations, persons, their roles, contact and address information and identifiers, including issuing authority and scheme where applicable. It MUST allow multiple identifiers, validity information and privacy-preserving identification where required.

Background. The Finnish improvement proposals motivate explicit identification rather than repurposing unrelated document or accounting fields for party and person data. [FI-IMPROVEMENTS]

Background (Finnish pilot). Missing or inconsistent counterparty information limited VAT analysis and the identification of intra-Community transactions. Auditors and statistical users identified party and counterparty identifiers as high-value additional content (§§3.2.2, 3.3, 3.5, 4.1). [FI-TRANSACTION-PILOT-2024]

GL-REQ-0011 Domain-specific business information

Statement. The framework MUST allow jurisdictional and domain-specific business information to be represented and identified without changing the meaning of information already agreed for wider reuse.

Notes. Any proposed shared meaning or local variation is governed through the Framework.

GL-REQ-0012 Code and explanation for classified objects

Statement. Accounts, entries, parties, headers and identifiers MUST be capable of carrying a business classification together with a human-readable explanation. Code values and descriptions MUST be distinguishable and interpretable.

Background. The Finnish review asks for codes to be distinguished from human-readable descriptions and for processing status to be separated from entry purpose. [FI-IMPROVEMENTS]

5.3 Business information and relationships

This section specifies the business objects, relationships, identities, amounts, classifications and occurrence conditions that must be intelligible across applications.

GL-REQ-0101 Business events, documents and accounting records

Statement. XBRL GL Next MUST represent source business events and documents, accounting records, reporting contexts and the connections between them. Operational information MUST be understandable and usable without first being converted into accounting entries, while accounting entries MUST remain traceable to their originating records.

Notes. The technical choice of modules, roots, classes and structural bindings is defined by the Framework.

GL-REQ-0102 Business identifiers and occurrence identity

Statement. XBRL GL Next MUST identify individual business documents, events, accounting entries, lines, relevant objects and repeated occurrences within a declared scope. It MUST distinguish source, current, referenced and external identifiers and preserve the relationships between them.

Notes. A repeated business occurrence MUST remain distinguishable from other occurrences without dependence on a particular XML or dimensional representation.

Background. The Finnish proposal explicitly distinguishes file/package, voucher, accounting-entry, source-document, referenced-document and external-transaction identifiers and asks for their uniqueness scopes. The Tavi concept note separately distinguishes business identifiers from parent-scoped integer occurrence keys; this is an illustrative technical design rather than an added business requirement. [FI-IMPROVEMENTS] [TAVI-TARGET-NOTE]

GL-REQ-0103 Dates, times and periods

Statement. XBRL GL Next MUST represent business, document, posting, approval and settlement dates and applicable reporting periods. Where timestamps matter, their time zone and business role MUST be distinguishable.

GL-REQ-0104 Amounts, currency, quantity and totals

Statement. XBRL GL Next MUST represent monetary amounts with currency, quantities with units, debit/credit or reversal meaning and business totals and subtotals where required. It MUST distinguish transaction, local and reporting currencies and different monetary roles such as tax, allowance, charge and payable amounts.

Notes. Sign conventions and calculation meanings SHOULD be explicit for a declared business use; this requirement does not select a specific arithmetic or software rule.

Background. XBRL Finland identifies ambiguity when signs may be carried by the amount, a sign field or a debit/credit indicator, and recommends a documented convention. Its measurement proposal also calls for identified international unit schemes. [FI-IMPROVEMENTS]

GL-REQ-0105 Tax information

Statement. XBRL GL Next MUST represent relevant tax type, category, treatment, rate, taxable basis, amount, exemption and reverse-charge reasons, including VAT/GST and withholding tax where applicable. It MUST support applicable jurisdictional breakdowns and their relationships to source documents and accounting records.

Background. The Finnish improvement paper distinguishes tax type, tax category or treatment, rate, taxable basis, tax amount, and exemption or reverse-charge reason, rather than relying on an undifferentiated tax comment. [FI-IMPROVEMENTS]

Background (Finnish pilot). The pilot identified classification-mapping risks when combining the source application's VAT codes with authority tracking codes. The VAT return was not actually produced because of limitations in the data and audit trail. Tax rate, treatment and source-code correspondence therefore need to remain distinguishable and verifiable for the intended use (§3.2.2). [FI-TRANSACTION-PILOT-2024]

GL-REQ-0106 Source records, documents and evidence relationships

Statement. XBRL GL Next MUST relate entries, transactions and reporting facts to their available source documents, events, source-system records and supporting evidence. Relationships such as origin, correction, reversal and settlement MUST be identifiable by business meaning rather than physical file location.

Background. XBRL Finland suggests generic typed relationships among identified objects, with examples for origin, correction, reversal and settlement. This supports business lineage without making a physical XPath or XML fragment the relationship identifier. [FI-IMPROVEMENTS]

Background (Finnish pilot). VAT analysis could not reliably link VAT receivable or payable ledger entries using voucher numbers, while underlying invoices and counterparty details were often unavailable. The report calls for a traceable link from general-ledger entries to underlying vouchers or e-invoices (§3.2.2). [FI-TRANSACTION-PILOT-2024]

GL-REQ-0107 Business completeness and data quality

Statement. Business information exchanged under a declared use case MUST be capable of checking required content, identifiers, relationships, permitted classifications, amounts and reconciliation conditions where applicable. The relevant business rule, its applicability and the result of a check MUST be identifiable.

Notes. This requirement does not prescribe a validator, fixture or implementation test process.

Background (Finnish pilot). Field presence and valid format alone did not establish business completeness: missing voucher linkage, inconsistent tax-code mapping and limitations in source-document data prevented full VAT-return construction. The applicable completeness claim should therefore be evaluated for each declared purpose (§§3.2.2, 4.1). [FI-TRANSACTION-PILOT-2024]

GL-REQ-0108 Business transaction coverage and linkage

Statement. XBRL GL Next MUST represent purchasing, ordering, shipment, invoicing, payments and related events independently of whether an accounting entry has already been created. Where related accounting entries exist, their relationship to the business transaction and its detail MUST be explicit.

GL-REQ-0109 Statistical and quantitative reporting information

Statement. XBRL GL Next MUST support statistical and quantitative records such as work time, activity, usage and environmental measures and associate them with relevant entities, periods, business transactions and accounting information where applicable.

Background (Finnish pilot). Statistics Finland identified potential benefits from standard account classifications and turnover, expense and VAT breakdowns, but the usefulness depended on quality, reporting frequency and availability. Its statistical dimensions were not genuinely validated against suitable comparative material (§3.3). [FI-TRANSACTION-PILOT-2024]

GL-REQ-0110 Linkage to derived reporting

Statement. XBRL GL Next MUST support traceable correspondence between granular source information and derived financial, tax, statistical and other reporting facts, including target reporting concept, entity, period and applicable reporting breakdowns.

Background. The Finnish proposal recommends expressing the semantic link between a granular GL item and a reporting concept and its dimensional context, rather than relying on XPath, XML fragments or tuple locations. [FI-IMPROVEMENTS]

Background (Finnish pilot). Some reporting needs may be met by account-level breakdowns rather than by exposing every transaction, whereas transaction-level records are valuable for targeted analysis and tracing back to vouchers. The pilot also found that additional information outside accounting records was necessary to complete corporate tax reporting (§§3.2.2–3.2.3, 4.1). [FI-TRANSACTION-PILOT-2024]

GL-REQ-0111 Payments, settlement and reconciliation

Statement. XBRL GL Next MUST represent payment instruments or schemes, processing and settlement states, payout or settlement references, refunds, chargebacks and the reconciliation of gross, fees and net amounts, linked to the relevant business and accounting records.

Background. The modernisation plan identifies digital wallets, card processing, refund/chargeback lifecycles, payout references, and reconciliation of gross, fee and net amounts as gaps in earlier accounting-data structures. These are proposed use cases; the plan's particular module names and fields are not adopted here. [MODERNIZATION-PLAN]

GL-REQ-0112 Voucher classification and entry origin

Statement. XBRL GL Next MUST distinguish accounting voucher type, source-document type, journal, entry purpose, posting status and human, system or automated entry origin, without conflating the purpose of a transaction with its processing state.

Background. XBRL Finland explains that source journal, voucher type, source-document type, entry origin and posting status serve different purposes; an invoice-originating entry may still be an accrual, adjustment or closing entry. [FI-IMPROVEMENTS]

GL-REQ-0113 Purpose-appropriate reporting granularity and drill-down

Statement. XBRL GL Next MUST support business information at an appropriate level of detail for the declared reporting or analytical purpose, including transaction-level detail and account-level or other justified aggregations. Where both granular and derived information are available, their business correspondence MUST be traceable so that users can examine relevant supporting detail without treating aggregate information as an independent source fact.

Notes. This requirement concerns reporting granularity and business traceability; it does not prescribe aggregation algorithms, physical storage, a mandatory submission frequency or a user-interface drill-down mechanism.

Background (Finnish pilot). The Finnish pilot concluded that VAT, income-tax and statistical purposes can sometimes be supported by sufficiently classified account-level data, while transaction-level detail provides greater value for targeted review and analysis when supporting voucher information is accessible (§§3.2.2–3.3, 4.1). [FI-TRANSACTION-PILOT-2024]

5.4 Reuse, alignment and business extensions

The agreed meaning of business information needs to remain reusable across domains and jurisdictions while allowing explicitly identified local and specialised requirements.

GL-REQ-0201 Reusable business scope

Statement. XBRL GL Next MUST support reuse of shared business meanings across accounting, operational, statistical, audit and other reporting domains, while permitting coherent domain-specific and jurisdiction-specific extensions.

Notes. The division into modules and their assembly are specified in the Taxonomy Framework.

GL-REQ-0202 International and local semantic alignment

Statement. Equivalent business information across jurisdictions and business domains MUST be identifiable and reusable without unintended changes in meaning. Local variations MUST be distinguishable and their relationship to common meanings explainable.

Background. The European vision and collaborative working-group context motivate cross-jurisdiction semantic reuse while allowing explicitly identified local differences. [EUROPE-VISION] [TRWG-CHARTER]

GL-REQ-0203 Justified extension of business information

Statement. New business information and classifications SHOULD be introduced with a stated business need, relevant scope, intended users, expected interoperability and effect on existing meanings. A local addition MUST NOT silently replace an established shared meaning.

GL-REQ-0204 Ownership and governance of shared meanings

Statement. The applicable authority, version and reuse status of shared, aligned and local business definitions MUST be identifiable. Jurisdictional or domain extensions MUST support traceable correspondence to any referenced external definitions.

GL-REQ-0205 Continuity with existing XBRL GL information

Statement. The framework MUST provide an understandable migration and correspondence path for in-scope existing XBRL GL information, preserving agreed business meanings while identifying replaced, unsupported or non-equivalent items and any conversion limitations.

Notes. Historical XML structures and prior implementation procedures need not be normative business requirements.

Background. The modernisation plan and its review both call for traceable correspondence with earlier GL versions. The review explicitly recommends distinguishing the 2015 Recommendation and 2017 Public Working Draft as separate migration baselines. [MODERNIZATION-PLAN] [MODERNIZATION-REVIEW]

GL-REQ-0206 Reuse of equivalent business components

Statement. The framework MUST allow an agreed business concept or classification to be reused across use cases and jurisdictions, and MUST identify when locally required meaning is distinct rather than equivalent. External semantic dictionaries MAY be referenced where useful.

GL-REQ-0207 Phased support for specialised business domains

Statement. Specialised needs such as fixed assets, leases, payroll or digital assets MAY be introduced in stages without making every specialised data item necessary for unrelated business uses.

Background. The independent technical review recommends a manageable initial release and separate maturity paths for high-risk specialist areas such as digital assets, leases and payroll. It does not approve the modernisation plan's proposed module catalogue. [MODERNIZATION-REVIEW]

5.5 Business meaning across formats

Business information must be understood consistently across supported representations; the binding technologies are defined by the companion Framework specifications.

GL-REQ-0301 Exchange-format independence

Statement. Equivalent business information MUST be exchangeable through supported XML, CSV and other declared representations without loss of its agreed meaning. A particular physical format MUST NOT determine the business meaning, identity, hierarchy or permitted occurrences of a fact.

Notes. The supported technical bindings, including XBRL 2.1, OIM and any approved Tavi realisation, are defined in the applicable Framework parts.

Background. The palette-model discussion places the business requirement and purpose-specific hierarchy before the choice of Tuple, OIM or Tavi representation. The Tavi concept note evaluates Tavi as an additional proposed target and explicitly does not claim that Tavi already implements GL Next. [EU-PALETTE-DISCUSSION] [TAVI-TARGET-NOTE]

GL-REQ-0302 Interoperability and transparent conversion limits

Statement. When information is converted among declared source and target representations, the business meaning, identity and relationships of available facts MUST be preserved to the extent covered by the mapping. Normalisation, derivation, aggregation, unmapped content and known information loss MUST be disclosed.

Notes. An existing application MAY use UADC-style external bindings rather than a native XBRL GL Next interface. [UADC-POC]

Background. The independent review rejects unsupported claims that all mapped standards are lossless interchangeable and recommends explicit mapping coverage, round-trip evidence and known-loss reporting. [MODERNIZATION-REVIEW]

Background (Finnish pilot). Standard-format XBRL GL output was feasible at a reasonable cost in the specific pilot, but the real-data VAT return and some tax/statistical classifications could not be fully derived or tested. Interoperability claims should identify purpose-specific omissions and unresolved mapping rather than treating successful technical generation as evidence of complete business coverage (§§3.1–3.3, 3.6). [FI-TRANSACTION-PILOT-2024]

GL-REQ-0303 Identity and relationships of repeated business information

Statement. The representation MUST distinguish multiple occurrences of a business object, its parent or related objects, and any applicable mandatory, optional or maximum-occurrence business conditions. These distinctions MUST remain intelligible across supported formats.

Notes. Dimensions, tuple nesting and physical row or table layouts are technical realisations, not mandatory business-model constructs.

Background. The Tavi concept note illustrates that an occurrence within a repeated parent/child hierarchy depends on the applicable ancestor occurrence keys and that these are distinct from journal or line business identifiers. This example informs the business requirement but does not prescribe a particular cube or table representation. [TAVI-TARGET-NOTE]

5.6 Independent use and inspection

Practical reuse requires independent interpretation of granular data, accessible examples and evidence of business interoperability; this section does not prescribe implementation tools or test methods.

GL-REQ-0401 Accessible examples and independent inspection

Statement. The framework SHOULD be supported by representative business datasets and published guidance that allow independent users to understand, inspect and assess the meaning, completeness and relationships of exchanged data. A standardised Structured Tidy Data CSV representation SHOULD be interpretable by a generic inspection application without dependence on the originating ERP or converter.

Notes. GranularVista is an illustrative generic inspection tool, not a mandated implementation. Conformance fixtures, test harnesses and algorithms belong in technical or implementation specifications. [UADC-POC]

Background. The palette-model discussion describes Structured Tidy Data as an inspectable tabular expression of an HMD-governed hierarchy. It distinguishes the independently usable data representation from the tools that convert or visualise it. [EU-PALETTE-DISCUSSION]

GL-REQ-0402 Demonstrable business interoperability

Statement. Adoption guidance and pilots SHOULD demonstrate that business information can be exchanged, interpreted and reconciled between different source and target environments, identifying required content, omissions, limitations and validation outcomes.

Notes. Pilot execution procedures are implementation matters.

Background. The working-group context and independent technical review inform the emphasis on observable interoperability outcomes and transparent pilot limitations. [TRWG-CHARTER] [MODERNIZATION-REVIEW]

Background (Finnish pilot). Visma produced usable XBRL GL data and KPMG successfully received and prepared it for audit analysis, but the pilot relied on genuine data from a single company and did not fully assess all intended uses. The report recommends broader testing and attention to minimum content, mapping, validation and user needs (§§3.4, 3.8, 4.3). [FI-TRANSACTION-PILOT-2024]

GL-REQ-0403 Single-file representation of hierarchical OIM and Tavi instance data

Statement. When XBRL GL Next business information is represented as an OIM or Tavi instance, the framework MUST support a single Structured Tidy Data CSV data file containing all in-scope facts of the declared hierarchical document or HMD-governed dataset. The representation MUST preserve the hierarchy, parent–child relationships, repeated occurrences, occurrence identity and agreed business semantics, so that users can interpret the represented document without joining multiple fact-data CSV files to reconstruct its hierarchy.

Rationale. Accounting journals, business transaction documents and government statistical documents contain nested and repeated information. Splitting a single logical document across several fact-data tables can require downstream JOIN operations to reconstruct the hierarchy and increase the risk of misinterpreting parent–child relationships or repeated occurrences. Requiring a directly interpretable single CSV data file as a supported capability for OIM and Tavi instances establishes a common, inspectable basis for comparing their representations of the same HMD-governed information.

Notes. This requirement applies to the single-file Structured Tidy Data CSV capability for OIM and Tavi instance representations. It does not require all OIM or Tavi instances to use CSV exclusively, nor prohibit accompanying JSON metadata, taxonomy references or other files required by the

applicable representation specification. In particular, the formal OIM CSV and JSON metadata pair remains subject to its approved binding contract. The requirement does not prescribe a cube type, a row-layout algorithm, calculation links, a validator or an unapproved alternative transformation path. Applicability and the exact information scope are governed by the approved HMD, representation and data contract.

Background. GL-REQ-0001, GL-REQ-0102 and GL-REQ-0303 already require preserved business semantics, hierarchy and occurrence identity; GL-REQ-0301 addresses format independence and GL-REQ-0401 addresses independent inspection. None explicitly requires that an OIM or Tavi instance of an HMD-governed hierarchical document support a single directly usable CSV data file without downstream joins. This requirement defines that bounded capability without changing other bindings or their metadata contracts. [EU-PALETTE-DISCUSSION]

5.7 Business classification and code values

Business classifications and code values need an identifiable source, scope and meaning so that applications can interpret them consistently.

GL-REQ-0501 Business code values and enumerations

Statement. XBRL GL Next MUST represent relevant business enumerations and coded classifications, including tax categories, entry purposes, payment methods and processing statuses. A code MUST have an identifiable meaning within its applicable code list and version, separate from the display label. Local additions MUST NOT silently alter existing code meanings.

Notes. This does not mandate a particular taxonomy-level enumeration mechanism.

Background. XBRL Finland identifies the mixing of posting status and entry purpose in existing enumeration values, and asks for precise meanings, extensibility and a separation of codes and descriptions. [FI-IMPROVEMENTS]

GL-REQ-0502 Reference to externally governed codes

Statement. Business codes, identification schemes, unit schemes and external classifications MUST be identifiable by source and version where applicable and allow clear correspondence between local and external values. Shared values SHOULD retain their externally agreed meaning.

Background. XBRL Finland recommends unambiguous unit-code schemes and scheme-qualified organisation identifiers; the modernisation plan also recommends reuse of established identifier and code-list standards rather than inventing substitutes. [FI-IMPROVEMENTS] [MODERNIZATION-PLAN]

5.8 Business evidence, provenance, privacy and trust requirements

This chapter addresses business traceability, relevant evidence, asserted identity and authority, integrity claims, privacy and responsible AI use. It does not prescribe cryptographic technology, data packaging protocols, audit procedures or a particular trust infrastructure. [ASSURANCE-READY-DATA]

The requirements in this chapter separate four layers:

- semantic content and traceability, which belongs in XBRL GL Next;
- OIM-level packaging, canonicalization, cross-format hashing, and signature profiles, which may require broader XBRL architecture work;
- professional assurance meaning, including the level of comfort, procedures performed, and responsibility boundaries, which belongs to assurance standard setters or professional bodies; and

identity, signature, credential, timestamping, repository, encryption, and ledger services, which belong to external trust infrastructure or implementation profiles.

GL-REQ-0601 Traceable business information for audit and assurance

Statement. XBRL GL Next MUST support business facts and relationships sufficient to trace reported amounts and assertions back to relevant events, transactions, accounting records, transformations and evidence. This traceability MUST NOT itself be represented as professional assurance.

Background. The European charter seeks traceability from report facts to underlying events and evidence. It frames this as a foundation for assurance-ready reporting, not as the performance of an audit or assurance engagement. [TRWG-CHARTER]

GL-REQ-0602 Identification of evidence collections

Statement. The framework SHOULD support identifying the source materials, related facts, records, versions and supporting evidence associated with a business report or assertion, so that the scope of evidence can be understood.

Notes. Package manifests, file hashes and packaging methods are implementation concerns.

GL-REQ-0603 Origin and change history

Statement. XBRL GL Next MUST support the origin and transformations of business information, distinguishing source facts, system or management assertions, third-party evidence, auditor assertions and AI-generated interpretations where relevant. Relationships such as correction, approval and reversal MUST remain identifiable.

Background. The modernisation plan proposes recording manual, automated and AI-related origins, approval and reversal lineage; the European charter also identifies provenance and auditability as requirements to investigate. [MODERNIZATION-PLAN] [TRWG-CHARTER]

GL-REQ-0604 Responsible entities and authority

Statement. Business information and evidence SHOULD identify the relevant legal entity, system, person, role and authority responsible for creation, approval, transformation, submission or validation where applicable. Recognised legal-entity or role identifiers MAY be referenced without mandating a particular credential technology.

GL-REQ-0605 Evidence of integrity and verification

Statement. The framework SHOULD allow information that supports assessment of whether identified business records or evidence have changed, and who made relevant assertions, to be referenced or represented. Integrity of a particular item MUST NOT be taken as proof of completeness or authorisation of the source extract.

Notes. Digital signatures, timestamps, repositories and blockchain tokens are possible technical means, not business requirements.

Background. The independent review explains that hashes, chaining and timestamps may demonstrate integrity of identified records, but cannot independently establish source completeness or authorisation. Its technical signature recommendations do not become mandatory business requirements here. [MODERNIZATION-REVIEW]

GL-REQ-0606 Relevant business context for evidence

Statement. The framework SHOULD enable grouping and reference of related business facts, context, controls, evidence and reporting assertions where a fact in isolation could be misleading or incomplete.

GL-REQ-0607 Confidentiality and selective sharing

Statement. XBRL GL Next MUST accommodate confidential business and personal data and distinguish information that may be shared with different authorised recipients or for different purposes. Disclosure restrictions and any relevant business sensitivity classification MUST be expressible without exposing protected source content.

Notes. Access-control and encryption implementation are outside this business requirements document.

Background. The independent review favours minimisation and tokenisation before disclosure and distinguishes taxonomy-level classifications, instance assertions, recipient requirements and extraction policy. [MODERNIZATION-REVIEW]

Background (Finnish pilot). Free-text accounting descriptions and other unexpectedly identifying fields created personal-data risks. The software partner removed personal information from the real pilot dataset, but this was a manual process and was not necessarily straightforward to scale (§§2.2, 2.4, 3.6, 3.8). [FI-TRANSACTION-PILOT-2024]

GL-REQ-0608 Preserved meaning of trust-related information

Statement. Information about source, approval, evidence scope, integrity and confidentiality MUST preserve its declared business meaning when data is transferred across supported formats or systems.

Notes. No particular packaging, signature or trust infrastructure is required by this provision.

Background. The assurance-ready data discussion distinguishes business traceability, evidence reliability and external trust mechanisms; a signature or immutable record does not by itself establish professional assurance. [ASSURANCE-READY-DATA]

GL-REQ-0609 Responsible use of AI-assisted information

Statement. AI-assisted interpretation, classification, reconciliation and analysis SHOULD remain distinguishable from source facts and accountable business assertions. The origin and review status of material AI-generated outputs SHOULD be identifiable, and their presentation MUST NOT imply assurance or source-data completeness without supporting evidence.

Editorial integration status. The accompanying requirement crosswalk lists all 10 August and 15 October identifiers and their proposed business-level destinations. This is a candidate for review and does not amend the accepted Framework or any Canonical/Official source.

Background. The European charter identifies AI and automation readiness as a work programme objective, while the modernisation plan proposes provenance for machine-generated entries. These sources motivate distinguishing AI-generated interpretation from authenticated or reviewed source facts. [TRWG-CHARTER] [MODERNIZATION-PLAN]

Background (Finnish pilot). Stakeholders considered AI-assisted account mapping and voucher processing potentially useful, but noted that classification still requires human judgement where entity-specific meanings are involved. Better source-document quality and clear review responsibility are important (§§3.6–3.7, 4.1). [FI-TRANSACTION-PILOT-2024]

6. Open issues

- Scope of the initial shared business information set, including required, optional and repeating elements.
- Business meaning and permitted values of key enumerations, code lists and classification schemes.

- Documented debit/credit, reversal, multi-currency and business reconciliation conventions where needed.
- Business correspondence and known-loss conditions for legacy XBRL GL and external ERP/EDI source information.
- Evidence, provenance, completeness, responsibility and privacy claims required by specific business use cases.
- Independent inspection and interpretation needs for standardised Structured Tidy Data CSV, separate from any particular inspection product.
- Pilot-derived open issue: Identify the minimum information and required provenance for each declared use (tax audit, VAT, corporate tax, statistics and financial audit), including whether account-level breakdowns suffice or transaction-level and voucher-level linkage is needed. [FI-TRANSACTION-PILOT-2024]

7. Next steps

- Confirm the business requirements against agreed use cases and the existing national and international requirement inventories.
- Review shared and local business definitions, classifications and occurrence rules for consistency and coverage.
- Agree the intended business content and interoperability expectations for initial publication and pilot cases.
- Provide representative source-to-business-information examples, including UADC-style external conversion and generic Structured Tidy Data CSV inspection.
- Refer implementation methods and taxonomy-generation behaviour to the applicable Taxonomy Framework parts without inserting them into this Requirements Specification.

- Review Finnish pilot findings against business-level coverage, mapped source classification quality, supporting document links, accountable account mapping and privacy expectations; do not infer completeness from successful XBRL GL file generation alone. [FI-TRANSACTION-PILOT-2024]

Appendix A
References

IETF RFC 2119	The Internet Engineering Task Force (IETF). "Key words for use in RFCs to Indicate Requirement Levels, March 1997" Scott Bradner.
IETF RFC8174	IETF. Ambiguity of Uppercase vs Lowercase in RFC 2119 Key Words. RFC 8174, 2017.
XBRL2.1	XBRL International Inc. "Extensible Business Reporting Language (XBRL) 2.1 Specification with corrected errata dated 2 July 2008" Phillip Engel, Walter Hamscher, Geoff Shuetrim, David vun Kannon, and Hugh Wallis.
GLFAQ	XBRL International Inc. “XBRL GL - Working Group Note - XBRL Global Ledger Frequently Asked Questions (FAQ), XBRL-GL-WGN-FAQ-2007-08-01, Working Group Note dated 2007-08-01”
XBRL GL	XBRL International Inc. “XBRL Global Ledger Taxonomy Framework 2015” Eric E. Cohen, Gianluca Garbellotto, and Masatomo Goto
GLTFTA	XBRL International Inc. “XBRL GL Taxonomy Framework Technical Architecture 2015” Gianluca Garbellotto
EE1	XBRL International Inc. “Extensible Enumerations 1.0” Masatomo Goto, and Richard Ashby
OIM	XBRL International Inc. “Open Information Model 1.0” Paul Warren, Herm Fischer, and Mark Goodhand.
xBRL-CSV	XBRL International Inc. “xBRL-CSV: CSV representation of XBRL data 1.0” Herm Fischer, Paul Warren, and Mark Goodhand.
Tavi	XBRL International Inc. (XII). “Project Tavi 1.0 Public Working Draft 1 September 2026” Herm Fischer, Campbell Pryde (see https://www.xbrl.org/Specification/tavi/PWD-2026-09-01/tavi-PWD-2026-09-01.html)

XNRL GL Next

EUROPE-VISION	XBRL Europe. XBRL GL Next Vision Statement, 2026.
FI-IMPROVEMENTS	XBRL Finland. Proposed improvements to XBRL GL (provided discussion document).
FI-USE-CASES	XBRL Finland. XBRL GL Use Cases (provided spreadsheet).
ASSURANCE-READY-DATA	Cohen, Eric E. “From Drill-Down to Comfort All the Way: XBRL GL, Cryptographic

	Assurance, and the Long Road to Data-Level Trust" Discussion Document prepared for the XBRL Europe Transactional Reporting Working Group, 29 April 2026.
MODERNIZATION-PLAN	Eric E. Cohen. XBRL GL Modernization Plan: XBRL GL 2.0 Open Ledger Data Model, 4 September 2026.
MODERNIZATION-REVIEW	Independent Technical Review. Review of the XBRL GL Modernization Plan: Recommended technical and editorial revisions, 4 September 2026.
TRWG-CHARTER	XBRL Europe. Transactional Reporting Working Group Charter Statement, 2026.
UADC-POC	UADC-PoC public collaboration repository, Specifications/ and Binding documentation, https://github.com/pontsoleil/UADC-PoC (informative implementation reference, not normative).
EU-PALETTE-DISCUSSION	SAMBUICHI, Nobuyuki. "Responding to European Requirements with the XBRL GL Next Palette Model: Purpose-Specific HMDs, Semantic Paint Boxes, and Structured Tidy Data." Discussion paper, revision 7, 4 October 2026 (cover also states 5 October 2026). Informative XBRL GL Next design interpretation; not an approved Framework specification.
TAVI-TARGET-NOTE	SAMBUICHI, Nobuyuki. "XBRL GL Next as a Semantic Source for Project Tavi." Concept Note for technical discussion, 12 September 2026. Proposes additional target representations and explicitly disclaims current Tavi implementation or approval of the proposed GL Next binding.
FI-TRANSACTION-PILOT-2024	Real-Time Economy (Finland), TJR Team. "Standardisation and Use of Transaction-Level Accounting Data – Pilot Summary", Pilot Report, final version 1.0, 17 May 2024. User-supplied English AI translation dated 6 August 2026, 35 pages. Informative pilot evidence; not an XBRL GL Next normative specification.

Appendix B
Intellectual property status

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Appendix C
Document history

Date	Author	Details
6 January 2026	SAMBUICHI, Nobuyuki	v0.1 Initial public working draft.
24 February 2026	SAMBUICHI, Nobuyuki	v0.2 Changed the title to “XBRL GL Next”.
3 April 2026	SAMBUICHI, Nobuyuki	v0.3 Rewritten and consolidated in the style of the Vision Statement.
28 April 2026	SAMBUICHI, Nobuyuki	v0.4 Integrated historical background from GLFAQ and the XBRL GL Philosophy into purpose, scope, requirements, implementation support, open issues, and references, and clarified the role of XBRL GL Next as the core semantic data file or dataset for EDI Universal Adapter implementations.
29 April 2026	SAMBUICHI, Nobuyuki	v0.5 Added assurance-ready data, evidence-package, cryptographic trust, LEI/vLEI-linked credential, and blockchain-token anchoring requirements reflecting [ASSURANCE-READY-DATA].
15 October 2026	SAMBUICHI, Nobuyuki	Working revision using the 29 April Requirements draft as sole baseline; integrated comparable source proposals into existing requirements and added distinct requirements with clause-level reference codes.
6 November 2026	SAMBUICHI, Nobuyuki	Business-only consolidation of August and October requirements; removed implementation-process mandates; renumbered retained requirements and documented old-to-new mapping; added UADC and generic Structured Tidy Data CSV inspection. Added informative background to European, Finnish, modernization and assurance references; maintained. Added informative source-specific backgrounds from seven supplied discussion papers and proposals; existing requirement Statements,
7 November 2026	SAMBUICHI, Nobuyuki	Integrated Finnish 2024 transaction-level accounting data pilot: informative backgrounds added to 13 existing requirements; proposed new GL-REQ-0113 on reporting granularity and drill-down; new informative reference; limited open issue and next step.
9 November 2026	SAMBUICHI, Nobuyuki	Revised GL-REQ-0403: single-file Structured Tidy Data CSV capability for OIM and Tavi instances of HMD-governed hierarchical documents; added rationale, scope boundary and relationship to existing requirements.

Appendix D
Errata corrections in this document

No errata have been incorporated into this document.