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This document considers each principle and criteria in the G8 Open Data Charter and explains how the XBRL technology and the xEBR Core Reference Taxonomy may answer to those principles.

General criteria are in BLACK. Best practices are presented in GRAY. XBRL & xEBR CRT answers are displayed in BLUE.

Criteria	XBRL & xEBR CRT answers
Principle 1: Open Data by Default	
Establish an expectation that all (concerned) data be published openly by default, as outlined in this Charter, while recognizing that there are legitimate reason.	XBRL allows: (1) A direct access to tagged data (2) Re-using of data without rekeying (3) Tagging many different types of data (pure, monetary, text, image…); XBRL focuses on financial statements, company profiles and officials (people)
Define our open data position in a public statement of intent.	(4) XBRL is an open format that allows easy extractions (5) XBRL allows the use of data of many instances at the same time (6) Taxonomies are free and easy accessible (7) XBRL offers the possibility to compare data of different documents even with different taxonomies
Publish an (…) action plan.	(8) There are some web browsers with XBRL plug-in which allow easy XBRL display.
Publish data on a (…) portal.	(9) XBRL initiatives are deployed with different types of public organizations to supply the best data. These initiatives are handled through XBRL organizations websites, open consultations, and conferences Examples: The European Banking Authority (EBA) organizes periodically open consultations in order to get feedback and reach approval process for their XBRL taxonomies; XII provides a taxonomy validation process (10) Harmonization of data will encourage opening of the data: a lot of matching processes exist with other data formats such as the Electronic Data Interchange (EDI) standard

Principle 2: Quality and Quantity	
Release high-quality open data that are timely, comprehensive, and accurate. To the extent possible, data will be in their original, unmodified form and at the finest level of granularity available.	XBRL allows: (11) Testing the consistency of the reported data through calculation links and formulae (12) Using the data in raw mode, without any transcodification (13) Creating different levels of data granularity thought presentation trees or tables (14) Working on assurance (assertions) (15) A rendering table linkbase for display of the original data (16) A direct production of the XBRL instances by the filers (17) Technical and functional validations on both sides (18) The creation of a unique tag for each concept: "One item is represented only once" See also (3) & (30)
Ensure that information in the data is written in plain, clear language, so that it can be understood by all, though this Charter does not require translation into other languages.	XBRL allows: (19) Data rendering thanks to presentation linkbase and iXBRL (20) The possibility to create multilingual labels (21) The possibility to get a reference linkbase that presents relationships between elements and external regulations or standards In addition, (22) Most of the instance documents may be read directly by the users (23) Definitions are produced only once and centrally, while data is provided periodically (24) Giving meaning-full names to elements (avoiding acronyms) is a best practice (25) It is also advised to use full labels (that depends on the context), abbreviated definitions and full definitions. See also (27) & (28)
Make sure that data are fully described, so that consumers have sufficient information to understand their strengths, weaknesses, analytical limitations, and security requirements, as well as how to process the data.	XBRL allows: (26) Data definition in taxonomies and instance documents, including reference linkbase for defining the concepts, as well as precision and decimal attributes for qualifying the data. (27) Language attributes attached to narratives (28) Attributing units or currencies for each data

	(29) Setting the position of the data when displayed on a screen thanks to iXBRL (30) Defining scenarios (a scenario provides further contextual information about the facts, e.g. an audited or an unaudited business value) (31) Taxonomy extensions with versioning reports that provide information about the differences between two taxonomies (32) Electronic signatures and data encryption for security In addition, (33) XBRL is a language based on a W3C recommendation and declined from XML (the W3C, or World Wide Web Consortium, is the world's most authoritative body for establishing Internet protocols) See also (11), (13) & (17)
Release data as early as possible, allow users to provide feedback, and then continue to make revisions to ensure the highest standards of open data quality are met.	XBRL allows: (34) Easy information processes for a quick use of data See also (15)
Use robust and consistent metadata.	(35) XBRL is a meta language. (36) XBRL is robust because it is not possible to erase data once it has been filled; it is only possible to correct it (37) XBRL brings rules/roles to ensure the consistency of the metadata: formulae, calculations… See also (1) & (2)
Publish and maintain an up-to-date mapping of the core descriptive metadata fields to enable easier use and comprehension by people from around the world.	(38) For financial statements and company profiles, xEBR taxonomy is today the result of several mappings with local taxonomies, IFRS taxonomy and the BACH scheme See also (28)
Ensure data are fully described.	(39) For each report, linkbases define hierarchical and ordered trees of XBRL concepts See also (17), (21), (23), (24), (25) & (27)
Listen to feedback from data users.	(40) Taxonomies implementations are subject to public consultations and are also supported a XBRL International (XII) validation process See also (9) & (15)
Principle 3: Usable by All	
Release data in open formats wherever possible, ensuring that the data are available to the widest range of users for the widest range of purposes.	(41) The reported data are easily understandable by humans as well as by computers (XBRL is user friendly) See also (1), (2) (4), (5), (6) & (7)

Release as much data as possible, and where it is not possible to offer free access at present, promote the benefits and encourage the allowance of free access to data. In many cases this will include providing data in multiple formats, so that they can be processed by computers and understood by people.	XBRL allows: (42) Free use of the technology and of the data (43) Rendering in PDF, HTML, DOC or any other format See also (41)
Make data available in convenient open formats to ensure files can be easily retrieved, downloaded, indexed, and searched by all commonly used Web search applications.	(44) Each data has its own tag and the filer can transfer only one data at a time, a group of data or a complete document See also (1), (2), (18) & (43)
Principle 4: Improved Governance	
Share technical expertise and experience with each other and with other countries across the world so that everyone can reap the benefits of open data.	(45) Sharing technical expertise and experience is the aim of XBRL International (XII), XBRL Europe or any local jurisdictions (46) XBRL software vendors offer a lot of webinars, seminars, trainings (47) In order to be transparent, XBRL specifications and taxonomies are published online (48) Taxonomies and metadata can be centralized to provide an easy and comfortable access See also (15), (22) & (31)
Be transparent about our data collection, standards, and publishing processes, by documenting all of these related processes online.	See (9), (42), (47) & (48)
Develop links with civil society organizations and individuals to allow the public to provide feedback on the most important data they would like released.	See (8) & (9)
Be open about our own data standards.	See (40)
Document our own experiences of working with open data by, for example, publishing technical information about our open data policies, practices, and portals.	(49) Historic data sources can be converted into XBRL e.g. Edgar Online has produced XBRL files from 10 years of EDGAR filing at SEC See also (10), (42), (47) & (48)
Principle 5: Data for Innovation	
Work to increase open data literacy and encourage people, such as developers of applications and civil society organizations that work in the field of open data promotion, to unlock the value of open data.	(50) XBRL adds intelligence and semantics to the web technology, and it is possible to store and analyze huge volumes of XBRL data See also (4), (5), (6), (7), (42), (44), (46), (47) & (48)
Empower a future generation of data innovators by providing data in machine-readable formats.	(51) XBRL is a machine-readable format (52) XBRL is agile because there is no need to transform the data to analyze it (53) XBRL is also extensible: extensibility allows filers to make adjustments to the labels and to modify the calculation and presentation of fields in the taxonomy

	See also (31)
Support the release of data using open licenses or other relevant instruments - while respecting intellectual property rights - so that no restrictions or charges are placed on the re-use of the information for non-commercial or commercial purposes, save for exceptional circumstance.	See (4), (5), (6), (7) & (42)
Ensure data are machine readable in bulk by providing data that are well structured to allow automated processing and access.	See (41) & (53)
Release data using application programming interfaces (APIs).	(54) There are some XBRL web services, XBRL plugins, XBRL APIs and XBRL convertors to other formats See also (8)
Encourage innovative uses of our data through the organization of challenges, prizes or mentoring for data users.	(55) An academic track at the XBRL International Conference organize an annual contest