

SBR_v6 - Basic report

Respondent info

E-mail	eklund.e.mikael@gmail.com
Start time	4/21/17
End time	5/17/17

1. Respondent

Number of respondents: 1

Country	Name	Lastname	Email	Company / Organization	Department	Date of response/update
Sweden	Björn	Rydberg	bjorn.rydberg@se.ey.com	XBRL Sweden	N/A	July 19th 2018

Characteristics about the country and approach

2. Is there a cross-domain approach (SBR, Standard Business Reporting) regarding the digitalisation of information chains in your country?

Number of respondents: 1



3. Standardization across domains

Number of respondents: 1

	Data dictionaries	Data format	Filing processes	Communication from the government to filers	Platform - website (manual upload/download)	Platform - gateway (system-to-system - connection)	Total	Average
Tax - corporate income tax	1	0	0	0	0	0	1	1
Tax - VAT	1	0	0	0	0	0	1	1
Tax - wage tax	1	0	0	0	0	0	1	1
Tax - personal taxes	1	0	0	0	0	0	1	1
Annual Accounts - Micro entities	1	0	0	0	0	0	1	1
Annual Accounts - Small entities	1	0	0	0	0	0	1	1
Annual Accounts - Medium entities	0	0	0	0	0	0	0	
Annual Accounts - Large entities	0	0	0	0	0	0	0	
Annual Accounts - Listed companies	0	0	0	0	0	0	0	
Statistics	1	0	0	0	0	0	1	1
Banks (credit revisioning)	0	0	0	0	0	0	0	
Supervision on Educational institutions	0	0	0	0	0	0	0	
Supervision on Building corporations	0	0	0	0	0	0	0	
Supervision on Healthcare	0	0	0	0	0	0	0	
Supervision on Financial Institutions - Local FSA	0	1	0	0	1	1	3	4.33
Supervision on Financial Institutions - EBA	1	1	1	1	0	1	5	3.2
Supervision on Financial Institutions - EIOPA	1	1	1	1	0	1	5	3.2
Other	0	0	0	0	0	0	0	
Sustainability Reporting	0	0	0	0	0	0	0	
Total	9	3	2	2	1	3	20	1.77

4. Additional information regarding standardization across domains

Number of respondents: 1

- The Government has commissioned the Swedish Companies Registration Office (Bolagsverket) to implement a digital service for filing company accounts data in connection with annual reports. The service is launched in April 2018. XBRL (iXBRL) is selected as bearer of the information. (XBRL is since 2015 officially Swedish Standard for digital financial reporting – SS 40100).

The voluntarily filing is lead by Bolagsverket in dialogue with the Ministry for Enterprise and Innovation. In cooperation with the Swedish Accounting Standards Board (BFN), the Swedish Tax Agency (SKV), Statistics Sweden (SCB), Sweden's financial supervisory body Finansinspektionen and related interested parties. In dialogue with the Swedish National Financial Management Authority (ESV), the Swedish National Archives (Riksarkivet) and other related partners.

The filing will up-front be voluntary.

<http://bolagsverket.se/en/fee/e-services/filing-annual-report>

5. Please describe the definitions used for categorizing micro, small, medium and large companies.

No answers.

Characteristics about the cross-domain approach

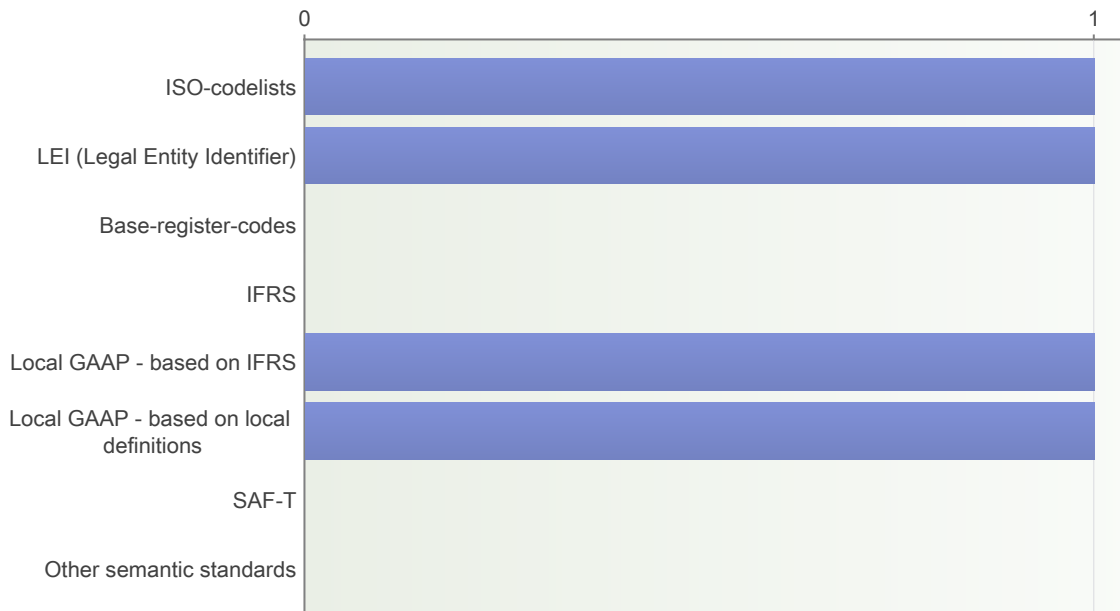
6. Please describe the way how assurance is provided on the data

Number of respondents: 1

- No mandate for assurance in place. No known voluntary assurance at present. For filing of the auditors report there is a separate taxonomy developed to host this information. Owner of the Auditors Report taxonomy is the institute of Chartered accountants in Sweden, FAR.

7. Semantic standards used

Number of respondents: 1

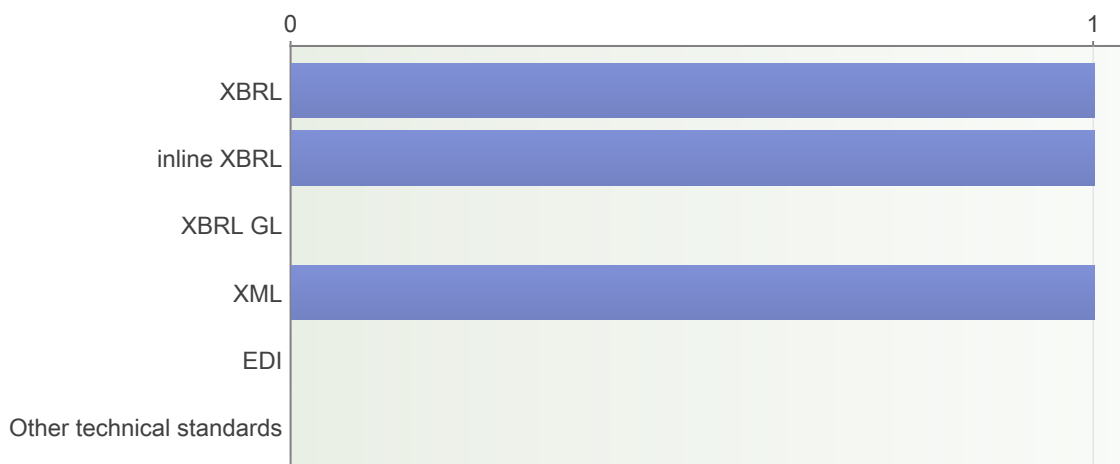


8. Please provide a reference / explanation to semantic standards

No answers.

9. Technical standards used

Number of respondents: 1

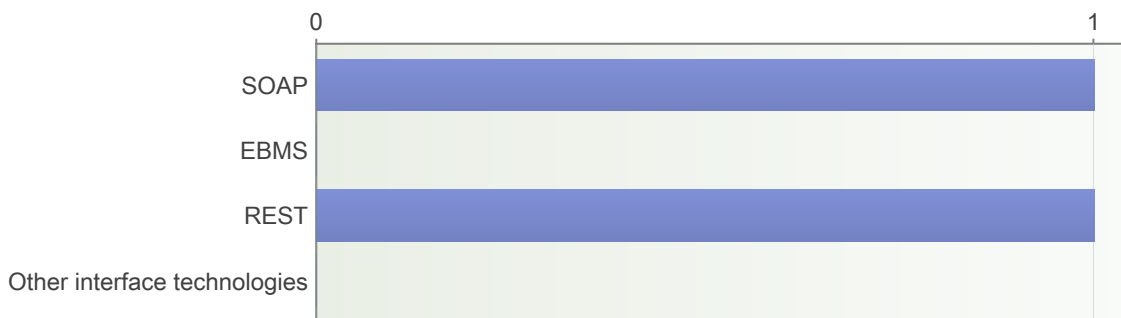


10. Please provide a reference / explanation to technical standards

No answers.

11. Interface technologies used

Number of respondents: 1



12. Please provide a reference / explanation to interface technologies

Number of respondents: 1

- Questions from Björn to Bokagsverket?????????

13. Security standards and technologies used

Number of respondents: 1



14. Please provide a reference / explanation to security methods

No answers.

15. In your country, is there a mandated standard chart of accounts with mappings to regulatory reportings?

Number of respondents: 1



16. In your country, is there a referential chart of accounts with mappings to regulatory reportings?

Number of respondents: 1



17. Additional information regarding your approach with generating aggregated data from transactional data

Number of respondents: 1

- There is a very commonly used mapping off accounts, though it is still voluntary.

18. What are the main benefits that you are expecting to gain from having the cross-domain approach?

Number of respondents: 1

	Reduce burden on data providers	Reduce data collection costs for data receivers	Reduce reporting data collection time for data receivers	Increase quality of data	Total	Average
Tax - corporate income tax	1	1	0	1	3	2.33
Tax - VAT	1	1	0	1	3	2.33
Tax - wage tax	0	1	0	1	2	3
Tax - personal taxes	0	1	0	1	2	3
Annual Accounts - Micro entities	0	1	0	1	2	3
Annual Accounts - Small entities	1	1	0	1	3	2.33
Annual Accounts - Medium entities	1	0	0	1	2	2.5
Annual Accounts - Large entities	1	0	0	1	2	2.5
Annual Accounts - Listed companies	1	0	0	1	2	2.5
Statistics	1	0	0	1	2	2.5
Banks (credit revisioning)	1	1	1	1	4	2.5
Supervision on Educational institutions	0	0	0	0	0	
Supervision on Building corporations	0	0	0	0	0	
Supervision on Healthcare	0	0	0	0	0	
Supervision on Financial Institutions - Local FSA	1	1	0	1	3	2.33
Supervision on Financial Institutions - EBA	1	1	1	1	4	2.5
Supervision on Financial Institutions - EIOPA	1	1	1	1	4	2.5
Other	0	0	0	0	0	
Sustainability Reporting	0	0	0	0	0	
Total	11	10	3	14	38	2.56

19. Optional information about the main benefits

No answers.

From transactional data to aggregated data

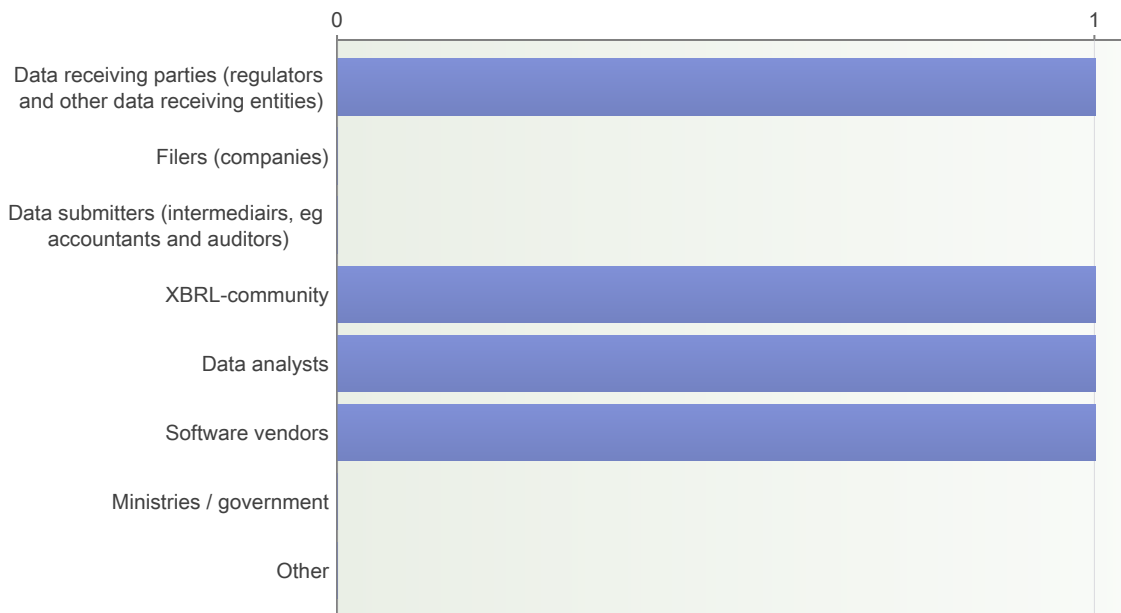
20. Please describe what other benefits you are expecting from the cross-domain approach?

Number of respondents: 1

- Innovation

21. Which stakeholders are the driving forces behind the cross-domain approach?

Number of respondents: 1

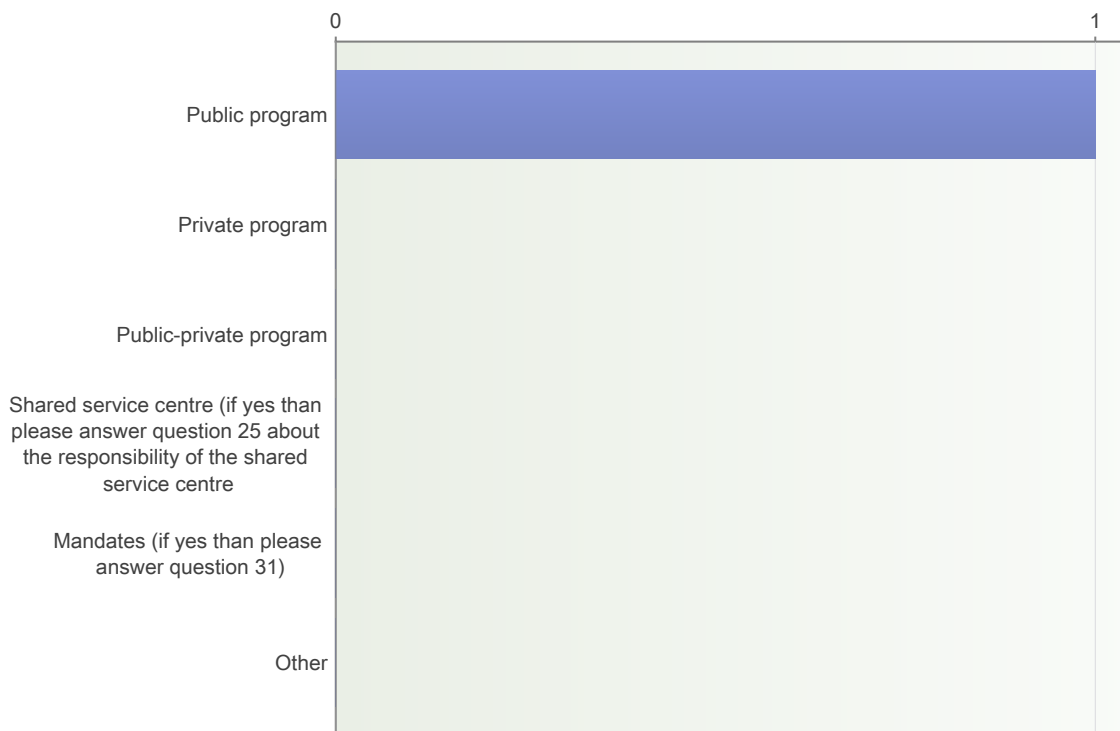


22. Optional information about the stakeholders and driving forces

No answers.

23. Which instruments are used to reach the goals of the cross-domain approach

Number of respondents: 1



Motivators to move towards a cross-domain approach

24. Optional information about the instruments used

No answers.

25. What is the responsibility of the shared service centre?

No answers.

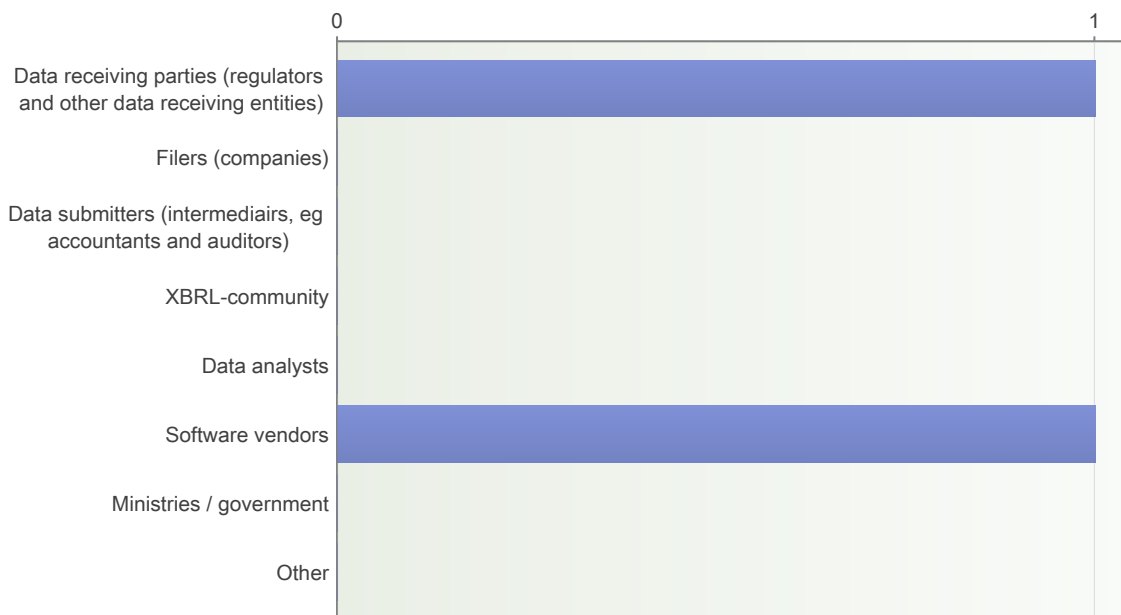
26. Optional information about the shared service centre

Number of respondents: 1

- N/A

27. Which stakeholders were involved in the architectural choices regarding the data processes and platforms

Number of respondents: 1



28. Optional information about the stakeholders involved in the architectural choices regarding the data processes and platforms

No answers.

Governance model of the cross-domain approach

29. To what extent are stakeholders involved in the implementation of the cross-domain approach?

Number of respondents: 1

	0	1	2	3	4	5	Total	Average
Data receiving parties (regulators and other data receiving entities)	0	0	0	0	0	1	1	5
Filers (companies)	0	0	0	0	0	0	0	
Data submitters (intermediaries, eg accountants and auditors)	0	0	1	0	0	0	1	2
XBRL-community	0	0	0	0	0	1	1	5
Data analysts	0	0	0	0	1	0	1	4
Software vendors	0	0	0	1	0	0	1	3
Ministries / government	0	0	1	0	0	0	1	2
Other	0	0	0	0	0	0	0	
Total	0	0	2	1	1	2	6	3.5

30. Optional information about the extent of stakeholders involved in the implementation of the cross-domain approach (SBR)

Number of respondents: 1

- There is a cooperation between governmental agencies to agree on taxonomies.

31. Please indicate if there is a mandate regarding some reporting domain / some part of the cross-domain approach?

Number of respondents: 1

	Data dictionaries	Data format	Filing processes	Communication from the government to filers	Platform - website (manual upload /download)	Platform - gateway (system-to-system - connection)	Total	Average
Tax - corporate income tax	0	0	0	0	0	0	0	
Tax - VAT	0	0	0	0	0	0	0	
Tax - wage tax	0	0	0	0	0	0	0	
Tax - personal taxes	0	0	0	0	0	0	0	
Annual Accounts - Micro entities	0	0	0	0	0	0	0	
Annual Accounts - Small entities	0	0	0	0	0	0	0	
Annual Accounts - Medium entities	0	0	0	0	0	0	0	
Annual Accounts - Large entities	0	0	0	0	0	0	0	
Annual Accounts - Listed companies	0	0	0	0	0	0	0	
Statistics	0	0	0	0	0	0	0	
Banks (credit revisioning)	0	0	0	0	0	0	0	
Supervision on Educational institutions	0	0	0	0	0	0	0	
Supervision on Building corporations	0	0	0	0	0	0	0	
Supervision on Healthcare	0	0	0	0	0	0	0	
Supervision on Financial Institutions - Local FSA	0	0	0	0	0	0	0	
Supervision on Financial Institutions - EBA	1	1	1	1	0	1	5	3.2
Supervision on Financial Institutions - EIOPA	1	1	1	1	0	1	5	3.2
Other	0	0	0	0	0	0	0	
Sustainability Reporting	0	0	0	0	0	0	0	
Total	2	2	2	2	0	2	10	3.2

32. Additional information regarding standardization across domains

No answers.

33. How do you measure the effectiveness of the cross-domain approach (SBR) initiative?

No answers.

34. Past studies made about the effectiveness of the cross-domain approach (SBR)

Number of respondents: 1

- N/A No measuring so far

35. Please evaluate your progress regarding cross-domain standardization

Number of respondents: 1

	0	1	2	3	4	5	Total	Average
Data dictionaries	0	0	0	1	0	0	1	3
Data format	0	0	0	1	0	0	1	3
Filing processes	1	0	0	0	0	0	1	0
Communication from the government to filers	0	1	0	0	0	0	1	1
Platform - website (manual upload/download)	1	0	0	0	0	0	1	0
Platform - gateway (system-to-system-connection)	0	1	0	0	0	0	1	1
Total	2	2	0	2	0	0	6	1.33

36. Please evaluate the adaptation level of cross-domain approach (SBR) complying electronic filings per reporting domain

Number of respondents: 1

	0 = paper - mail	1 = unstruct ured data - web upload	2 = structur ed data - web upload	3 = unstruct ured data - system to system	4 = structur ed data - system to system	Total	Average
Tax - corporate income tax	0	0	0	0	0	0	
Tax - VAT	0	0	0	0	0	0	
Tax - wage tax	0	0	0	0	0	0	
Tax - personal taxes	0	0	0	0	0	0	
Annual Accounts - Micro entities	0	0	0	0	0	0	
Annual Accounts - Small entities	0	0	0	0	0	0	
Annual Accounts - Medium entities	0	0	0	0	0	0	
Annual Accounts - Large entities	0	0	0	0	0	0	
Annual Accounts - Listed companies	0	0	0	0	0	0	
Statistics	0	0	0	0	0	0	
Banks (credit revisioning)	0	0	0	0	0	0	
Supervision on Educational institutions	0	0	0	0	0	0	
Supervision on Building corporations	0	0	0	0	0	0	
Supervision on Healthcare	0	0	0	0	0	0	
Supervision on Financial Institutions - Local FSA	0	0	0	0	0	0	
Supervision on Financial Institutions - EBA	0	0	0	0	1	1	5
Supervision on Financial Institutions - EIOPA	0	0	0	0	1	1	5
Other	0	0	0	0	0	0	
Sustainability Reporting	0	0	0	0	0	0	
Total	0	0	0	0	2	2	5

37. Additional information about the progress and adaptation

Number of respondents: 1

- See also answer to Q 4

38. Please evaluate the adaptation level of all electronic filings per reporting domain

Number of respondents: 1

	0 = paper - mail	1 = unstruct ured data - web upload	2 = structur ed data - web upload	3 = unstruct ured data - system to system	4 = structur ed data - system to system	Total	Average
Tax - corporate income tax	0	0	1	0	0	1	3
Tax - VAT	0	0	1	0	0	1	3
Tax - wage tax	0	0	1	0	0	1	3
Tax - personal taxes	0	0	1	0	0	1	3
Annual Accounts - Micro entities	1	0	0	1	0	2	2.5
Annual Accounts - Small entities	1	0	0	1	0	2	2.5
Annual Accounts - Medium entities	1	0	0	0	0	1	1
Annual Accounts - Large entities	1	0	0	0	0	1	1
Annual Accounts - Listed companies	1	0	0	0	0	1	1
Statistics	0	0	1	0	0	1	3
Banks (credit revisioning)	0	0	0	0	0	0	
Supervision on Educational institutions	0	0	0	0	0	0	
Supervision on Building corporations	0	0	0	0	0	0	
Supervision on Healthcare	0	0	0	0	0	0	
Supervision on Financial Institutions - Local FSA	1	0	1	0	1	3	3
Supervision on Financial Institutions - EBA	0	0	0	0	1	1	5
Supervision on Financial Institutions - EIOPA	0	0	0	0	1	1	5
Other	0	0	0	0	0	0	
Sustainability Reporting	0	0	0	0	0	0	
Total	6	0	6	2	3	17	2.77

39. Please evaluate the level of XBRL filing per reporting domain

Number of respondents: 1

	0 %	20 %	40 %	60 %	80 %	100 %	Total	Average
Tax - corporate income tax	1	0	0	0	0	0	1	1
Tax - VAT	1	0	0	0	0	0	1	1
Tax - wage tax	1	0	0	0	0	0	1	1
Tax - personal taxes	1	0	0	0	0	0	1	1
Annual Accounts - Micro entities	1	0	0	0	0	0	1	1
Annual Accounts - Small entities	1	0	0	0	0	0	1	1
Annual Accounts - Medium entities	1	0	0	0	0	0	1	1
Annual Accounts - Large entities	1	0	0	0	0	0	1	1
Annual Accounts - Listed companies	1	0	0	0	0	0	1	1
Statistics	1	0	0	0	0	0	1	1
Banks (credit revisioning)	1	0	0	0	0	0	1	1
Supervision on Educational institutions	1	0	0	0	0	0	1	1
Supervision on Building corporations	1	0	0	0	0	0	1	1
Supervision on Healthcare	1	0	0	0	0	0	1	1
Supervision on Financial Institutions - Local FSA	1	0	0	0	0	0	1	1
Supervision on Financial Institutions - EBA	0	0	0	0	0	1	1	6
Supervision on Financial Institutions - EIOPA	0	0	0	0	0	1	1	6
Other	0	0	0	0	0	0	0	
Sustainability Reporting	0	0	0	0	0	0	0	
Total	15	0	0	0	0	2	17	1.59

40. Additional information about the adaptation level of all electronic filings

Number of respondents: 1

- Please notice that filing of Annual Accounts to Bolagsverket is in iXBRL. To date (From start in March 2018 to July 2018) approximately 1500 voluntary submissions of annual reports in the M2M solution is recorded. Out of a total population is around 400.000.

41. Please indicate if you have plans to increase standardization in the cross-domain approach for each reporting domain in the near future

Number of respondents: 1

	Data dictionaries	Data format	Filing processes	Communication from the government to filers	Platform - website (manual upload/download)	Platform - gateway (system-to-system - connection)	Total	Average
Tax - corporate income tax	1	0	0	0	0	0	1	1
Tax - VAT	0	0	0	0	0	0	0	
Tax - wage tax	0	0	0	0	0	0	0	
Tax - personal taxes	0	0	0	0	0	0	0	
Annual Accounts - Micro entities	0	0	0	0	0	0	0	
Annual Accounts - Small entities	1	1	1	1	0	1	5	3.2
Annual Accounts - Medium entities	1	1	1	1	0	1	5	3.2
Annual Accounts - Large entities	1	1	0	0	0	0	2	1.5
Annual Accounts - Listed companies	0	0	0	0	0	0	0	
Statistics	1	0	0	0	0	0	1	1
Banks (credit revisioning)	0	0	0	0	0	0	0	
Supervision on Educational institutions	0	0	0	0	0	0	0	
Supervision on Building corporations	0	0	0	0	0	0	0	
Supervision on Healthcare	0	0	0	0	0	0	0	
Supervision on Financial Institutions - Local FSA	0	0	0	0	0	0	0	
Supervision on Financial Institutions - EBA	0	0	0	0	0	0	0	
Supervision on Financial Institutions - EIOPA	0	0	0	0	0	0	0	
Other	0	0	0	0	0	0	0	
Sustainability Reporting	0	0	0	0	0	0	0	
Total	5	3	2	2	0	2	14	1.98

42. Additional information about the future plans on standardization in the cross-domain approach

No answers.

Methods of measuring effectiveness of the cross-domain approach

43. Narrative history about the project

Number of respondents: 1

- XBRL-Sweden was founded in 2003 and the current project originate from initiatives out of the XBRL organization. There is a broad common view within the community of the XBRL-Sweden members (Audit and accounting firms, Software vendors, Credit rating industry, consulting) about the broad benefits of an SBR-based implementation in Sweden.

Early the Companies Registration office/Business registrer was approached and an early voluntary filing was set up out of a common project in 2006 for submissions of Annual reports (with XBRL as information provided). This project was eventually closed and replaced by the current project as outlined under Q4 above.

XBRL was in 2015 accepted as a Swedish National Standard (SS40100).

From 2015 Swedish Tax Authorities, Statistics Sweden, Swedish FSA and Companies Registration office are connected to the XBRL Sweden board. SBR-adoption is discussed and evaluated within this constellation. The Authorities also formed groups for common projects covering important SBR-related issues as a common taxonomy/standardisation of common elements and other.

44. Narrative story of future plans

Number of respondents: 1

- We have a clear vision to accomplish an SBR-implementation in Sweden. The current implementation of digital annual reports to Companies Registrations office is an important corner-stone in the Swedish SBR project. Plans are now to consistently ongoing now evaluate the case for a broader implementation including also the information chains for Tax and Statistics.

45. Narrative story of factors affecting the local adoption

Number of respondents: 1

- Local adoption is highly dependent upon the Governments ambition on digitalization and priorities within that area within the business sector.

46. Narrative story of past or current challenges

No answers.

Evaluation of progress and adaptation of the cross-domain approach

Digitisation of information flows