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**NATIONAL STANDARD OF THE
PEOPLE'S REPUBLIC OF CHINA**

GB/T 25500.1-2010

**Extensible Business Reporting Language (XBRL) specification
-- Part 1: Base**

可扩展商业报告语言 (XBRL) 技术规范 第1部分: 基础
(English Translation)

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Foreword

GB/T 25500 "eXtensible Business Reporting Language (XBRL) Technical specifications" is divided into four parts.

--- Part 1. Basic;

--- Part 2. Dimensions;

--- Part 3. formula;

--- Part 4. version.

This section GB/T Part of 125,500.

This section drafted in accordance with GB/T 1.1-2009 given rules.

The technical content portion eXtensible Business Reporting Language technology developed by XBRL International Specification Version 2.1 (Extensible BusinessReportingLanguageSpecification2.1) (July 2, 2008 Errata revision) are basically the same.

This part of the jurisdiction of the People's Republic of China Ministry of Finance.

This part mainly drafted by. China Securities Regulatory Commission Information Center, Ministry of Finance People's Republic of China, the Shanghai Stock Exchange the Shenzhen Stock Exchange, Chinese Academy of Sciences, Graduate School of Computing

and Communication Engineering.

Introduction

Extensible Business Reporting Language (ExtensibleBusinessReportingLanguage, XBRL) is based on Extensible Markup Language (ExtensibleMarkupLanguage, XML) open technology standard business reports. It is by giving financial and accounting reports and other services Data in the report to increase a particular tag, the definition of the relationship, so that the computer can "read" these reports, and in line with business logic deal with.

The idea was first proposed by XBRL AICPA Charles Hoffman presented in 1998. Subsequently, the United States Association of Certified Public Accountants Will (AICPA) made under the auspices of the first XBRL prototype. XBRL technology is widely used in financial reports, annual reports of listed companies, Finance institutions regulatory reporting, tax reporting and so on, in the United States, Britain, Japan, Australia and many other countries have been put into practical application use. In China, XBRL information disclosure of listed companies has been applied to the field of information disclosure and funds, and achieved good results.

Application of XBRL technology, repetitive data entry avoid reporting,, transfer, conversion, than other artificial operations, reduce errors Rate and improve data generation, transmission, efficiency and level of information. Therefore, to promote XBRL application in China, will help to promote financial Use meter depth analysis reports and other reporting business information, improve regulatory efficiency. XBRL specification is required for the application of the XBRL total the same underlying technology standard to follow. Development of XBRL technical specifications, basic work is to promote XBRL application in our country. Currently, the international on both follow the technical specifications developed by XBRL International.

This part is the core XBRL specification, defines the technical architecture of XBRL defines XBRL taxonomy and instance document XML elements and attributes used.

Extensible Business Reporting Language (XBRL) Technical specifications - Part 1. Basic

1 Scope

GB/T 25500 provisions of this part of the XBRL technical architecture defined XBRL taxonomies and instance documents used XML elements and attributes.

This section applies to XBRL taxonomy development, preparation, or use an instance of the document, as well as related development and application of XBRL.

2 Normative references

The following documents for the application of this document is essential. For dated references, only the dated version suitable for use herein Member. For undated references, the latest edition (including any amendments) applies to this document.

GB/T 18793-2002 Information technology - Extensible Markup Language (XML) 1.0

3 Terms and Definitions

The following terms and definitions apply to this document.

Taxonomy

Combination of XML schema files and XBRL linked libraries. Among them, the libraries can be referenced or through linkbaseRef element schema file it is embedded in the pattern file.

Sort mode taxonomyschema XBRL syntax definition of the concept of an XML schema file.

Link Library linkbase Several concepts used to describe the taxonomy of XLink extended link semantics collection.

Can be found in the classification criteria set DiscoverableTaxonomySet; DTS CLASSIFICATION standard mode and a set of libraries formed by reference. DTS is by traversing range classification and standard mode Link library links or references to discover all classification standard mode and link libraries. DTS has at least one classification standard mode should be cited with xbrl-instance-2003-12-31.xsd schema file.

The fact that fact

Specific business content, and multiple points simple fact fact compoundfact two types. The fact is that complex things simple Solid combination. The mere fact that data item to express, and the fact that the composite expression tuple.

Element

XML elements defined in the XML schema file.