

# SASB Draft XBRL Taxonomy

Taxonomy Architecture  
Guidance Task Force (TAGTF),  
XBRL International

Response to request for Public  
Comment

22<sup>nd</sup> April 2021

## Introduction

XBRL International (XII) is the governing body of the XBRL Specifications. Through XII's Best Practices Board, the Taxonomy Architecture Guidance Task Force (TAGTF) has the remit to develop, publish and promote official best practice in the area of taxonomy architecture. Our guidance is based on the experience and outcomes of many diverse XBRL reporting programmes and taxonomy projects.

We welcome the release of the SASB draft taxonomy as part of the increasing global focus on ESG reporting. Furthermore, we welcome the opportunity to comment on the draft taxonomy which we believe has the potential to be used widely for this purpose.

In writing our response, we have considered several of our published guidance documents<sup>1</sup> and have noted areas where SASB may be able to make the taxonomy more useful for data producers and consumers. We have only commented on areas where we have published guidance.

Please be aware the comments in this document are suggestions from the TAGTF and may not represent the views of XII governing bodies or the organisations that employ the participants.

Members of the TAGTF who contributed to this response are:

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## Responses to questions

### Do you foresee any issues with the taxonomy being used globally across jurisdictions?

The SASB taxonomy follows much of what is considered best practice to enable it to be used globally across jurisdictions. This includes documentation, such as the Preparers' Guide and a sample report with realistic data. However, we note that the taxonomy does not have an accompanying taxonomy architecture document.

In the case where the taxonomy is expected to be used broadly, we consider this a vital part of documentation so that the taxonomy is extended, imported and otherwise used in a consistent and expected manner. In the specific case of the SASB taxonomy, we consider the use that has been made of other taxonomies to be particularly important to include in the taxonomy architecture description. This would include:

- A list of taxonomies that the SASB taxonomy depends on (dependent taxonomies)
- The extent to which the dependent taxonomies are used
- How different versions of dependent taxonomies relate to the SASB taxonomy now and ongoing. For example, the 2020 SEC Reporting Taxonomy (SRT) is imported, however, the relationship between the two taxonomies is not clear
- If and how the SASB taxonomy will be adjusted whenever a dependent taxonomy is updated

We also note that, possibly as a result of being the first published release, there is no indication how future changes will be communicated to taxonomy users. We recommend that SASB consider how changes will be communicated to the expected technical and business users of the taxonomy. This will make other jurisdictions more confident in making long-term decisions about the use of the SASB taxonomy.

Finally, the use of unsecure "http" web addresses for the taxonomy should be changed to use the "https" protocol. Our experience is that it is increasingly common for unsecure protocols to be blocked by corporate IT and therefore may prevent the taxonomy being used. We expect to see the transition from http to https for most taxonomies in the upcoming years and experience shows that this is a non-trivial task once the taxonomy is in live use.

### Do you have any recommendations to enable wider adoption of XBRL based SASB reporting?

We believe that a key characteristic that will affect the take up of the SASB taxonomy is how easily it can be coupled with other taxonomies. The responses to the other questions largely concern how to achieve this.

In addition, SASB should consider adding a licence<sup>1</sup> (preferably one that is permissive) to improve take-up of the taxonomy. as this removes questions that potential users may have about how they are allowed to use it.

The draft taxonomy required registration to download which could be considered not “free”. The SASB may wish to consider the usual approach of allowing the taxonomy to be accessed without registration to make it accessible to everyone.

The SASB should also submit all taxonomy versions to the XII Taxonomy Registry<sup>2</sup> which is a centralised view of taxonomies available around the world. This increases the visibility of the taxonomy for those that are interested in collecting ESG data.

### Should SASB taxonomy use elements from GAAP/IFRS taxonomies where applicable?

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Reuse is recommended when it is beneficial to guarantee consistency with a pre-existing taxonomy. So, for example, LEIs reported in XBRL reports for the SASB taxonomy will be entirely consistent with other LEIs in other XBRL reports. This is a strong benefit to users of the taxonomy as elements are consistent across different reports and directly comparable.

It follows that any financial or other elements required for a SASB report that are canonically defined in other taxonomies should be included through reuse. However, the view of the TAGTF is that the widest take-up of the taxonomy will be achieved through allowing flexibility in where such elements are sourced.

SASB may benefit from adjusting the taxonomy architecture to allow it to be easily coupled with existing taxonomies. For example, there may be an entry point specific designed to be coupled with another financial taxonomy. The default for this may be US GAAP or IFRS (or both separately) which would also show other users the mechanism to be used.

In general terms, the first step to achieving this is often to separate the taxonomy into a dictionary and a framework. Where, in this case, the dictionary describes SASB or ESG specific terms and the framework describes how the SASB's and other taxonomy elements are combined to give a SASB-compliant report.

What should be avoided is redefinition of taxonomy components that are already described in another taxonomy, for example, the current redefinition of several elements from the SRT taxonomy. Not only does this approach make it harder to identify that the elements have the same meaning, this also increases the maintenance burden of the SASB taxonomy.

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<sup>1</sup> A link to permissive licence can be added in the taxonomy package meta-data file using *tp:license* element

<sup>2</sup> <https://taxonomies.xbrl.org>

## Should SASB taxonomy use typed dimensions?

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This is exactly the type of question we seek to make easy to answer through our guidance, however, there is not enough context to provide a definitive answer in this case.

In general, typed dimensions are a commonly used part of the specification and, if it is the best way to model the semantics of the report, then SASB should use them. In some scenarios, they can be beneficial to reduce the need for entity specific extensions which is a stated goal of the taxonomy design.

The TAGTF would be happy to look at specific examples of usage and propose an approach based on our guidance and extend our guidance with these use cases.

## Other comments

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This section covers other areas of TAGTF guidance not directly covered by the questions asked.

### Publication and packaging

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In general, the publishing and packaging of the taxonomy matches our guidance. Packaged and hosted versions are made available, it does not repackage dependent taxonomies and the package contains a good description of the taxonomy scope and purpose.

Taxonomy package metadata is always useful for taxonomy users and we suggest some changes that would maximise this benefit below:

- The identifier as given is insufficient to uniquely identify a specific taxonomy version. A version part should be added to make this unique across versions.
- The taxonomy name may cause confusion if SASB were to release other taxonomies in the future. We believe that a better name would include an indication as to the purpose of the taxonomy to allow for future taxonomies.
- The publication date for the taxonomy was in the future when released, this is counter-intuitive and, while the exact date is not generally considered important, SASB may wish to ensure that this is in the past so that there is no confusion about whether the taxonomy is actually published or not.
- Three of the four entry points described in the Preparers' Guide are not listed in the taxonomy package. To make users aware of all entry points, these should be added as entry points in the taxonomy package metadata.

## Maintenance considerations

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The taxonomy uses separate hypercube elements across different extended link roles. It is perfectly legal for the same hypercube element to be reused across different extended link roles. SASB may consider reusing a single hypercube element in this manner to avoid the maintenance effort for 300+ hypercube elements and their labels.

## Taxonomy labels

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Taxonomy labels are the primary means by which business meaning is given to the taxonomy and therefore it is appropriate to give them special consideration. We note that taxonomies are long-lived business artefacts and so the negative impact and cost of even small issues builds up considerably over time if not fixed immediately.

The standard labels seem to be well constructed and unique, however, several minor typos and spelling mistakes are present in the labels. We recommend that the taxonomy quality assurance approach includes automated checking of labels during taxonomy authoring to avoid this.

Terse labels are defined in the XBRL 2.1 specification as "Short label for a Concept, often omitting text that should be inferable when the concept is reported in the context of other related concepts.". It was unclear to the group whether the terse labels included in the taxonomy fit this description. We recommend that the taxonomy documentation contains a description of the contents of these labels and, if they do not meet the standard definition of a terse label, then a custom role is created to contain this information.

In some cases, the standard labels contain examples, for example in "*label\_CoreProductsOrServicesIsSubjectToGovernmentRequiredMonitoringBlockingContentFilteringOrCensoring*". There is a specific role already defined for examples and it would be clearer if these were used.

## Dimension defaults

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A useful feature of XBRL is the ability to define a default dimension member for dimensions. This aids the understanding of the breakdown by providing a natural "total" to each breakdown and would be appropriate for most, if not all, of the dimensional breakdowns in the SASB taxonomy.

For example, in the case of "Global Systemically Important Bank Score" (FN-CB-550a.1.), an overall score is required as well as scores across a few categories. The current dimension breakdown does not define a member to capture the overall score and could be a modelling error. If an "overall score" member was defined, this would be a natural default for this dimension and increase the clarity of the taxonomy and reports made using it.

## Contact

The TAGTF guidance is published in full for access by XII members at [www.xbrl.org/guidance](http://www.xbrl.org/guidance).

We would be happy to provide more information on any of the points made. Please contact us at [tagtf@xbrl.org](mailto:tagtf@xbrl.org).

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<sup>i</sup> TAGTF's guidance documents used for this review of the SASB taxonomy were:

- [How to reuse an existing taxonomy](#)
- [Dimensions technical FAQ](#)
- [Taxonomy Supporting Documentation](#)
- [When to use multiple label roles or types](#)
- [Taxonomy labelling and how to create good standard labels](#)
- [Taxonomy Publication and Taxonomy Package Documentation](#)