



# Transition from XBRL to iXBRL

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# Agenda

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**Standard Business Reporting in the Netherlands**

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Pilot Year 2026 and Chosen Solution

# Standard Business Reporting in the Netherlands

## Goals

- Reduce administrative burden of information exchange
- Increase efficiency of service providing
- Increase quality of data and transparency

## Standardisation

- Data definitions: Taxonomy
- Processes: Central via Digipoort
- Technology: XBRL

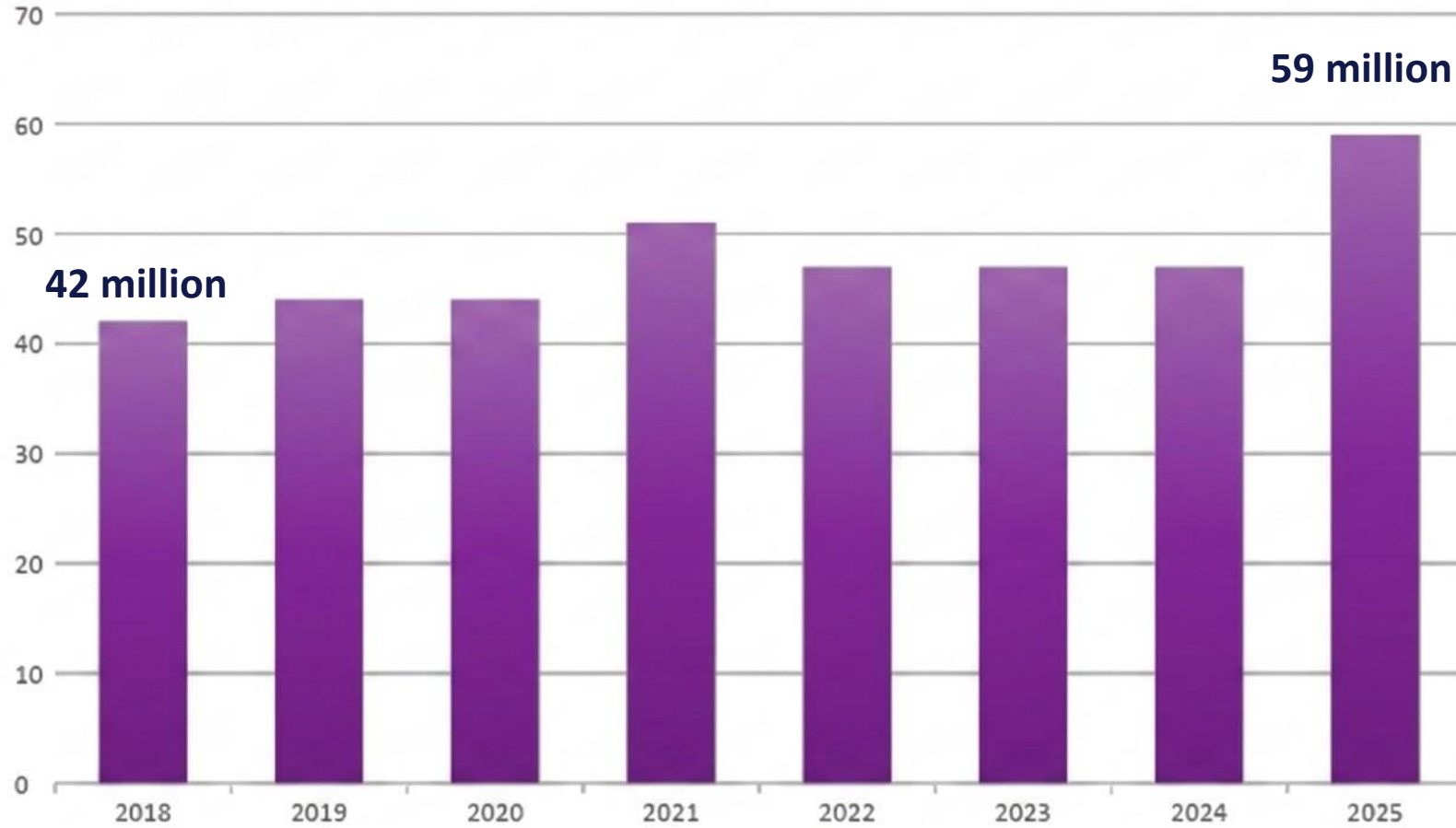
## Used for

- Low frequency periodic reporting
- Financial reporting
- Tax declarations

## Data Exchange Pattern

- Push mechanism
- Digipoort as central exchange platform

# Standard Business Reporting in the Netherlands



Belastingdienst

**KVK**



Ministerie van Onderwijs, Cultuur en  
Wetenschap



# Standard Business Reporting in the Netherlands

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**2026**

## Inline XBRL officially supported in SBR

### Chamber of Commerce (KVK)

First domain to accept inline XBRL besides traditional XBRL — for filing of financial year 2025.

### Educational Institutions (DUO/OCW)

Start pilot year in 2026 — phased transition to iXBRL mandatory reporting.

# XBRL for Educational Institutions

## History

2016

### XBRL introduced for Dutch educational institutions

Only human-to-system submission via dedicated reporting portal

2026

### Pilot year — iXBRL for educational institutions

Voluntary participation; submit traditionally + resubmit via iXBRL in test environment (DUO)

#### Breakdown

	Current	Previous
Buildings	<input type="text"/>	<input type="text"/>
Land	<input type="text"/>	<input type="text"/>
Inventory and appliances	<input type="text"/>	<input type="text"/>
Other tangible assets	318.100.000	296.000.000
Property, plant and equipment in progress and prepayments of property, plant and equipment	<input type="text"/>	<input type="text"/>
Property, plant and equipment not used in the production process	<input type="text"/>	<input type="text"/>
<b>Total of property, plant and equipment</b>	318.100.000	296.000.000

# Why transition to iXBRL?

## Key benefits for educational institutions



### One Document

Annual report readable by humans and machines — no separate XBRL and PDF files needed.



### Time Savings

No duplicate data entry. Same information available to all parties, including the external auditor.



### Reliable Data

No manual re-keying reduces errors. Auditor-verified data flows directly into the report.



### Future-Proof

Aligns with national and international (EU) standards for digital reporting.



### Efficient Reporting

From iXBRL file to PDF to website publication — all from one single source.



### Chain Integration

Better integration across institutions, accounting firms, auditors, DUO, and OCW.

# Implementation Roadmap

2026

## Pilot Year

Voluntary participation. Submit first in the traditional way (before 1 July), then resubmit via iXBRL in a test environment (before 1 December).

- Voluntary and supported
- Test environment at DUO
- Choose your software vendor
- No obligation to continue

2027

## Transition Year

Voluntary switch to iXBRL. Benefit from pilot experiences and best practices. Finalise your process and prepare your staff and systems.

- Open to all institutions
- Apply pilot best practices
- Finalise process
- Prepare staff & systems

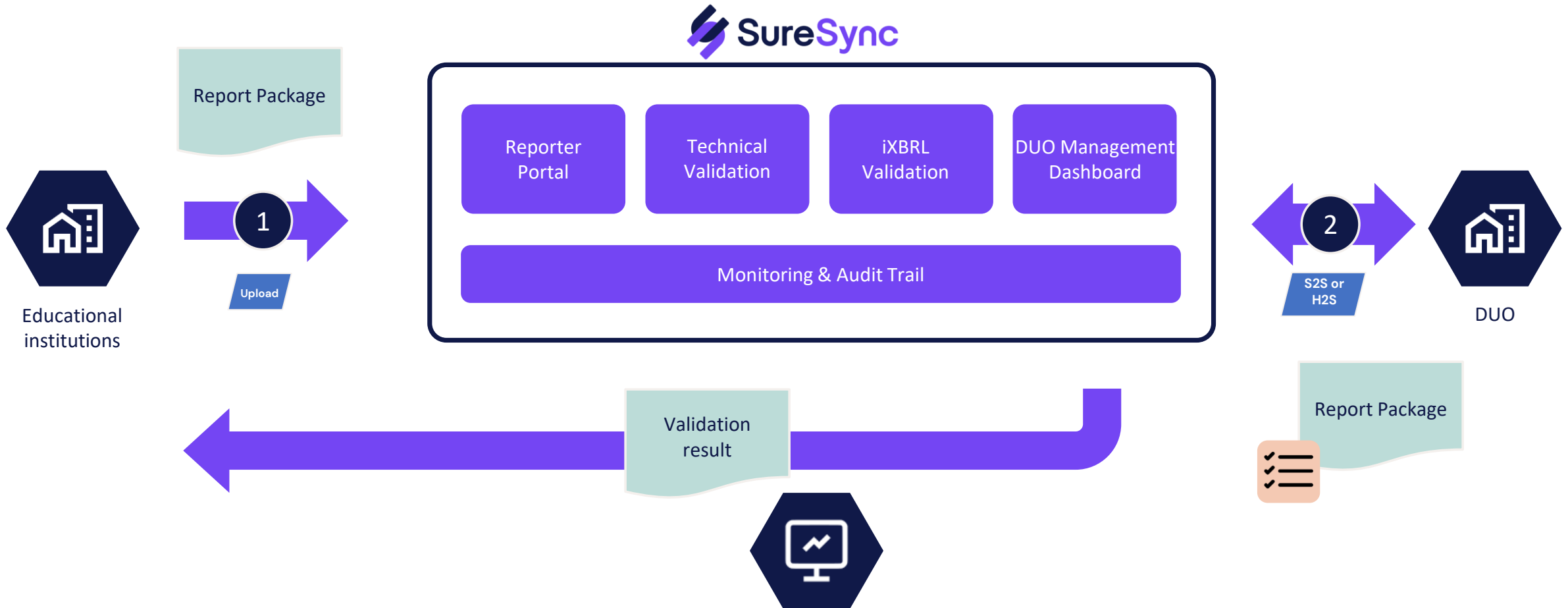
2028

## Mandatory

iXBRL becomes obligatory for all Dutch educational institutions. Annual reports must be submitted via iXBRL to DUO.

- All institutions must comply
- Report via iXBRL to DUO
- Full chain integration
- Auditor involvement required

# Solution for Validation and Delivery





Let's connect!

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