

CAMSS Assessment EIF Scenario v5.0.0

Fields marked with * are mandatory.

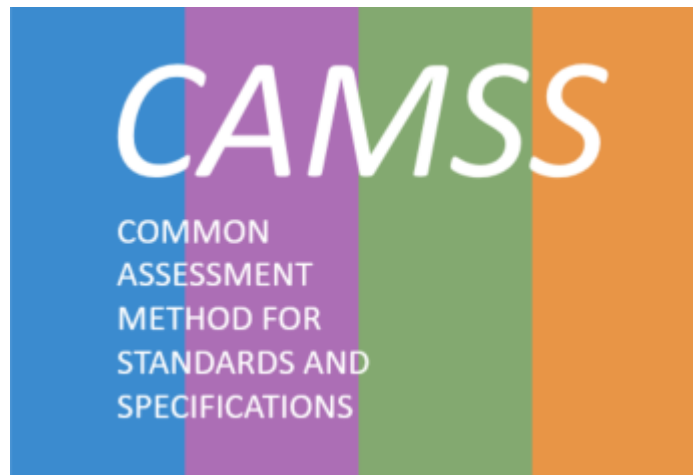
CAMSS Assessment EIF Scenario v5.0.0



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Scenario Version: 5.0.0

INTRODUCTION



EIF Scenario

The European Interoperability Framework (EIF) provides guidance to public administrations on how to improve governance of their interoperability activities, establish cross-organisational relationships, streamline processes supporting end-to-end digital services, and ensure that existing and new legislation do not compromise interoperability efforts.

This CAMSS Scenario allows to assess the compliance of interoperability specifications with the EIF. The objective of the obtained assessment is to determine the suitability of the assessed interoperability specification for the delivery of interoperable European public services.

Background

[CAMSS](#) is the European guide for assessing and selecting standards and specifications for an eGovernment project, a reference when building an architecture, and an enabler for justifying the choice of standards and specifications in terms of interoperability needs and requirements. It is fully aligned with the European Standardisation Regulation 1025/2012.

The main objective of CAMSS is achieving interoperability and avoiding vendor lock-in by establishing a neutral and unbiased method for the assessment of technical specifications and standards in the field of ICT. This method will be compliant with Regulation 1025/2012 on European Standardisation.

While ICT solutions have specific characteristics at the political, legal, and organisational levels; semantic and technical interoperability are based mostly on technical specifications or standards. Within the context of the elaboration of their National Interoperability Frameworks, Member States organise the assessment of technical specifications or standards, in order to establish their national recommendations. Deciding on the recommended technical specifications or standards often calls for a resource-intensive and time-consuming assessment. In order to tackle this, the [Digital Europe Programme](#) (DEP) defines an action focused on the development of a common assessment method for standards and specifications (CAMSS).

The purpose of CAMSS is:

- to ensure that assessments of technical ICT specifications or standards and interoperability profiles are performed according to high and consistent standards;

- to ensure that assessments will contribute significantly to the confidence in the interoperability of systems implementing these specifications and profiles;
- to enable the reuse, in whole or in part, of such assessments;
- to continuously improve the efficiency and effectiveness of the assessment process for ICT technical specifications, standards, and interoperability profiles.

The expected benefits of the CAMSS are:

- Ensuring greater transparency throughout the selection of standards in the context of ICT strategies, architectures, and interoperability frameworks. This will be achieved through the establishment of a commonly agreed assessment method, assessment process, and a list of assessment attributes.
- Reducing resource and time requirements and avoiding duplication of efforts. (Partial) sharing of finalised assessments of standards and specifications.
- Allowing easier and faster assessments, and reusing the ones already performed through the creation and maintenance of a library of standards.

Your compliance level of the specification assessed depends on the scores you achieved in each section of the survey. Please see below the survey score conversion table below for guidance.

Section	Compliance Level				
	Ad-hoc	Opportunistic	Essential	Sustainable	Seamless
Principles setting the context for EU Actions on Interoperability	20	40	50	80	90
EIF Core Interoperability Principles	0 to 440	441 to 880	881 to 1320	1321 to 1760	1761 to 2200
EIF Principles Related to generic user needs and expectations	0 to 100	101 to 200	201 to 300	301 to 400	401 to 500
EIF Foundation principles for cooperation among public	0 to 100	101 to 200	201 to 300	301 to 400	401 to 500

administrations

EIF

Interoperability Layers

0 to 220

221 to 440

441 to 660

661 to 880

881 to 1100

The following table shows the 'compliance levels' that a specification can reach depending on the assessment score.

Compliance Level	Description
Ad-hoc	Poor level of conformance with the EIF - The specification does not cover the requirements and recommendations set out by the EIF in this area.
Opportunistic	Fair level of conformance with the EIF - The specification barely covers the requirements and recommendations set out by the European Interoperability Framework in this area.
Essential	Essential level of conformance with the EIF - The specification covers the basic aspects set out in the requirement and recommendations from the European Interoperability Framework.
Sustainable	Good level of conformance with the EIF scenario - The specification covers all the requirements and recommendations set out by the European Interoperability Framework in this area.
Seamless	Leading practice of conformance level with the EIF - The specification fully covers the requirements and recommendations set out by the European Interoperability Framework in this area.

Contact: For any general or technical questions, please send an email to DIGIT-CAMSS@ec.europa.eu. Follow all activities related to the CAMSS on our [CAMSS community page](#).

USER CONSENT

Disclaimer:

By no means will the Interoperability Specification assessment imply any endorsement of the EC to the assessed specification. Likewise, The use of CAMSS Tool implies that the user accepts that the EC is not liable on the assessment nor on any direct or indirect consequence/decision of such assesment.

CAMSS Tools are based on EU Survey, by accepting the CAMSS Privacy Statment the user also accepts EU Survey [Privacy Statement](#) and the [Terms of use](#).

* Please, fill in the mandatory* information to start the assessment

- ☒ * I have read and agreed to the following CAMSS Privacy Statement: [here](#)
- ☒ I agree to be contacted for evaluation purposes, namely to share my feedback on specific DEP solutions and actions and on the DEP programme and the European Interoperability Framework in general.

This assessment tool is licensed under the [European Union Public License \(EUPL\)](#)

IDENTIFICATION

Information on the information provider

Your Last name

Jääsaari

Your First Name

Jussi

Your Position / Role

Enterprise Architect

* Your Organisation

Finnish Tax Administration

Your Contact phone number

+358408216272

* Would you like to be contacted for evaluation purposes in the context of your assessment? To see how your data is handled, please check again the Privacy statement [here](#)

In case you would like to be contacted, please select "yes" and provide your email.

- ☒ Yes
☐ No

Contact Email

jussi.jaasaari@vero.fi

* Where did you learn about CAMSS?

- ☐ DEP Programme (DEP website, DEP social media)
☐ Joinup (e.g., CAMSS Collection, Joinup social media)
☒ European Commission
☐ Public Administrations at national, regional or local level
☐ Standards Developing Organizations (SDOs)
☐ Other

If you answered "Other" in the previous question, please specify how:

Information on the specification

* Specifacaton type

- ☒ Specification
- ☐ Standard
- ☐ Application Profile
- ☐ Family of Specification

* Title of the specification

XBRL GL (Global Ledger Taxonomy)

* Version of the specification

XBRL Global Ledger 2017

* Description of the specification

This taxonomy (a modular set) provides a standardized format for representing the data fields found in accounting and operation systems. The modular set consists of the following modules: COR (Core), BUS (advanced business concepts), MUC (concepts that represent multicurrency information), USK (concepts specific to the US, UK, and other Saxonic jurisdictions), TAF (concepts related to the tax audit file), SRCD (concepts that represent explicit mappings to XBRL taxonomies for financial reporting) and EHM (concepts related to inventory and fixed assets).

* URL from where the specification is distributed

<https://specifications.xbrl.org/work-product-index-xbrl-gl-xbrl-gl-2017.html>

* Name and website of the standard developing/setting organisation (SDO/SSO) of the specification

- ☐ W3C (<https://www.w3.org>)
- ☐ OASIS (<https://www.oasis-open.org/>)
- ☐ IEEE (<https://standards.ieee.org/>)
- ☐ ETSI (<https://www.etsi.org/>)
- ☐ GS1 (<https://www.gs1.fr/>)
- ☐ openEHR (<https://www.openehr.org/>)
- ☐ IETF (<https://www.ietf.org/>)
- ☒ Other (SDO/SSO)

* In case of Other SDO, please, provide its name:

XBRL International

* and, provide its URL:

<https://www.xbrl.org/>

Contact information/contact person of the SDO

a) for the organisation

b) for the specification submitted

Elina Koskentalo, XBRL Finland: elina.koskentalo@tieke.fi

Information on the assessment of the specification

Reason for the submission, the need and intended use for the specification

Financial reporting to tax administration, business system interoperability development.

If any other evaluation of this specification is known, e.g. by member states or European Commission projects, provide a link to this evaluation.

In Estonia: <https://itl.ee/en/news/data-driven-reporting-is-the-next-step-in-real-time-economy-sector/>

Considerations

Is the functional area of application for the formal specification addressing interoperability and eGovernment?

☒ YES

☐ NO

Additional Info

Finland plans to use XBRL GL to promote business interoperability and business and financial reporting to multiple authorities.

EIF PRINCIPLES SETTING THE CONTEXT FOR EU ACTIONS ON INTEROPERABILITY

This category is related to the first underlying principle ([UP](#)) of the EIF Subsidiarity and Proportionality (UP1). The basis of this principle is to ensure that the EU Actions are taken or stated to improve national actions or decisions. Specifically, it aims to know if National Interoperability Frameworks are aligned with the EIF.

Please note that some of the questions have a prefilled answer depending on the SDO. To ensure it, please see that these questions include a help message that remarks it.

Subsidiarity and Proportionality

*** A1 - To what extent has the specification been included in a national catalogue from a Member State whose National Interoperability Framework has a high performance on interoperability according to National Interoperability Framework Observatory factsheets?**

EIF Recommendation 1: Ensure that national interoperability frameworks and interoperability strategies are aligned with the EIF and, if needed, tailor and extend them to address the national context and needs.

This criterion assesses if the specifications have been included within the National Catalogues of Specifications of the Member States that are highly aligned with the higher level of performance in terms of interoperability.

The Digital Public Administration Factsheets uses three categories to evaluate the level of National Interoperability frameworks in accordance with the EIF. The three categories are 1. CONCEPTUAL MODEL FOR INTEGRATED PUBLIC SERVICES PROVISION; 2 INTEROPERABILITY LAYERS, and 3. INTEROPERABILITY PRINCIPLES. National Interoperability Frameworks reports can be found here: <https://joinup.ec.europa.eu/collection/nifo-national-interoperability-framework-observatory/digital-public-administration-factsheets-2020>

- ☐ Not Answered
- ☐ Not Applicable
- ☒ The specification has not been included within the catalogue of any Member State.
- ☐ The specification has been included within the catalogue of a Member State with a lower performance than stated in the Digital Public Administration Factsheets from the NIFO.
- ☐ The specification has been included within the catalogue of a Member State with a middle-lower performance than stated in the Digital Public Administration Factsheets from the NIFO.
- ☐ The specification has been included within the catalogue of a Member State with a middle-upper performance than stated in the Digital Public Administration Factsheets from the NIFO.
- ☐ The specification has been included within the catalogue of a Member State with a higher performance than stated in the Digital Public Administration Factsheets from the NIFO.

*** Justification**

XBRL is used in many MS in external reporting to government, but XBRL GL taxonomy not yet included. However there has been developments to use the specification in Estonia and among the Nordic Countries. These are under development. It is also worth mentioning the specification is used in Turkey.

Estonia: <https://itl.ee/en/news/data-driven-reporting-is-the-next-step-in-real-time-economy-sector/>
Turkey (<https://www.edeften.gov.tr/edeftenmevzuat.html>)

EIF CORE INTEROPERABILITY PRINCIPLES

In this category, elements related to the core interoperability principles (UP) are encompassed, which are: openness (UP 2), transparency (UP3), reusability (UP4), technological neutrality, and data portability (UP5).

Openness

* A2 - Does the specification facilitate the publication of open data?

EIF Recommendation 2: Publish the data you own as open data unless certain restrictions apply

Relates to the ability of the specification to publish data as open data or not.

- ☐ Not Answered
- ☐ Not Applicable
- ☐ NO
- ☒ YES

* Justification

The specification is developed as a common interface.

XBRL GL facilitates the publication of open data in many ways.

A primary goal of open data is that it be usable, and usability is enhanced by reliability. As an important facilitator of a seamless audit trail, XBRL GL is able to represent data from initial source events, activities or documents through to summarization. As such, it can represent data at any level of detail, and standardize the communication of data appropriate to be open.

XBRL GL provides a single framework for information both quantitative and qualitative related to business reporting at any level of detail. In conjunction with any standardized code sets, it provides a single structure for expressing the representation of data.

A2(a) - To what extent does the specification facilitate the publication of public data as open data?

EIF Recommendation 2: Publish the data you own as open data unless certain restrictions apply.

Relates to what degree of open data can reach the specification according to the main principles of 'open data'.

These principles are stated by Tim Berners-Lee in the 5-Stars approach: <https://5stardata.info/en/>

- ☐ Not Answered
- ☐ Not Applicable
- ☐ The specification does not support the publication of data on the web, or does so but with a non-open licence.
- ☐ The specification supports publishing data on the web with an open licence and in a structured, machine-readable format.
- ☐ In addition to the previous question, the specification does not require proprietary software for the processing of its related data.
- ☐ In addition to the previous question, the specification is or incorporates open standards (e.g. W3C).
- ☒ In addition to the requirements stated in the previous answer, the specification supports published data as Linked Data.

* Justification

XBRL GL is machine readable data and as a interface format and does not require special software. XBRL is based on XML which is under the W3C.

XBRL GL has the semantic information of XBRL GL, which can be used to drive Linked Data. The specification includes URI references extensively.

While the primary representation of XBRL GL is with the syntax of XBRL, the semantic is reusable in many syntaxes, and unique in its design. XBRL worked closely with the W3C in evaluating the XBRL syntax and W3C specifications (<https://www.w3.org/2009/02/xbrl-ig/charter.html>), noting “Facts, concepts and links in XBRL documents can be readily mapped into the Semantic Web. XBRL concepts can be identified via the XML namespace for the schema document defining them as elements together with the element name for each concept.”

Related to the levels of 5 star data:

“make your stuff available on the Web (whatever format) under an open license”

XBRL GL is freely licensed and royalty free

“make it available as structured data (e.g., Excel instead of image scan of a table)”

XBRL GL is a specification for structuring and expressing business data at any level of detail or aggregation

“make it available in a non-proprietary open format (e.g., CSV instead of Excel)”

XBRL is a non-proprietary open format. XBRL also can be expressed using JSON, CSV, and other formats.

“use URIs to denote things, so that people can point at your stuff”

While XBRL GL’s primary use is within the Enterprise and for data kept confidential by government agencies, such as tax filings, URIs are used internally, and the W3C has noted the ease of mapping XBRL syntax documents into Linked Data environments.

“link your data to other data to provide context”

XBRL GL has been uniquely designed to link both to source data and other contextual information at the detail level, and to unambiguously link to summary reporting information at the aggregate level. The SRCD portion of the Specification formalizes the summarization of XBRL GL detail to other reported open data. The specifications for relating to underlying source information are internally being harmonized with other open specifications for relating to other information, as part of other interoperability efforts under UN/CEFACT and the ISO.

In this case, XBRL GL is a data representation schema that is based on XML; XBRL GL makes data available in a structured manner aligning with the second-star from Tim Berners-Lee approach. Therefore, the specification facilitates the publication of open data.

About XBRL (XBRL GL is based on) and linked data in general:

<https://citeseerx.ist.psu.edu/viewdoc/download?doi=10.1.1.232.971&rep=rep1&type=pdf>

* **A3 - To what extent do stakeholders have the opportunity to contribute to the development of the specification?**

EIF Recommendation 3: Ensure a level playing field for open-source software and demonstrate active and fair consideration of using open source software, taking into account the total cost of ownership of the solution.

Relates to in which measure the different stakeholders that a specification can benefit have the opportunity to participate in the working groups focused on the development of certain specifications.

- ☐ Not Answered
- ☐ Not Applicable
- ☐ There is no information on the working group of the specification.
- ☒ The working group is open to participation by any stakeholder but requires registration, fees, and membership approval.

- ☐ The working group is open to participation by any stakeholder but requires fees and membership approval.
- ☐ The working group is open to participation following a registration process.
- ☐ The working group is open to all without specific fees, registration, or other conditions.

*** Justification**

XBRL International has a special working group that maintains and develops the specification further. The working group is open to direct members of XBRL International or its national jurisdictions.

Links to the original source of information and/or references to working groups:

<https://www.xbrl.org/the-consortium/join/>

<https://www.xbrl.org/the-consortium/members/working-group-enrollment/>

*** A4 - To what extent is a public review part of the release lifecycle?**

EIF Recommendation 3: Ensure a level playing field for open-source software and demonstrate active and fair consideration of using open source software, taking into account the total cost of ownership of the solution.

A public review consists of the public availability of the specification's draft for stakeholders to provide inputs for the improvement and fix of possible bugs.

- ☐ Not Answered
- ☐ Not Applicable
- ☐ Specification releases do not foresee public reviews.
- ☐ Public review is applied to certain releases depending on the involved changes.
- ☐ All major releases foresee a public review.
- ☐ All major and minor releases foresee a public review but, during which, collected feedback is not publicly visible.
- ☒ All major and minor releases foresee a public review during which collected feedback is publicly visible.

*** Justification**

XBRL International has a public reviewing period for all of its specifications.

XBRL GL consultations can be conducted by XBRL International members and "volunteers" using the "public working drafts".

These public working drafts are available in

<https://specifications.xbrl.org/spec-group-index-xbrl-gl.html>

<https://www.xbrl.org/the-consortium/get-involved/navigating-your-journey-as-a-volunteer/the-standards-development-process-overview/>

Please see also further instructions on how to contribute or take part in the specification development:

<https://specifications.xbrl.org/faq.htm>

*** A5 - Is the specification available with any restrictions related to Fair, Reasonable, and Non-Discriminatory ((F)RAND)?**

EIF Recommendation 3: Ensure a level playing field for open-source software and demonstrate active and fair consideration of using open source software, taking into account the total cost of ownership of the solution.

The FRAND basis relates to fair, reasonable, and non-discriminatory IPR disclosures.

- ☐ Not Answered
- ☐ Not Applicable
- ☐ NO
- ☒ YES

* Justification

The XBRL specifications including XBRL GL are publicly available.

<https://specifications.xbrl.org/specifications.html>

* **A6 - Is the specification licensed on a royalty-free basis?**

EIF Recommendation 3: Ensure a level playing field for open-source software and demonstrate active and fair consideration of using open source software, taking into account the total cost of ownership of the solution.

Additionally to the EIF's recommendation that refers to open-source software it applies to a specification in itself at any interoperability level (legal, organisational, semantic, or technical)

- ☐ Not Answered
- ☐ Not Applicable
- ☐ NO
- ☒ YES

* Justification

No royalties are to be paid for the usage of the specification.

XBRL GL was developed by an international consortium with a major focus on financial regulators and administrators; the specifications are freely licensed and royalty free. The only restrictions are those imposed by XBRL's intellectual property policies and trademark rules.

<https://xbrl.us/home/about/legal/>

* **A7 - To what extent is the specification sufficiently mature for its use in the development of digital solutions/services?**

EIF Recommendation 4: Give preference to open specifications, taking due account of the coverage of functional needs, maturity and market support, and innovation.

Maturity related to the stability of the specification, meaning that it has been evolved enough and mechanisms for its development have been put in place (Change Management processes, monitoring, etc.)

- ☐ Not Answered
- ☐ Not Applicable
- ☐ The specification has no published releases and no publicly accessible information on its development state.
- ☐ The specification is under development without published releases.
- ☐ The specification is under development with published preview releases.
- ☐ The specification has published major releases but without public documentation on its supporting processes (e.g. change management and release management).

- ☒ The specification, in addition to having major releases available, has published documentation on its supporting processes (e.g. change management and release management).

*** Justification**

The first drafts of XBRL GL were developed in 1999 by the chief architect who contributed the work to XBRL. Development and implementation of pre-recommendation status versions followed shortly after (See <http://www.xbrl.org/business/companies/breathing-new-life-into-old-systems.pdf> from 2004, for example). The standards process within XBRL led to the first official version in 2005.

The Specification was not developed in a background. Its chief architect and other participants also contributed to virtually all other Specifications in overlapping space, including UN/CEFACT Accounting and Audit artefacts, OECD Standard Audit File for Taxation (SAF-T), ISO/TC 295's Audit Data Collection specification ISO 21378:2019, AICPA Audit Data Standards, and others, each focusing on some specific area or compliance. This collaboration was to encourage harmonization and help in proving the capabilities of XBRL GL.

<https://www.xbrl.org/int/gl/2007-04-17/GLFramework-REC-2007-04-17.htm>

All versions: <https://specifications.xbrl.org/spec-group-index-xbrl-gl.html>

*** A8 - To what extent has the specification sufficient market acceptance for its use in the development of digital solutions/services?**

EIF Recommendation 4: Give preference to open specifications, taking due account of the coverage of functional needs, maturity and market support, and innovation.

Relates to how the specification is supported by the market, taking as a reference whether or not the specifications are widely used or implemented. There is an exception, and it is when the specification is being used to create innovative solutions.

- ☐ Not Answered
- ☐ Not Applicable - The specification does not have market acceptance because it is directly used to create innovative solutions.
- ☐ There is no information about the specification's market uptake.
- ☐ The specification has known implementations but not enough to indicate market acceptance.
- ☐ The specification has widespread use indicating market acceptance.
- ☒ The specification has widespread use and relevant independent reports proving its market acceptance.
- ☐ The specification has widespread use, indicating market acceptance.

*** Justification**

The implementation of the specification is still underway in Finland and Estonia.

The mandate for the use of XBRL GL by all companies with any significant sales in Turkey is an indication of the impact on ERP developers for those enterprises to implement XBRL GL in their systems.

Estonia: <https://ec.europa.eu/digital-building-blocks/wikis/display/CEFDIGITAL/2021/03/22/eInvoicing+helping+standardise+transactional+data+in+Estonia>

Turkey: <https://www.ifrs.org/content/dam/ifrs/publications/jurisdictions/filing-profiles/turkey-18-november-2015.pdf>

*** A9 - To what extent has the specification support from at least one community?**

EIF Recommendation 3: Ensure a level playing field for open-source software and demonstrate active and fair consideration of using open source software, taking into account the total cost of ownership of the solution.

Related to whether or not communities are surrounding the specification at any level legal, organisational, semantic, or technical contributions to its enhancement and development.

- ☐ Not Answered
- ☐ Not Applicable
- ☐ There is no community linked to the specification.
- ☐ Specification support is available but as part of a closed community requiring registration and possibly fees.
- ☐ There is no specific community to support the specification but there are public channels for the exchange of help and knowledge among its users.
- ☒ There is a community providing public support linked to the specification but in a best-effort manner.
- ☐ There is a community tasked to provide public support linked to the specification and manage its maintenance.

*** Justification**

XBRL International and the community around it provides support for the specification.
National XBRL organisations provide support to members.

<https://www.xbrl.org/guidance/>

Transparency

*** A10 - To what extent does the specification enable the visibility of administrative procedures, rules data, and services?**

EIF Recommendation 5: Ensure internal visibility and provide external interfaces for European public services.

- ☐ Not Answered
- ☐ Not Applicable
- ☐ The specification hinders visibility.
- ☐ The specification neither promotes nor hinders visibility.
- ☐ The specification can contribute and promote the visibility of administrations, but it is not its main purpose.
- ☒ The specification can enable the visibility of administrations if combined with other specifications.
- ☐ The specification actively promotes and supports visibility.

*** Justification**

The specification promotes visibility to business data and harmonizes the data contents thus enabling better usability for the data.

*** A11 - To what extent does the specification scope comprehensibly administrative procedures, rules data, and services?**

EIF Recommendation 5: Ensure internal visibility and provide external interfaces for European public services.

- ☐ Not Answered
- ☐ Not Applicable
- ☐ The specification hinders comprehensibility.
- ☐ The specification neither promotes nor hinders comprehensibility.
- ☐ The specification can contribute and promote the comprehensibility of administrations, but it is not its main purpose.
- ☐ The specification can scope the comprehensibility of administrations if combined with other specifications.
- ☒ The specification actively promotes and supports comprehensibility.

*** Justification**

With the goal of facilitating a seamless audit trail, XBRL GL is designed to provide an unambiguous linkage from underlying events and activities to reporting information and can therefore be used as necessary to increase visibility and provide greater comfort in the trustworthiness of underlying content. The XBRL specification itself is uniquely designed to provide definitions, descriptions and linkages to regulation, practice and guidance for reported data. XBRL GL Profiles, XBRL Formula, and other rules communication languages, such as ISO Schematron (as leveraged by Turkey) provides a means for those responsible for communicating procedures and requirements in a standardized manner, facilitating “data quality at the front door”.

<https://specifications.xbrl.org/specifications.html>

<https://www.edeften.gov.tr/edeftenmevzuat.html>

*** A12 - To what extent does the specification enable the exposure of interfaces to access the public administration's services?**

EIF Recommendation 5: Ensure internal visibility and provide external interfaces for European public services.

Relates to ensuring availability of interfaces with internal information systems. As the EIF defines: *Public administrations operate a large number of what are often heterogeneous and disparate information systems in support of their internal processes. Interoperability depends on ensuring the availability of interfaces to these systems and the data they handle. In turn, interoperability facilitates the reuse of systems and data and enables these to be integrated into larger systems.*

- ☐ Not Answered
- ☐ Not Applicable
- ☐ The specification prevents the exposure of such interfaces.
- ☐ The specification neither promotes nor hinders the exposure of such interfaces.
- ☐ The specification can contribute to the exposure of interfaces, but it is not its main purpose.
- ☐ The specification can enable the exposure of interfaces if combined with other specifications.
- ☒ The specification enables exposure of such interfaces.

*** Justification**

The specification acts as an interface and enables the business transaction level data being shared and reused in different systems - internal or external.

https://unece.org/fileadmin/DAM/cefact/cf_forums/2019_Geneva/Conf_AccountAudit/PPT_1_2_XBRL_Koskentalo.pdf

<http://www.xbrl.org/GLWGNotes/XBRL-GL-WGN-FAQ-2007-08-01.htm>

*** A13 - To what extent does the specification ensure the protection of personal data managed by Public Administrations?**

EIF Recommendation 5: Ensure internal visibility and provide external interfaces for European public services.

Securing the right to the protection of personal data, by respecting the applicable legal framework for the large volumes of personal data of citizens, held and managed by Public administrations.

- ☐ Not Answered
- ☐ Not Applicable
- ☐ The specification hinders the protection of personal data.
- ☒ The specification does not address the protection of personal data but neither prevents it.
- ☐ The specification includes certain data protection considerations but without being exhaustive.
- ☐ The specification explicitly addresses data protection but without referring to relevant regulations.
- ☐ The specification explicitly addresses data protection and its alignment to relevant regulations.

*** Justification**

While the XBRL specification explicitly notes that security, privacy and confidentiality are not directly in scope for XBRL, the chief architect of XBRL GL developed the structure of XBRL GL based on more than 10 years working with the XML security efforts of the W3C and is a named contributor to the XML Encryption specification. In particular, personally identifiable information is segregated and standardized to simplify encryption and other protection efforts.

This issue of data protection is dependent on other specifications or technologies like the XML Encryption.

Reusability

*** A14 - To what extent is the specification usable beyond the business-specific domain, allowing its usage across business domains?**

EIF Recommendation 6: Reuse and share solutions, and cooperate in the development of joint solutions when implementing European public services.

Relates to the use of the specification beyond a specific business domain. E.g. a specification developed under the eHealth domain that can be used in other domains or not.

- ☐ Not Answered
- ☐ Not Applicable
- ☐ The specification is tied to a specific domain and is restricted from being used in other domains.
- ☐ The specification is associated with a specific domain but its use in other domains is difficult.
- ☐ The specification is associated with a specific domain but could be partially used in other domains.
- ☐ The specification is associated with a specific domain but could be used 'as-is' to other domains.

- ☒ The specification is domain-agnostic, designed to be used in any domain.

* Justification

The specification can be used as a global ledger by any domain. It can capture a broad set of business transaction related data e.g. accounting and taxation related details, parties involved, products or services traded.

* **A15 - To what extent is the specification usable beyond the business-specific domain, allowing its implementation across business domains?**

EIF Recommendation 6: Reuse and share solutions, and cooperate in the development of joint solutions when implementing European public services.

Relates to the use of the specification beyond a specific business domain. E.g. a specification developed under the eHealth domain that can be used in other domains or not.

- ☐ Not Answered
- ☐ Not Applicable
- ☐ The specification is tied to a specific domain and is restricted from being implemented in other domains.
- ☐ The specification is associated with a specific domain but its implementation in other domains is difficult.
- ☐ The specification is associated with a specific domain but could be partially implemented in other domains.
- ☐ The specification is associated with a specific domain but could be implemented 'as-is' to other domains.
- ☒ The specification is domain-agnostic, designed to be implemented in any domain.

* Justification

The specification can be used as a global ledger by any domain. It can capture a broad set of business transaction related data e.g. accounting and taxation related details, parties involved, products or services traded. From the beginning of the development of XBRL, the recognition that financial reporting was vitally important but not meant to be the complete scope of XBRL led to the rebranding of its first name, XFRML, to XBRL. XBRL GL from its inception was designed to be a representation of detailed data across all business reporting domains. XBRL participants include financial regulators, sustainability reporting groups, and any other area of interest to business reporting stakeholders. XBRL GL was designed to represent holistically any area of business reporting, quantitative and qualitative data, in any level of detail from source events and business documents to more aggregated and summarized information, using a single, holistic, generic and global specification.

Technological Neutrality and Data Portability

* **A16 - Is the specification technology agnostic?**

EIF Recommendation 8: Do not impose any technological solutions on citizens, businesses, and other administrations that are technology-specific or disproportionate to their real needs

Relates to the dependency of the specification to be implemented without relying on specific technologies or platforms.

- ☐ Not Answered

- ☐ Not Applicable
- ☐ NO
- ☒ YES

* Justification

The specification is based on XBRL/XML and might be supported in other data exchange formats in the future. The specification takes no stance on what technologies are used in internal business systems.

* **A17 - Is the specification platform agnostic?**

EIF Recommendation 8: Do not impose any technological solutions on citizens, businesses, and other administrations that are technology-specific or disproportionate to their real needs

Relates to the dependency of the specification to be implemented without relying on specific technologies or platforms.

- ☐ Not Answered
- ☐ Not Applicable
- ☐ NO
- ☒ YES

* Justification

The specification takes no stance on what technologies are used in the platform it's being used on.

* **A18 - To what extent does the specification allow for partial implementations?**

EIF Recommendation 8: Do not impose any technological solutions on citizens, businesses, and other administrations that are technology-specific or disproportionate to their real needs.

Partial implementations refer to the application of specifications, not in their whole, but part of the requirements or features it defines in the text.

It can also be understood as the implementation of different profiles, which is also related to a certain set of requirements depending on the context of implementation.

- ☐ Not Answered
- ☐ Not Applicable
- ☐ The specification is only meant to be used as a whole.
- ☐ The specification could be partially implemented but does not make specific provisions towards this.
- ☐ The specification could be partially implemented but includes only guidelines towards this rather than sets of requirements.
- ☐ The specification explicitly foresees sets of requirements that can be implemented incrementally.
- ☒ The specification explicitly foresees sets of requirements that can be implemented incrementally or separately.

* Justification

There are no requirements on the extent of the implementation of the specification and the extent of the data contents being used should vary between use cases. It's recommended to publish sets of requirements per implementation.

<https://www.xbrl.org/int/gl/2016-12-01/gl-framework-2017-PWD-2016-12-01.html>

* **A19 - Does the specification allow customisation?**

EIF Recommendation 8: Do not impose any technological solutions on citizens, businesses, and other administrations that are technology-specific or disproportionate to their real needs.

A clear example of customizations is Core Vocabularies, which define a set of general requirements that could fit in any context and allow for the customization to fit specific business requirements in the implementation.

- ☐ Not Answered
- ☐ Not Applicable
- ☐ NO
- ☒ YES

* Justification

There are clear guidelines for customisation and extensions for the specification.

<http://www.xbrl.org/int/gl/2015-03-25/GLTFTA-REC-2015-03-25.html#section-how-to-create-extensions-within-the-gl-taxonomy-framework>

* **A20 - Does the specification allow extension?**

EIF Recommendation 8: Do not impose any technological solutions on citizens, businesses, and other administrations that are technology-specific or disproportionate to their real needs.

A clear example of customizations is Core Vocabularies, which define a set of general requirements that could fit in any context and allow for the customization to fit specific business requirements in the implementation.

- ☐ Not Answered
- ☐ Not Applicable
- ☐ NO
- ☒ YES

* Justification

There are clear guidelines for customisation and extensions for the specification.

<http://www.xbrl.org/int/gl/2015-03-25/GLTFTA-REC-2015-03-25.html#section-how-to-create-extensions-within-the-gl-taxonomy-framework>

* **A21 - To what extent does the specification enable data portability between systems/applications supporting the implementation of European public services?**

EIF Recommendation 9: Ensure data portability, namely that data is easily transferable between systems and applications supporting the implementation and evolution of European public services without unjustified restrictions, if legally possible.

- ☐ Not Answered
- ☐ Not Applicable
- ☐ The specification prevents or does not support data portability.
- ☐ The specification neither addresses data portability nor prevents it.
- ☐ The specification addresses data portability but without specific provisions to enable it.
- ☐ The specification introduces certain aspects that can contribute to enabling data portability.
- ☒ The specification explicitly addresses and enables data portability.

*** Justification**

Data portability is one of the key attributes of the specification.

*** A22 - To what extent does the specification enable data portability between systems/applications supporting the evolution of European public services?**

EIF Recommendation 9: Ensure data portability, namely that data is easily transferable between systems and applications supporting the implementation and evolution of European public services without unjustified restrictions, if legally possible.

- ☐ Not Answered
- ☐ Not Applicable
- ☐ The specification prevents or does not support data portability.
- ☐ The specification neither addresses data portability nor prevents it.
- ☐ The specification addresses data portability but without specific provisions to enable it.
- ☐ The specification introduces certain aspects that can contribute to enabling data portability.
- ☒ The specification explicitly addresses and enables data portability.

*** Justification**

The specification is development for the evolution of interoperability.

The development of XBRL GL comes with close relationships with European public services participants through collaboration in the development of OECD's SAF-T and UN/CEFACT's accounting and audit artefacts, as well as international collaboration through the ISO.

<https://docs.google.com/spreadsheets/d/1a1HJJfwsLUbLvJzQ9hQ-ZGtiz2peyGt/edit?usp=sharing&ouid=117964998322026798794&rtpof=true&sd=true>

EIF PRINCIPLES RELATED TO GENERIC USER NEEDS AND EXPECTATIONS

This category includes all underlying principles from the EIF which are related to user needs. Principles included here are user-centricity (UP6), inclusion and accessibility (UP7), security and privacy (UP8), and multilingualism (UP9).

User-Centricity

* A23 - To what extent does the specification allow relevant information to be reused when needed?

EIF Recommendation 13: As far as possible under the legislation in force, ask users of European public services once-only and relevant-only information.

The Once-Only Principle is related to making the operations or transactions between administrations and stakeholders more efficient. It implies avoiding the provision of certain data or information twice or more when this information is already available for public administrations.

Additional and relevant information can be found here: <https://ec.europa.eu/cefdigital/wiki/display/CEFDIGITAL/Once+Only+Principle>

- ☐ Not Answered
- ☐ Not Applicable
- ☐ Information needs to be provided whenever this is needed.
- ☐ There is limited reuse of provided information.
- ☐ Provided information is reused, but this is not consistently done.
- ☐ Provided information is reused, but not in all scenarios.
- ☒ Information is provided once-only and reused as needed.

* Justification

The specification supports and makes possible reporting for different needs from the same data. The well-documented vision of XBRL GL driving its development was “A piece of business information, once entered into any computer, anywhere, never needs to be retyped as it flows through the business reporting supply chain.”

<http://raw.rutgers.edu/carlab/Cohen.html>

Inclusion and Accessibility

* A24 - To what extent does the specification enable the e-accessibility?

EIF Recommendation 14: Ensure that all European public services are accessible to all citizens, including persons with disabilities, the elderly, and other disadvantaged groups. For digital public services, public administrations should comply with e-accessibility specifications that are widely recognised at the European or international level.

Examples of specifications addressing e-accessibility are, for instance, WAI-ARIA (<https://www.w3.org/WAI/standards-guidelines/aria/>) included within Web Content Accessibility Guidelines (WCAG) Overview (<https://www.w3.org/WAI/standards-guidelines/wcag/>).

- ☐ Not Answered
- ☐ Not Applicable

- ☐ The specification prevents or does not support e-accessibility.
- ☐ The specification neither addresses e-accessibility nor prevents it.
- ☒ The specification can contribute and promote e-accessibility, but it is not its main purpose.
- ☐ The specification can enable e-accessibility if combined with other specifications.
- ☐ The specification explicitly addresses and enables e-accessibility.

* Justification

The specification is more towards semantic interoperability and does not address UX and data representation layers.

Security and Privacy

* **A25 - To what extent does the specification enable the secure exchange of data?**

EIF Recommendation 15: Define common security and privacy framework and establish processes for public services to ensure secure and trustworthy data exchange between public administrations and in interactions with citizens and businesses.

Relates to the actions that Public Administrations establish concerning sensitive information for the proper delivery of public services. The different actions imply the reception, classification, and exchange of such information.

- ☐ Not Answered
- ☒ Not Applicable
- ☐ The specification prevents or does not support the secure and trustworthy exchange of data.
- ☐ The specification introduces certain aspects that can contribute to enabling the secure exchange of data.
- ☐ The specification addresses data security and trustworthy data exchange but does not foresee specific provisions to enable them.
- ☐ The specification addresses data security and trustworthy data exchange but specific provisions to enable them are limited.
- ☐ The specification explicitly addresses and enables the secure and trustworthy exchange of data.

* Justification

The specification addresses semantic aspects thus data security and data privacy issues are addressed by other means. The specification does not prevent the use of any security means.

As noted previously, the chief architect of XBRL GL designed the Specification was deeply engaged in the W3C's security specifications development. While XBRL GL itself does not inherently enable secure exchange, it has been designed with secure exchange in mind.

* **A26 - To what extent does the specification enable the secure processing of data?**

EIF Recommendation 15: Define common security and privacy framework and establish processes for public services to ensure secure and trustworthy data exchange between public administrations and in interactions with citizens and businesses.

Relates to the actions that Public Administrations establish concerning sensitive information for the proper delivery of public services. The different actions imply the reception, classification, and exchange of such information.

- ☐ Not Answered
- ☒ Not Applicable
- ☐ The specification prevents or does not support the secure and trustworthy processing of data.
- ☐ The specification introduces certain aspects that can contribute to enabling the secure processing of data.
- ☐ The specification addresses data security and trustworthy data processing but does not foresee specific provisions to enable them.
- ☐ The specification addresses data security and trustworthy data processing but specific provisions to enable them are limited.
- ☐ The specification explicitly addresses and enables the secure and trustworthy processing of data.

*** Justification**

The specification addresses semantic aspects thus data security and data privacy issues are addressed by other means. The specification does not prevent the use of any security means. Issues related to authorization and authentication of data are key to its secure processing, and XBRL GL was designed with secure processing in mind.

Multilingualism

*** A27 - To what extent could the specification be used in a multilingual context?**

EIF Recommendation 16: Use information systems and technical architectures that cater to multilingualism when establishing a European public service. Decide on the level of multilingualism support based on the needs of the expected users.

- ☐ Not Answered
- ☐ Not Applicable
- ☐ The specification cannot be used in a multilingual context.
- ☐ The specification could be used in a multilingual context but has no specific provisions to facilitate this.
- ☐ The specification foresees limited support for multilingualism.
- ☐ The specification foresees support for multilingualism but this is not complete.
- ☒ The specification is designed to fully support multilingualism.

*** Justification**

The underlying XBRL specification was designed to permit not only the capture and expression of business reporting facts in all of the languages supported by ISO 639, but also the internal capture and expression of regulation and guidance related to the reporting content. The specification has support already for 8 languages and the process for adding new ones is defined.

<http://www.xbrl.org/specification/xbrl-2.1/rec-2003-12-31/xbrl-2.1-rec-2003-12-31+corrected-errata-2013-02-20.html>

EIF FOUNDATION PRINCIPLES FOR COOPERATION AMONG PUBLIC ADMINISTRATIONS

This category includes the criteria aiming to evaluate principles related to collaboration amongst public organisations, business, and citizens. This is related to the underlying principles of administrative simplification (UP10), preservation of information (UP11), and assessment of effectiveness and efficiency (UP12).

Administrative Simplification

* A28 - Does the specification simplify the delivery of European public services?

EIF Recommendation 17: Simplify processes and use digital channels whenever appropriate for the delivery of European public services, to respond promptly and with high quality to users' requests and reduce the administrative burden on public administrations, businesses and citizens.

- ☐ Not Answered
- ☐ Not Applicable
- ☐ NO
- ☒ YES

* Justification

The specification supports data driven service interoperability like opening of data and reporting.

Danish business registry sharing all annual financial statements in XBRL as open data:
<https://datacvr.virk.dk/data>

* A29 - Does the specification enable digital service delivery channels?

EIF Recommendation 17: Simplify processes and use digital channels whenever appropriate for the delivery of European public services, to respond promptly and with high quality to users' requests and reduce the administrative burden on public administrations, businesses and citizens.

- ☐ Not Answered
- ☐ Not Applicable
- ☐ NO
- ☒ YES

* Justification

The specification supports data driven service interoperability like opening of data and reporting.

Danish business registry sharing all annual financial statements in XBRL as open data:
<https://datacvr.virk.dk/data>

Preservation of Information

*** A30 - To what extent does the specification enable the long-term preservation of data/information /knowledge (electronic records included)?**

EIF Recommendation 18: Formulate a long-term preservation policy for information related to European public services and especially for information that is exchanged across borders.

Relates to the capacity of the specification to contribute to the long-term preservation of information.

- ☐ Not Answered
- ☐ Not Applicable
- ☐ The specification prevents or does not support long-term preservation.
- ☒ The specification neither addresses the long-term preservation nor prevents it.
- ☐ The specification addresses the long-term preservation of electronic resources (information, data, etc) in a limited manner.
- ☐ The specification addresses long-term preservation of electronic resources (information, data, etc), but not in a complete manner.
- ☐ The specification explicitly addresses and enables long-term preservation.

*** Justification**

The long-term preservation of data needs to be addressed by other standard means.
The use of XBRL GL in Turkey for example, leverages digital signatures and certificates so long-term data does not need to be maintained centrally; authentication of data maintained at the enterprise is accomplished through the certificates that prove the integrity of information provided at a later time.

Assessment of Effectiveness and Efficiency

*** A31 - To what extent are there assessments of the specification's effectiveness?**

EIF Recommendation 19: Evaluate the effectiveness and efficiency of different interoperability solutions and technological options considering user needs, proportionality, and balance between costs and benefits.

Related to the degree to which the specification is effective while using it. There are indirect methods to determine that the specification is effective, for instance then a solution that has an effective performance and uses the specification to deliver the expected service.

Effectiveness: *the extent to which the specifications reach the expected action according to its purpose.*

- ☐ Not Answered
- ☐ Not Applicable
- ☐ There are no such assessments.
- ☒ There are such assessments that indirectly address the specification.
- ☐ There are such assessments evaluating digital solutions' effectiveness that involve the specification.
- ☐ There are such assessments addressing the specification and its effectiveness together with other specifications.
- ☐ There are such assessments directly addressing the specification.

*** Justification**

There are pilot assessments made in Finland, Nordic countries and Estonia. However these are not official assessments endorsed by XBRL International Inc.

<https://ec.europa.eu/cefdigital/wiki/display/CEFDIGITAL/2021/03/22/eInvoicing+helping+standardise+transactional+data+in+Estonia>

<https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/45045602.pdf> : " In their implementation strategy for SAF-T, revenue bodies should consider data formats that permit audit automation today while minimising potential costs to all stakeholders when moving to new global open standards for business and financial data such as XBRL, and XBRL- GL in particular. " page 10

<https://www2.deloitte.com/content/dam/Deloitte/in/Documents/risk/in-risk-xbrl-the-new-world-of-reporting-noexp.pdf>

* A32 - To what extent are there assessments of the specification's efficiency?

EIF Recommendation 19: Evaluate the effectiveness and efficiency of different interoperability solutions and technological options considering user needs, proportionality, and balance between costs and benefits.

Related to the good use of time and resources not wasted unnecessarily by a specification being used. There are indirect methods to determine that the specification is efficient, for instance, a solution delivering a service with an efficient performance that uses the specification.

Efficiency: times and means needed to achieve the results using the specification.

- ☐ Not Answered
- ☐ Not Applicable
- ☐ There are no such assessments.
- ☒ There are such assessments that indirectly address the specification.
- ☐ There are assessments evaluating digital solutions' efficiency that involve the specification.
- ☐ There are such assessments addressing the specification and its efficiency together with other specifications.
- ☐ There are such assessments directly addressing the specification.

* Justification

There are public pilot assessments made in Finland, Nordic countries and Estonia. However these are not official assessments endorsed by xbrl international.

<https://www.suomidigi.fi/sites/default/files/2020-12/Interaktiiviset%20tuotokset.pdf>

EIF INTEROPERABILITY LAYERS

This category is aligned with the related interoperability models described in the EIF and apply to all the public services. It includes six layers: interoperability governance, integrated public service governance, legal interoperability, organisational interoperability, semantic interoperability, and technical interoperability covered by criteria A2 to A10 under the Openness category.

Interoperability Governance

*** A33 - Is the (or could it be) specification mapped to the European Interoperability Architecture (EIRA)?**

EIF Recommendation 20: Ensure holistic governance of interoperability activities across administrative levels and sectors.

The EIRA defines the required capabilities for promoting interoperability as a set of Architecture Building Blocks (ABBs). The association of specification to these ABBs means the capacity to enable Legal, Organisational, Semantic, or Technical aspects needed for the development of interoperable public services. This association can be taken from ELIS the EIRA Library of Interoperability Specifications (ELIS) but also can be established ad-hoc.

- ☐ Not Answered
- ☐ Not Applicable
- ☐ NO
- ☒ YES

*** Justification**

The specification can support the semantic layer by offering a taxonomy for business data on transactional level.

EIRA Library of Interoperability Specifications (ELIS), these semantic layer would comprise the following ABBs:

Semantic View:
Representation
Applicable Profile

Technical View:
Data Transformation Component
Data Transformation Service

*** A34 - To what extent can the conformance of the specification's implementations be assessed?**

EIF Recommendation 21: Put in place processes to select relevant standards and specifications, evaluate them, monitor their implementation, check compliance and test their interoperability.

Relates to the implementation of the specification being conformant with the requirements established in the text of the specification. There are different methods to ensure the conformance of an implementation: check manually if the implementation meets the requirements in the specification text (if any), use additional methods or resources provided to this purpose or use specific tools provided by the SDO developing the specification.

- ☐ Not Answered
- ☐ Not Applicable
- ☐ The specification does not include a definition of conformance.
- ☐ The specification defines conformance but not as a set of measurable requirements.
- ☐ The specification defines conformance as requirements that can be measured manually.
- ☐ The specification defines conformance as requirements with resources to enable automated measurement.
- ☒ The specification is complemented by a conformance testing platform to allow testing of implementations.

*** Justification**

The specification has a validation schema to test conformance. Also automated check rules can be implemented.

<https://www.xbrl.org/int/gl/2016-12-01/gl-framework-2017-PWD-2016-12-01.html>

*** A35 - Is the specification recommended by an European Member State?**

EIF Recommendation 23: Consult relevant catalogues of standards, specifications, and guidelines at the national and EU level, in accordance with your NIF and relevant DIFs, when procuring and developing ICT solutions.

Recommended specifications are these specifications that the Member States provide as examples for the implementation of certain digital public services or for being used when procuring these digital public services or solutions.

- ☐ Not Answered
- ☐ Not Applicable
- ☐ NO
- ☒ YES

*** Justification**

Estonian Tax and Customs board:

<https://www.emta.ee/en/business-client/e-services-training-courses/how-use-e-services/x-tee-services#xbrl-gl>

*** A36 - Is the specification selected for its use in an European Cross-border project/initiative?**

EIF Recommendation 23: Consult relevant catalogues of standards, specifications, and guidelines at national and EU level, in accordance with your NIF and relevant DIFs, when procuring and developing ICT solutions.

The European Commission set up a process for the identification and assessment of specifications for its use in the development of IT solutions and also when procuring them. Find here the commission implementing decisions that include the specifications identified by the European Commission: https://ec.europa.eu/growth/single-market/european-standards/ict-standardisation/ict-technical-specifications_en

Additionally, there could be other situations where a specification can be selected for European projects or initiatives out of the scope of the above-mentioned context. These specifications can be considered positively in this assessment.

- ☐ Not Answered
- ☐ Not Applicable
- ☐ NO
- ☒ YES

*** Justification**

Estonia reporting 3.0 program and Nordic smart government.

<https://nordicsmartgovernment.org/>

<https://www.stat.ee/en/reporting-30>

<https://realtimeeconomy.ee/>

https://www.dropbox.com/sh/b5i8ehpnzzymowl/AACpTH-mWRwOFGlQkUYDbWoWa/29.10.2021%20Presentations?dl=0&preview=004_Estonian+reporting+mapping+and+a+new+model+copy.pdf&subfolder_nav_tracking=1

*** A37 - Is the specification included in an open repository/catalogue of standards at national level?**

EIF Recommendation 23: Consult relevant catalogues of standards, specifications, and guidelines at the national and EU level, in accordance with your NIF and relevant DIFs, when procuring and developing ICT solutions.

EIF Recommendation 6: Reuse and share solutions, and cooperate in the development of joint solutions when implementing European public services.

- ☐ Not Answered
- ☐ Not Applicable
- ☐ NO
- ☒ YES

*** Justification**

Estonia plans wide use of XBRL-GL: "In order to create necessary preconditions for data-driven reporting with the public sector and enable companies to exchange machine-readable transaction information, the standard XBRL Global Ledger Taxonomy framework has been confirmed. The same standard is implemented also in the Estonian Tax and Customs Board "Aruandlus 3.0" (Reporting 3.0) project."

<https://www.mkm.ee/en/objectives-activities/real-time-economy/projects>
http://www.baltic-course.com/eng/good_for_business/?doc=159557

*** A38 - Is the specification included in an open repository/catalogue of standards at European level?**

EIF Recommendation 23: Consult relevant catalogues of standards, specifications, and guidelines at the national and EU level, in accordance with your NIF and relevant DIFs, when procuring and developing ICT solutions.

EIF Recommendation 6: Reuse and share solutions, and cooperate in the development of joint solutions when implementing European public services.

- ☐ Not Answered
- ☐ Not Applicable
- ☐ NO
- ☒ YES

*** Justification**

Estonia:

<https://www.emta.ee/en/business-client/e-services-training-courses/how-use-e-services/x-tee-services#xbri-gl>

<https://www.emta.ee/en/business-client/e-services-training-courses/how-use-e-services/x-tee-services#materials>

Legal Interoperability

*** A39 - Is the specification a European Standard?**

EIF Recommendation 27: Ensure that legislation is screened by means of 'interoperability checks', to identify any barriers to interoperability. When drafting legislation to establish a European public service, seek to make it consistent with relevant legislation, perform a 'digital check', and consider data protection requirements.

European Standards are those standards developed by certain organisations dedicated to this purpose. CEN, CENELEC, and ETSI are the principal organisations and all of them are developing their standards under the basis of meeting the requirements established within the European Standardisation Regulation. CEN-CENELEC homepage: <https://www.cencenelec.eu/>

- ☐ Not Answered
- ☐ Not Applicable
- ☐ NO
- ☒ YES

*** Justification**

COMMISSION IMPLEMENTING DECISION (EU) 2016/120: "The XBRL 2.1 should therefore be identified as ICT technical specification eligible for referencing in public procurement," and " The eXtensible Business Reporting Language version 2.1 is eligible for referencing in public procurement." XBRL GL is a taxonomy based on xbrl.

https://eur-lex.europa.eu/legal-content/EN/TXT/?toc=OJ%3AL%3A2016%3A023%3ATOC&uri=uriserv%3AOJ.L_.2016.023.01.0077.01.ENG

Organisational Interoperability

*** A40 - Does the specification facilitate the modelling of business processes?**

EIF Recommendation 28: Document your business processes using commonly accepted modelling techniques and agree on how these processes should be aligned to deliver a European public service.

- ☐ Not Answered
- ☐ Not Applicable
- ☐ NO
- ☒ YES

*** Justification**

The specification supports data exchange and business processes among partners. The specification is easy to implement into standard business processes.

<https://www.xbrl.org/int/gl/2016-12-01/gl-framework-2017-PWD-2016-12-01.html>

https://www.dropbox.com/sh/b5i8ehpnzzymowl/AACpTH-mWRwOFGlQkUYDbWoWa/29.10.2021%20Presentations?dl=0&preview=005_TietoEVERY_Symposium_29.10.2021.pdf&subfolder_nav_tracking=1

*** A41 - To what extent does the specification facilitate organisational interoperability agreements?**

EIF Recommendation 29: Clarify and formalise your organisational relationships for establishing and operating European public services.

Relates to specifications' capacities to help and ease the creation and formalisation of Interoperability agreements. E.g. Memorandums of Understanding (MoUs), Services Level Agreements (SLAs).

- ☐ Not Answered
- ☐ Not Applicable
- ☐ The specification's definition hinders the drafting of such agreements.
- ☐ The specification makes no provisions that would facilitate the drafting of such agreements.
- ☒ The specification defines certain elements to facilitate such agreements.
- ☐ The specification defines most elements to facilitate such agreements.
- ☐ The specification explicitly identifies all elements to be used in drafting such agreements.

*** Justification**

The specification can be used as an annex in interoperability agreements.
Through the use of XBRL GL Profiles, organisations that wish to interchange data can communicate and agree upon the scope, amount, and restrictions on the data to be interchanged and, where feasible, automate the evaluation of conformation and data quality being exchanged.

Semantic Interoperability

*** A42 - Does the specification encourage the creation of communities along with the sharing of their data and results on national platforms?**

EIF Recommendation 32: Support the establishment of sector-specific and cross-sectoral communities that aim to create open information specifications and encourage relevant communities to share their results on national and European platforms.

Relates to specifications that are narrowly related to the data/information being exchanged, its format, and structure. It would allow a common method/mechanism to improve its reuse and exchange removing possible limitations. An example of it could be RDF, which is used to describe information and its metadata using specific syntax and serialisation.

- ☐ Not Answered
- ☐ Not Applicable
- ☐ NO
- ☒ YES

*** Justification**

XBRL international supports the above by national and international communities to further develop and support the implementation of the specification.
e.g. <https://fi.xbrl.org/>, <https://www.xbrl.org/tag/spain/>

XBRL GL provides a standardized toolset for the broad adoption of relevant data standardization, but the developers recognized that local extensions and variations will be necessary. Under the auspices of local XBRL jurisdictions or other organizations, further standardization leveraging XBRL GL are expected,

encouraged and facilitated.

<http://www.xbrl.org/int/gl/2015-03-25/GLTFTA-REC-2015-03-25.html#section-how-to-create-extensions-within-the-gl-taxonomy-framework>

*** A43 - Does the specification encourage the creation of communities along with the sharing of their data and results on European platforms?**

EIF Recommendation 32: Support the establishment of sector-specific and cross-sectoral communities that aim to create open information specifications and encourage relevant communities to share their results on national and European platforms.

Relates to specifications that are narrowly related to the data/information being exchanged, its format, and structure. It would allow a common method/mechanism to improve its reuse and exchange removing possible limitations. An example of it could be RDF, which is used to describe information and its metadata using specific syntax and serialisation.

- ☐ Not Answered
- ☐ Not Applicable
- ☐ NO
- ☒ YES

*** Justification**

XBRL international supports the above by national and international communities to further develop and support the implementation of the specification.

<https://www.xbrl.org/tag/xbrl-europe/>
<https://www.xbrl.org/the-consortium/>

Useful links

[CAMSS Joinup Page \(https://joinup.ec.europa.eu/collection/common-assessment-method-standards-and-specifications-camss\)](https://joinup.ec.europa.eu/collection/common-assessment-method-standards-and-specifications-camss)

[CAMSS Library of Assessments \(https://joinup.ec.europa.eu/collection/common-assessment-method-standards-and-specifications-camss/camss-assessments-library\)](https://joinup.ec.europa.eu/collection/common-assessment-method-standards-and-specifications-camss/camss-assessments-library)

[CAMSS Assessment EIF Scenario - User Guide \(https://joinup.ec.europa.eu/collection/common-assessment-method-standards-and-specifications-camss/solution/camss-assessment-eif-scenario/camss-assessment-eif-scenario-quick-user-guide\)](https://joinup.ec.europa.eu/collection/common-assessment-method-standards-and-specifications-camss/solution/camss-assessment-eif-scenario/camss-assessment-eif-scenario-quick-user-guide)

Contact

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CAMSS Assessment EIF Scenario v5.0.0 - Results

CAMSS Assessment Result

Thank you for your contribution.

The score of the specification related to the scenario under which it is being evaluated depends on the scores achieved in each section of the survey. Please see the example below for guidance.

The following table shows the 'compliance levels' that a specification can reach depending on the assessment score.

EIF Scenario Compliance Level Conversion Table

Section	Compliance Level				
	Ad-hoc	Opportunistic	Essential	Sustainable	Seamless
Principles setting the context for EU Actions on Interoperability	20	40	50	80	90
EIF Core Interoperability Principles	0 to 440	441 to 880	881 to 1320	1321 to 1760	1761 to 2200
EIF Principles Related to generic user needs and expectations	0 to 100	101 to 200	201 to 300	301 to 400	401 to 500

**EIF Foundation
principles for
cooperation
among public
administrations**

0 to 100

101 to 200

201 to 300

301 to 400

401 to 500

**EIF
Interoperability
Layers**

0 to 220

221 to 440

441 to 660

661 to 880

881 to 1100

The table below expresses the range of the score per section. When used in combination with the table above, the total score can be interpreted. See the example below for guidance.

Section Compliance Conversion Table

Compliance Level	Description
Ad-hoc	Poor level of conformance with the EIF - The specification does not cover the requirements and recommendations set out by the EIF in this area.
Opportunistic	Fair level of conformance with the EIF - The specification barely covers the requirements and recommendations set out by the European Interoperability Framework in this area.
Essential	Essential level of conformance with the EIF - The specification covers the basic aspects set out in the requirement and recommendations from the European Interoperability Framework.
Sustainable	Good level of conformance with the EIF scenario - The specification covers all the requirements and recommendations set out by the European Interoperability Framework in this area.
Seamless	Leading practice of conformance level with the EIF - The specification fully covers the requirements and recommendations set out by the European Interoperability Framework in this area.

Example – How to find the final Compliance Level

Using the score reached after the initial assessment, the interpretation can be made as follows.

1. In the summary table, observe the score for each section, e.g. EIF Core Interoperability Principles has 2200 points.
2. In the middle table – the Section Compliance Conversion Table – see that this number correlates to a column. In our example, the 2200 points of Core Interoperability Principles fall in the EIF Core Interoperability Principles row, and '1761 to 2200' point range, placing it in the column 'Compliance **Seamless**'.

3. Next, in the top table – the EIF Scenario Compliance Level Conversion Table – we see Compliance Level "**Seamless**", and from its description that the specification for the EIF Core Interoperability Principles 'fully covers the requirements and recommendations set out by the European Interoperability Framework in this area.'.

For additional calculation of the assessment strength, please follow the instruction provided in the User Guide, found [here](#).

Summary

Your Score 3880

Maximum Score 4400



Section	Score for this Section	
EIF PRINCIPLES SETTING THE CONTEXT FOR EU ACTIONS ON INTEROPERABILITY	20/100	<div><div></div></div>
EIF CORE INTEROPERABILITY PRINCIPLES	2020 /2200	<div><div></div></div>
EIF PRINCIPLES RELATED TO GENERIC USER NEEDS AND EXPECTATIONS	460 /500	<div><div></div></div>
EIF FOUNDATION PRINCIPLES FOR COOPERATION AMONG PUBLIC ADMINISTRATIONS	320 /500	<div><div></div></div>
EIF INTEROPERABILITY LAYERS	1060 /1100	<div><div></div></div>

Scores by Question

EIF PRINCIPLES SETTING THE CONTEXT FOR EU ACTIONS ON INTEROPERABILITY

Score for this Section: 20/100

A1 - To what extent has the specification been included in a national catalogue from a Member State whose National Interoperability Framework has a high performance on interoperability according to National Interoperability Framework Observatory factsheets?

Your answer ✗ The specification has not been included within the catalogue of any Member State.

20
out of
100
points



EIF CORE INTEROPERABILITY PRINCIPLES

Score for this Section: 2020/2200

A2 - Does the specification facilitate the publication of open data?

Your answer ✓ YES

100
out of
100
points



A2(a) - To what extent does the specification facilitate the publication of public data as open data?

Your answer ✓ In addition to the requirements stated in the previous answer, the specification supports published data as Linked Data.

100
out of
100
points



A3 - To what extent do stakeholders have the opportunity to contribute to the development of the specification?

Your answer ✓ The working group is open to participation by any stakeholder but requires registration, fees, and membership approval.

40
out of
100
points



A4 - To what extent is a public review part of the release lifecycle?

Your answer ✓ All major and minor releases foresee a public review during which collected feedback is publicly visible.

100
out of
100
points



A5 - Is the specification available with any restrictions related to Fair, Reasonable, and Non-Discriminatory ((F)RAND)?

Your answer  YES

100
out of
100
points




A6 - Is the specification licensed on a royalty-free basis?

Your answer  YES

100
out of
100
points




A7 - To what extent is the specification sufficiently mature for its use in the development of digital solutions/services?

Your answer  The specification, in addition to having major releases available, has published documentation on its supporting processes (e.g. change management and release management).

100
out of
100
points




A8 - To what extent has the specification sufficient market acceptance for its use in the development of digital solutions/services?

Your answer  The specification has widespread use and relevant independent reports proving its market acceptance.

80
out of
100
points




A9 - To what extent has the specification support from at least one community?

Your answer  There is a community providing public support linked to the specification but in a best-effort manner.

80
out of
100
points




A10 - To what extent does the specification enable the visibility of administrative procedures, rules data, and services?

Your answer  The specification can enable the visibility of administrations if combined with other specifications.


80
out of
100
points




A11 - To what extent does the specification scope comprehensively administrative procedures, rules data, and services?

Your answer  The specification actively promotes and supports comprehensibility.


100 out of 100 points




A12 - To what extent does the specification enable the exposure of interfaces to access the public administration's services?

Your answer  The specification enables exposure of such interfaces.


100 out of 100 points




A13 - To what extent does the specification ensure the protection of personal data managed by Public Administrations?

Your answer  The specification does not address the protection of personal data but neither prevents it.


40 out of 100 points




A14 - To what extent is the specification usable beyond the business-specific domain, allowing its usage across business domains?

Your answer  The specification is domain-agnostic, designed to be used in any domain.


100 out of 100 points



A15 - To what extent is the specification usable beyond the business-specific domain, allowing its implementation across business domains?

Your answer  The specification is domain-agnostic, designed to be implemented in any domain.

100 out of 100 points



A16 - Is the specification technology agnostic?

Your answer  YES

100 out of 100 points




A17 - Is the specification platform agnostic?

Your answer  YES

100 out of 100 points



A18 - To what extent does the specification allow for partial implementations?

Your answer  The specification explicitly foresees sets of requirements that can be implemented incrementally or separately.

100
out of
100
points



A19 - Does the specification allow customisation?

Your answer  YES

100
out of
100
points




A20 - Does the specification allow extension?

Your answer  YES

100
out of
100
points




A21 - To what extent does the specification enable data portability between systems/applications supporting the implementation of European public services?

Your answer  The specification explicitly addresses and enables data portability.

100
out of
100
points



A22 - To what extent does the specification enable data portability between systems/applications supporting the evolution of European public services?

Your answer  The specification explicitly addresses and enables data portability.


100
out of
100
points



EIF PRINCIPLES RELATED TO GENERIC USER NEEDS AND EXPECTATIONS

Score for this Section: 460/500

A23 - To what extent does the specification allow relevant information to be reused when needed?

Your answer  Information is provided once-only and reused as needed.

100
out of
100
points



A24 - To what extent does the specification enable the e-accessibility?

Your
answer

✓ The specification can contribute and promote e-accessibility, but it is not its main purpose.

60
out of
100
points



A25 - To what extent does the specification enable the secure exchange of data?

Your
answer

✓ Not Applicable

100
out of
100
points



A26 - To what extent does the specification enable the secure processing of data?

Your
answer

✓ Not Applicable

100
out of
100
points



A27 - To what extent could the specification be used in a multilingual context?

Your
answer

✓ The specification is designed to fully support multilingualism.

100
out of
100
points



EIF FOUNDATION PRINCIPLES FOR COOPERATION AMONG PUBLIC ADMINISTRATIONS

Score for this Section: 320/500

A28 - Does the specification simplify the delivery of European public services?

Your
answer

✓ YES

100
out of
100
points



A29 - Does the specification enable digital service delivery channels?


Your
answer

✓ YES


100
out of
100
points




A30 - To what extent does the specification enable the long-term preservation of data/information /knowledge (electronic records included)?

Your answer  The specification neither addresses the long-term preservation nor prevents it.


40
out of
100
points




A31 - To what extent are there assessments of the specification's effectiveness?

Your answer  There are such assessments that indirectly address the specification.


40
out of
100
points



A32 - To what extent are there assessments of the specification's efficiency?

Your answer  There are such assessments that indirectly address the specification.

40
out of
100
points



EIF INTEROPERABILITY LAYERS

Score for this Section: 1060/1100


A33 - Is the (or could it be) specification mapped to the European Interoperability Architecture (EIRA)?

Your answer  YES


100
out of
100
points



A34 - To what extent can the conformance of the specification's implementations be assessed?

Your answer  The specification is complemented by a conformance testing platform to allow testing of implementations.

100
out of
100
points



A35 - Is the specification recommended by an European Member State?

Your answer  YES

100
out of
100
points



A36 - Is the specification selected for its use in an European Cross-border project/initiative?

Your answer  YES

100
out of
100
points



A37 - Is the specification included in an open repository/catalogue of standards at national level?

Your  YES
answer

100
out of
100
points



A38 - Is the specification included in an open repository/catalogue of standards at European level?

Your  YES
answer

100
out of
100
points




A39 - Is the specification a European Standard?

Your  YES
answer

100
out of
100
points




A40 - Does the specification facilitate the modelling of business processes?

Your  YES
answer

100
out of
100
points



A41 - To what extent does the specification facilitate organisational interoperability agreements?

Your  The specification defines certain elements to
answer facilitate such agreements.

60
out of
100
points



A42 - Does the specification encourage the creation of communities along with the sharing of their data and results on national platforms?

Your  YES
answer

100
out of
100
points



A43 - Does the specification encourage the creation of communities along with the sharing of their data and results on European platforms?

Your  YES
answer

100
out of
100
points



Contact	DIGIT-CAMSS@ec.europa.eu
	CAMSS Joinup Page
Useful links	CAMSS Library of Assessments
	CAMSS Assessment EIF Scenario - User Guide
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