



Transition from XBRL to iXBRL

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Agenda

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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

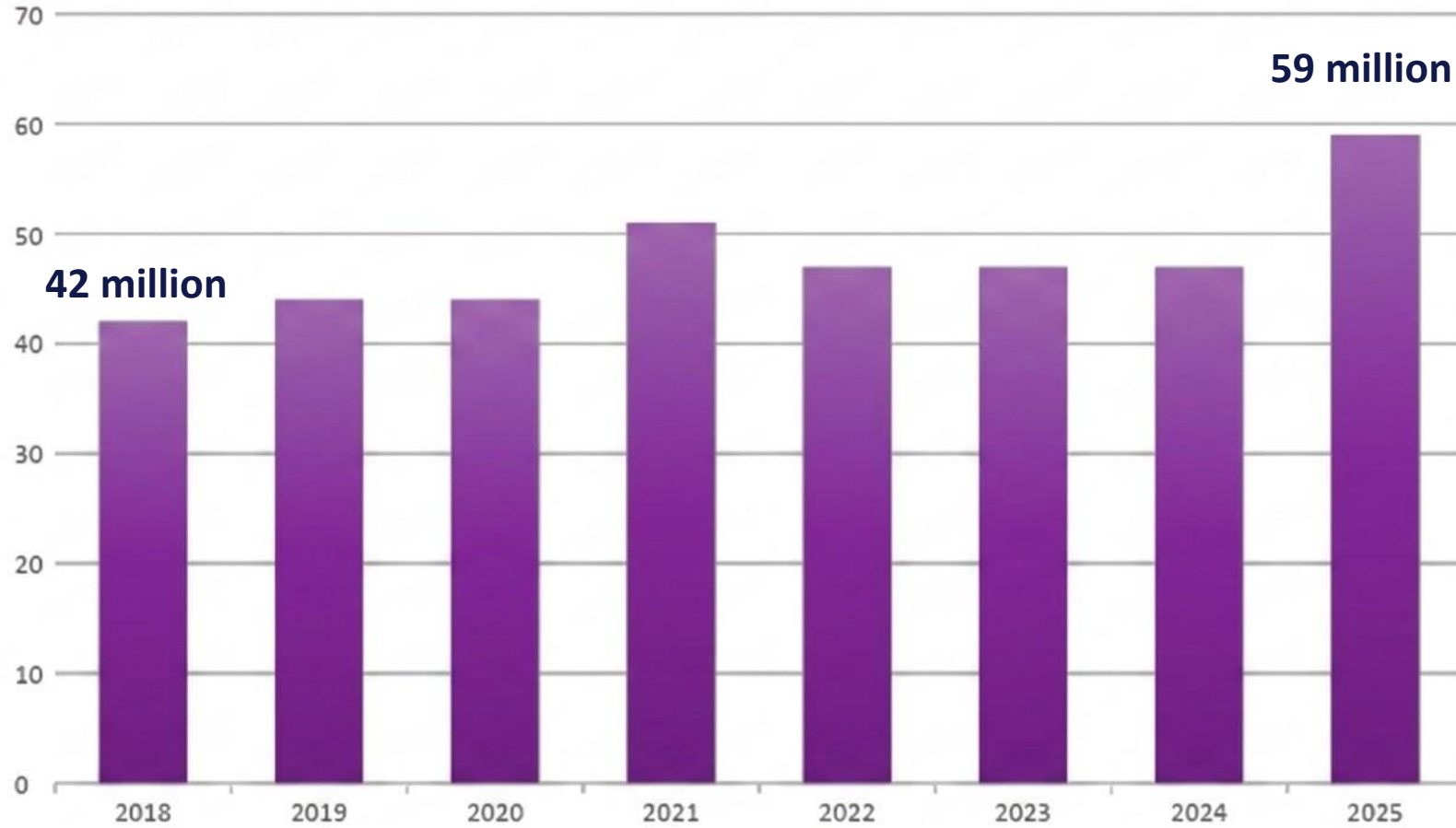
Used for

- 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

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"/>
Total of property, plant and equipment	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

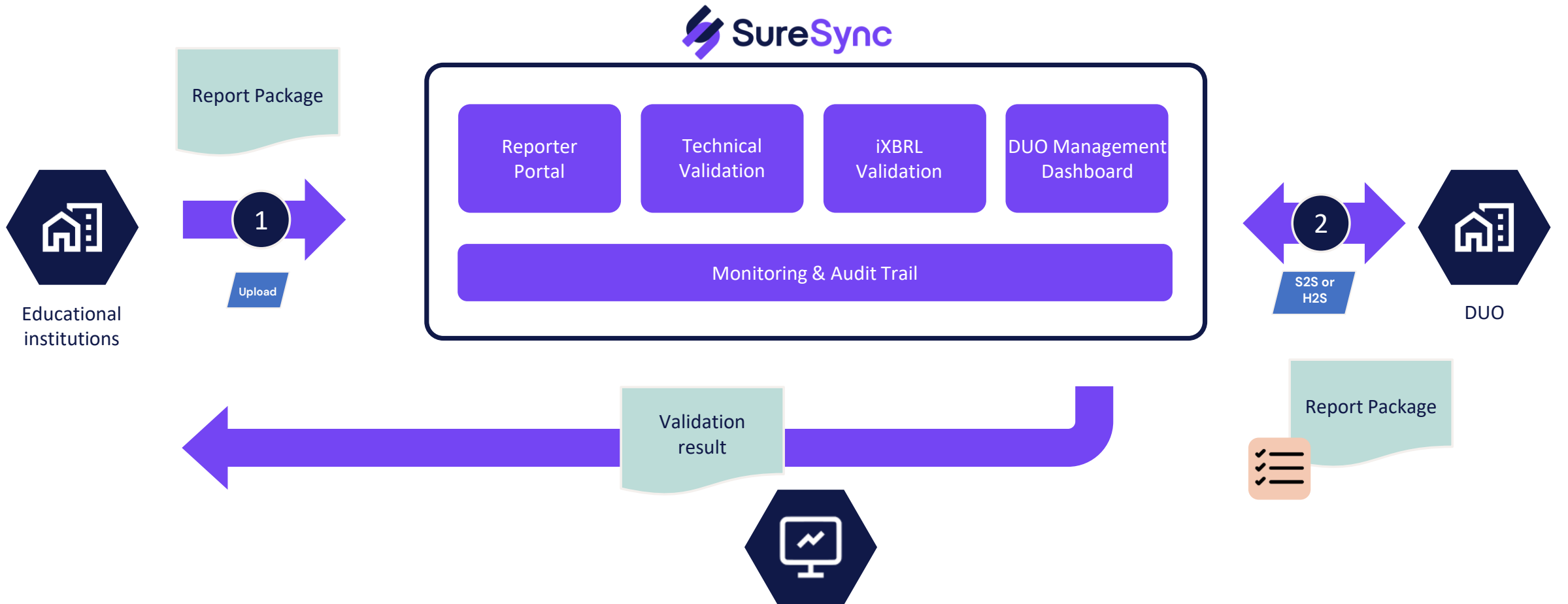
2028

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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