Resource Extraction Payments (RXP) Taxonomy Guide

June 20, 2023

1 GOAL

This guide provides the technical specifications as to the use of the eXtensible Business Reporting Language [XBRL] for the submission of certain required disclosures in Exhibit 2.01 of Form SD [SD]. It does not provide interpretative guidance for any rule.

The Subnational Jurisdictions (SNJ) Taxonomy is integral to resource payment disclosures and is also covered in this guide.

Please provide any comments on the RXP Taxonomy Guide via email to StructuredData (at) sec.gov and include "RXP Taxonomy Guide" in the "General Subject Matter" section.

2 AUDIENCE

This document explains to a technical audience how to create conforming Interactive Data documents for Exhibit 2.01 of Form SD. Readers should be familiar with Interactive Data as described in the Electronic Data Gathering, Analysis, and Retrieval (EDGAR) Filer Manual [EFM], including XBRL Dimensions [DIM] and Extensible Enumerations 1.0 [EE1].

Literal technical syntax appears in fixed width font.

3 STATUS

This is a draft. Technical details may change between this draft and the final version to be published upon its implementation in EDGAR. For example, element names may change to become more explicit or compact. Reference links may be revised to provide greater or less specificity. New data validations specific to RXP may be added to, or removed from, current EDGAR validations [EFM].

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4 INSTANCE DOCUMENT CONTENT

The basic content of an RXP instance document is defined by Form SD Item 2.01(a) (5) as quoted in Figure 1. Definitions of terms, reporting periods, accounting basis, *de minimis* thresholds, and other criteria are also provided on Form SD. The figure shows that before being aggregated into a total, a resource extraction payment could have eleven or more distinct properties, and that although every individual cash or in-kind payment generally need not appear in the instance document, each total of all payments sharing the same properties must appear in the instance.

For example, two payments of the same type (*e.g.,* Taxes), to the same government of the same subnational jurisdiction of the same country, in the same currency, for the same project of the same business segment, for the same resource, extracted by the same method, in the same period, may be disclosed in the instance as single "total payment". Had the two payments been for two different projects (viii), they would be separate "total" payments.

Figure 1. Form SD Item 2.01(a)(5) Required Disclosures

(5) The resource extraction issuer must include the following information in the exhibit to Form SD, which must present the information in the eXtensible Business Reporting Language (XBRL) electronic format:

(i) The type and total amount of such payments, by payment type listed in paragraph (d)(9)(iii) of this Item, made for each project of the resource extraction issuer relating to the commercial development of oil, natural gas, or minerals;

(ii) The type and total amount of such payments, by payment type listed in paragraph (d)(9)(iii) of this Item, for all projects made to each government;

(iii) The total amounts of the payments, by payment type listed in paragraph (d)(9)(iii) of this Item;

(iv) The currency used to make the payments;

(v) The fiscal year in which the payments were made;

(vi) The business segment of the resource extraction issuer that made the payments;

(vii) The governments (including any foreign government or the Federal Government) that received the payments and the country in which each such government is located;

(viii) The project of the resource extraction issuer to which the payments relate;

(ix) The particular resource that is the subject of commercial development;

(x) The method of extraction used in the project; and

(xi) The major subnational political jurisdiction of the project.

In effect, the form requires a table of payments, each with several details. The payment totals must also be shown by type in the aggregate (iii), by type and government (ii) and by type and project (i), each of which is its own table. The RXP taxonomy defines these four tables and the syntax by which each payment, or aggregate of payments, is tagged.

Instances of the RXP taxonomy use xBRL-XML syntax [OIM] and must not be Inline XBRL [iXBRL].

5 PHYSICAL LOCATION AND ORGANIZATION

The taxonomy is rooted at URLs of the form

https://xbrl.sec.gov/rxp/{version}/

The draft taxonomy is specifically at the base URL

https://xbrl.sec.org/rxp/2023/

There is a zip file containing all files is located at

https://xbrl.sec.org/rxp/2023/rxp-2023.zip

5.1 Versioning

Following the file naming of other standard taxonomies, a file from (for example) a "2nd Quarter 2032" taxonomy file containing reference links would be located at https://xbrl.sec.gov/xyz/2032q2/xyz-2032q2_ref.xsd.

Following the target namespace conventions of other EDGAR standard taxonomies, the current namespace[1] of the core RXP schema is http://xbrl.sec.gov/rxp/2023 with standard prefix rxp. This is analogous to the namespace of the Document and Entity Information schema, http://xbrl.sec.gov/dei/2023 with prefix dei.

An RXP taxonomy of any given year (irrespective of quarter) is compatible with any other EDGAR standard taxonomy of the same year, and incompatible with other years.

5.2 Imports

EDGAR submissions are required, permitted, or disallowed from referencing various files comprising the RXP taxonomy, as summarized in the figure below.

Figure 2. Taxonomy files, by type

Taxonomy name and folder	May be referenced in submissions	Used in validation and rendering	Entry point
Resource Extraction Payments https://xbrl.sec.gov/rxp/2023/	rxp-2023.xsd	rxp-2023_ref.xsd	rxp-entire-2023.xsd
Document and Entity Information https://xbrl.sec.gov/dei/2023/	dei-2023_def.xsd dei-2023.xsd	dei-2023_doc.xsd dei-2023_ref.xsd	dei-entire-2023.xsd
Subnational Jurisdictions https://xbrl.sec.gov/snj/2023/	snj-2023_def.xsd snj-2023.xsd	snj-2023_doc.xsd	snj-entire-2023.xsd
Country https://xbrl.sec.gov/country/2023/	country-2023_def.xsd country-2023.xsd	country-2023_doc.xsd	country-entire-2023.xsd

All Form SD Exhibit 2.01 instances must use the main schema rxp-2023.xsd. Figure 3 uses indentation and the ↘ character to illustrate the hierarchy of schema imports, and thus implicitly also shows the Discoverable Taxonomy Set (DTS) of each file.

Figure 3. Taxonomy files, import relationships

Name	Description
rxp	Schema with embedded label, presentation, calculation and definition linkbases
↘ dei	Schema
↘ snj-def	Schema with embedded definition linkbase
↘ snj	Schema
↘ country-def	Schema with embedded definition linkbase
↘ country	Schema
↘ enum	Extensible Enumerations 1.0 Schema
rxp-entire	Entry point schema
↘ rxp-ref	Schema with embedded reference linkbase
↘ rxp	

Figure 4 shows namespace prefixes and the namespaces in use as of the date of this document.

[1] A namespace URI (uniform resource identifier) is not a URL (uniform resource locator); it does not identify a web address.

Figure 4. Namespace URI's and prefixes.

Prefix	Namespace URI
rxp	http://xbrl.sec.gov/rxp/2023
dei	http://xbrl.sec.gov/dei/2023
snj	http://xbrl.sec.gov/snj/2023
country	http://xbrl.sec.gov/country/2023
enum	http://xbrl.org/2014/extensible-enumerations

A brief description of the Subnational Jurisdictions Taxonomy (NJ) is provided in section 0 below.

6 TABLES, AXES, AND MEMBERS

Like all XBRL instances, RXP instances contain facts each defined as a *value* characterized by a set of *dimensions.* The set of dimensions of a fact contain at most one of each *core dimension* (*entity*, *period*, and *concept* among them) and will have zero or more *taxonomy defined dimensions*. The taxonomy defined dimensions are used to define *hypercubes* [DIM]. In this document as in all SEC standard taxonomies a taxonomy-defined dimension is called an *Axis*. Members of an axis may be its *default* member, a *standard* member, or a *custom* member defined by the filer. In addition to indicators such as names and indentations within tables, concept types are color-coded in this document as shown in Figure 5.

Figure 5. Font and Color Coding Legend

Concept or value type	Color
Concept core dimension and concepts	Green
Other core dimensions and their members	Gray
Fact values	None
Taxonomy-defined dimension (Axis)	Orange
Standard members	Medium Blue
Custom members	Purple
Abstract placeholder concepts not appearing in instances, such as hypercubes, line items, domain defaults, and non-usable domain members.	Light Blue

A hypercube of only a single taxonomy-defined dimension can be visualized as a table as it might be presented in a disclosure as illustrated in Figure 6 (in this example, there is no total across the three projects).

Figure 6. Example showing presentation of nine facts with a single taxonomy-defined dimension

entity: Example01 period: FY30 units: USD		Concepts Dimension		
		Taxes	Fees	Total Payments
Project Axis	Project A	23,000,000	12,000,000	35,000,000
	Project B	17,000,000	8,000,000	25,000,000
	Project C	9,000,000	6,000,000	15,000,000

Presentation of the data to a human reader does not change the meaning, and therefore does not change the characterization of each of the nine facts. Figure 7 shows the same facts, with the concept dimension presented as rows, and the class dimension as columns.

Figure 7. Example showing different presentation of the same nine facts

entity: Example01 period: FY30 units: USD		Project Axis		
		Project A	Project B	Project C
Concepts Dimension	Taxes	23,000,000	17,000,000	9,000,000
	Fees	12,000,000	8,000,000	6,000,000
	Total Payments	35,000,000	25,000,000	15,000,000

RXP is organized as a small number of hypercubes with zero, one, or two axes; as the previous two figures show, they are usually thought of – and referred to as – *Tables*. Some axes have a set of members fixed by the taxonomy, others are empty in the taxonomy and are populated only by custom members.

Each section will present an example of each kind of table, in increasing complexity.

6.1 Zero-axis Tables

Every EDGAR instance document has a zero-axis table. Concepts such as the EDGAR Central Index Key (CIK) dei:EntityCentralIndexKey, Investment Company Type dei:EntityInvCompanyType, or that only appear once on a filing cover page, such as its Form type dei:DocumentType or the Company "Conformed" name dei:EntityRegistrantName, are implicitly concepts in a zero-axis table. A zero-axis table contains facts that are characterized only by core dimensions - concept, entity, period, and either unit (for numeric facts) or language (for non-numeric facts). Required Contexts, as defined in EFM 6.5.19, effectively define a zero-axis table for every EDGAR XBRL document. Also, EDGAR instance documents are constrained to have only a single member of the entity dimension represented in a single instance (EFM 6.5.24), and facts are assumed to have language en-US (US English) unless indicated otherwise.

6.1.1 Sample facts with zero axes

Facts in an instance may be visualized as one row per fact and one column per core dimension, so in the case of concepts in the zero-axis table, there are only a few columns, as illustrated in Figure 8.

Figure 8. Sample facts in an RXP instance

concept	entity	period	value
dei:DocumentType	cik:0000012345	1/1/2030 – 12/31/2030	2.01 SD
dei:EntityRegistrantName	cik:0000012345	1/1/2030 – 12/31/2030	Example01

Or, using XBRL-JSON syntax, as a list of fact objects:

```
[{ "concept" : "dei:DocumentType",
   "period": "2030-01-01/2030-12-31",
   "entity": "cik:0000012345",
   "value": "2.01 SD" },
 { "concept" : "dei:EntityRegistrantName",
   "period": "2030-01-01/2030-12-31",
   "entity": "cik:0000012345",
   "value": "Example01" }]
```

Or, in the original XML-based XBRL instance syntax:

```
<context id="c1" >
 <entity>
  <identifier scheme="http://www.sec.gov/CIK">0000012345</identifier>
 </entity>
 <period>
  <startDate>2030-01-01</startDate>
  <endDate>2030-12-31</endDate>
 </period>
```

```
</context>
<dei:DocumentType contextRef="c1">2.01 SD</dei:DocumentType>
<dei:EntityRegistrantName contextRef id="c1">Example01</dei:EntityRegistrantName>
```

Or, for document types other than exhibit 2.01, Inline XBRL using the same syntax for <context> c1:

```
<ix:nonNumeric name="dei:DocumentType" contextRef="c1">10-K</ix:nonNumeric>
<ix:nonNumeric name="dei:EntityRegistrantName" contextRef id="c1" >Example01</ix:nonNumeric>
```

This document uses a tabular view resembling Figure 8 (usually omitting less relevant columns such as *entity*) when a set of facts is shown as an example, with the understanding that those facts might be re-serialized from the submission format of xBRL-XML into xBRL-JSON, etc.

Note that concept and member names never contain hyphens (-); they appear only in tabular displays for long elements to introduce line breaks that improves layout in the document.

6.1.2 Document Information

In a 2.01 SD document, there are a few concepts that must have no taxonomy-defined dimensions. In Figure 9, the concept dimension shows these concepts, the dimensional relationship (arc) that relates them to their parent concept, and their type. Where a type is restricted by a pattern, small set of values, or EFM validations, this is noted with daggers (†).

As detailed in the Dimensional specification [DIM], definition linkbases have arcs that link concepts of different types to define the table structure. The figure below illustrates these concepts and relationships as they appear in the taxonomy, a tree pattern that is repeated via naming and ordering conventions throughout RXP. The concepts shaded light blue exist as mere placeholders within the dimensional structure. The "line items" concept is a placeholder for all the concepts, the "report table" is a placeholder for all the axes, and the tree root "Abstract" concept ties the concept dimension to the set of axes.

Figure 9. Definition linkbase relationships in the zero-axis Document Information linkbase role

Concept	Type	Arcs
dei:CoverAbstract	Abstract	
dei:DocumentInformationTable	Hypercube	all
dei:DocumentInformationLineItems	Line Items Abstract	domain-member
dei:DocumentType	String †	domain-member
dei:AmendmentFlag	Boolean †	domain-member
dei:AmendmentDescription	String †	domain-member
dei:EntityCentralIndexKey	String †	domain-member
dei:EntityRegistrantName	String †	domain-member
dei:DocumentPeriodEndDate	Date ††	domain-member
dei:EntityReportingCurrencyISOCode[2]	Three-letter Currency Code ††	domain-member

† See EFM 6.5.20 and 6.5.21 for data type and other restrictions on these fact values.

†† See EFM 6.5.40 and 6.5.58 for validations impacting these fact values.

The rendering (via the presentation and label linkbases) of the facts in a zero-axis table typically resembles the layout of the concept dimension in the definition linkbase. Structural concepts (such as Abstracts and Hypercubes in the example of Figure 10) do not necessarily appear, and if all the facts are in a single period, there will be a single column of fact values.

[2] Currency codes are ISO 4217 as published by the International Organization for Standardization.

Figure 10. Example showing sample facts for a single period

entity: MINECO		period
		FY30
Concepts Dimension	Document Type	2.01 SD
	Amendment Flag	true
	Amendment Description	Exhibit contains revised figures relative to previous Form SD submission.
	Entity Central Index Key	0000012345
	Entity Registrant Name	MineCo Inc.
	Document Period End Date	2030-12-31
	Entity Reporting Currency ISO Code	USD

6.2 Single-axis Tables

6.2.1 Payments, by Category

The totals of all payments by category (i.e., payment type) has an optional legal entity axis, making it a single-axis table. The legal entity axis and its use is covered in EFM 6.6.3 and the intent is no different in RXP. The text of Form SD quoted in Figure 11 describes the circumstances it should be used and Form SD further defines relevant terms in Item 2.01(d)(3) and (d)(12).

Figure 11. Form SD Item 2.01 (a)(1)

> (1) A resource extraction issuer must furnish an annual report on Form SD with the Commission, and include as an exhibit to this Form SD, the information specified in Item 2.01(a)(5) of this Form, relating to any payment made during the fiscal year covered by the annual report by the resource extraction issuer, a subsidiary of the resource extraction issuer, or an entity under the control of the resource extraction issuer, to a foreign government or the Federal Government, for the purpose of the commercial development of oil, natural gas, or minerals.

Each of the axes in RXP appear in a definition link role with a single arc that indicates the abstract concept that notionally represents its default [DIM]. In the case of the Legal Entity Axis, the role is called EntitiesOnly and filers declare custom member concepts, and connect the domain concept to the custom member. Custom definition links involving RXP taxonomy elements or roles are subject to validations detailed in EFM section 6.16.14.

In Figure 12, the company Example01 has a custom schema with declared namespace prefix e01. The custom member e01:SubOneMember is a domain-member child of dei:EntityDomain in the standard link role http://xbrl.sec.gov/rxp/role/EntitiesOnly, abbreviated Entities.

Figure 12. Definition links in the Entities Only role, with an example custom e01 member.

Concept	Type	Arcs
dei:LegalEntityAxis	Taxonomy defined dimension (Axis)	
dei:EntityDomain	Domain member	dimension-domain
e01:SubOneMember	Custom member	domain-member

By convention, the standard label for member elements ends with "[Member]" making the standard label for this custom element "Sub One [Member]".

In Figure 13 the table Payments by Category is defined by abstract elements that define a root rxp:PaymentsByCategoryAbstract and a hypercube placeholder for taxonomy defined axes rxp:PaymentsByCategoryTable. The arc that connects the hypercube to the taxonomy defined dimension dei:LegalEntityAxis has a target role, meaning that the relationships continue in that other role. In this case, the target is the Entities role just shown in Figure 12. The

arc that connects the hypercube rxp:PaymentsTable to abstract concept rxp:PaymentsLineItems also has a target, a role called Payment Types.

Figure 13. Definition links in the Payments by Category role

Concept	Type	Arcs	Target
rxp:PaymentsByCategoryAbstract	Abstract		
rxp:PaymentsByCategoryTable	Hypercube	all	
dei:LegalEntityAxis	Taxonomy defined dimension (Axis)	hypercube-dimension	Entities
rxp:PaymentsLineItems	Line Items Abstract	domain-member	Payment Types

The Payment Types role shown in Figure 14 below lists concepts that reflect the disclosures required by Item 2.01(a)(5) and Item 2.01(d)(9)(iii) as described by Item 2.01(a)(1) and shown in Figure 1 above – Taxes, Royalties, *etc*. These concepts are placed in a separate role because, as will be seen below, they are used identically in two other tables.

Figure 14. Definition links in the Payment Types Only role.

Concept	Type	Arcs
rxp:PaymentsLineItems	Line Items Abstract	domain-member
rxp:Taxes	Monetary	domain-member
rxp:Royalties	Monetary	domain-member
rxp:Fees	Monetary	domain-member
rxp:ProductionEntitlements	Monetary	domain-member
rxp:Bonuses	Monetary	domain-member
rxp:Dividends	Monetary	domain-member
rxp:InfrastructureImprovements	Monetary	domain-member
rxp:CommunityAndSocial	Monetary	domain-member
rxp:TotalPayments	Monetary	domain-member

Six sample facts are shown in Figure 15, for three concepts, with three facts for e01:SubOneMember and three for the entire entity, represented by the default member. The unit code on each monetary fact should match the reporting currency.

Figure 15. Example of six facts in the Payments by Category table

concept	entity	period	legal entity	unit	value
rxp:Taxes	cik:0000012345	1/1/2030 – 12/31/2030	e01:SubOneMember	USD	12000000
rxp:Royalties	cik:0000012345	1/1/2030 – 12/31/2030	e01:SubOneMember	USD	17000000
rxp:TotalPayments	cik:0000012345	1/1/2030 – 12/31/2030	e01:SubOneMember	USD	29000000
rxp:Taxes	cik:0000012345	1/1/2030 – 12/31/2030		USD	35000000
rxp:Royalties	cik:0000012345	1/1/2030 – 12/31/2030		USD	40000000
rxp:TotalPayments	cik:0000012345	1/1/2030 – 12/31/2030		USD	75000000

These facts could be displayed two ways in Figure 16. Normally, the Total Payments (the row below Taxes and Royalties) will equal the sum of the categorized payments, as illustrated here. However, the disclosure of payments by another entity does not necessarily require that there be a consolidation of entities totaling to the payments for the entire entity. In both layouts, payments for the entire entity precede the payments for the sub.

Figure 16. Two layouts of six Payments by Category facts with a single taxonomy-defined dimension

entity: Example01 period: FY30 units: USD		Legal Entity [Axis]	
			Sub One [Member]
Concept Dimension	Taxes	35,000,000	12,000,000
	Royalties	40,000,000	17,000,000
	Total Payments	75,000,000	29,000,000

A second layout places the period dimension on the columns, and legal entity axis on outer rows:

entity: Example01 units: USD				period
				FY30
Legal Entity [Axis]		Concept Dimension	Taxes	35,000,000
			Royalties	40,000,000
			Total Payments	75,000,000
	Sub One [Member]	Concept Dimension	Taxes	12,000,000
			Royalties	17,000,000
			Total Payments	29,000,000

If only a single entity is reporting, then there are no custom entity members of the legal entity axis and it appears with a single column of numbers for the period.

6.2.2 Payments, by Project

Item 2.01(a)(5)(i) requires reporting the total by category of all Payments by Project, where "Project" is defined in the instructions to Form SD as quoted in Figure 17.

Figure 17. Form SD Item 2.01(d)(10)

> (10) Project is defined by using the following three criteria: (i) The type of resource being commercially developed; (ii) The method of extraction; and (iii) The major subnational political jurisdiction where the commercial development of the resource is taking place.

The table has a required Project axis, making it, like Payments by Category, a single-axis table. In Figure 18, the company "Example01" has a custom schema with declared namespace prefix e01. Two custom members representing fictitious projects "Artemis" and "Demeter" are domain-member children of rxp:AllProjectsMember in the standard link role http://xbrl.sec.gov/rxp/role/ProjectsOnly, abbreviated Projects.

Figure 18. Definition links in the Projects Only role, with two example custom e01 members.

Concept	Type	Arcs
rxp:ProjectsAxis	Taxonomy defined dimension (Axis)	
rxp:AllProjectsMember	Domain member	dimension-domain
e01:ArtemisMember	Custom member	domain-member
e01:DemeterMember	Custom member	domain-member

Figure 19 shows the Payments by Project table defined with a structure nearly identical to Payments by Category, with the target role of the Axis now Projects.

Figure 19. Definition links in the Payments by Project role

Concept	Type	Arcs	Target
rxp:PaymentsByProjectAbstract	Abstract		
rxp:PaymentsByProject	Hypercube	all	
rxp:ProjectsAxis	Taxonomy defined dimension (Axis)	hypercube-dimension	Projects
rxp:PaymentsLineItems	Line Items Abstract	domain-member	Payment Types

Nine sample facts are shown in Figure 20 for three concepts, with three facts each for each project and for the total of all projects. Note that the struck-through facts for the entire entity are the same facts as shown earlier in Figure 15 and would not be repeated in an actual RXP instance.

Figure 20. Example of facts in the single-axis Payments by Project table

concept	entity	period	legal entity	unit	value
rxp:Taxes	cik:0000012345	1/1/2030 – 12/31/2030	e01:ArtemisMember	USD	28000000
rxp:Royalties	cik:0000012345	1/1/2030 – 12/31/2030	e01:ArtemisMember	USD	32000000
rxp:TotalPayments	cik:0000012345	1/1/2030 – 12/31/2030	e01:ArtemisMember	USD	60000000
rxp:Taxes	cik:0000012345	1/1/2030 – 12/31/2030	e01:DemeterMember	USD	7000000
rxp:Royalties	cik:0000012345	1/1/2030 – 12/31/2030	e01:DemeterMember	USD	8000000
rxp:TotalPayments	cik:0000012345	1/1/2030 – 12/31/2030	e01:DemeterMember	USD	15000000
~~rxp:Taxes~~	~~cik:0000012345~~	~~1/1/2030 – 12/31/2030~~		~~USD~~	~~35000000~~
~~rxp:Royalties~~	~~cik:0000012345~~	~~1/1/2030 – 12/31/2030~~		~~USD~~	~~40000000~~
~~rxp:TotalPayments~~	~~cik:0000012345~~	~~1/1/2030 – 12/31/2030~~		~~USD~~	~~75000000~~

The facts in Figure 20 could be displayed as shown in Figure 21. Normally the Total Payments as aggregated by project and by category would total those for the entity, *i.e.,* both across the columns and up to the top row. The unit code on each monetary fact should match the reporting currency.

Figure 21. Layout of example Payments by Project facts

entity: Example01 period: FY30 units: USD		Concept Dimension		
		Taxes	Royalties	Total Payments
Project Axis		35,000,000	40,000,000	75,000,000
	Artemis [Member]	28,000,000	32,000,000	60,000,000
	Demeter [Member]	7,000,000	8,000,000	15,000,000

6.3 Two-axis Table

6.3.1 Payments, by Government

Item 2.01(a)(5)(ii) requires reporting the total by category of all Payments by Government, where "Government" is defined in as quoted in Figure 22.

Figure 22. Form SD Items 2.01(d)(6) and (7) in Definitions

> (6) Federal Government means the Federal government of the United States.
>
> (7) Foreign Government means the national government of a foreign country, as well as any department, agency, or instrumentality of the national government, or a company at least majority owned by the national government of a foreign country. As used in this Item 2.01, foreign government also includes a foreign subnational government, such as the government of a state, province, department, county, district, municipality, or territory under a foreign national government.

The two axes of the Payments by Government table are: (Figure 23) the Country Axis, which has a fixed set of members defined by the SEC Country taxonomy,[3] and (Figure 24) the Governments Axis, which the filer adds custom members to in the same way as the Project Axis.

Figure 23. Definition links in the Country role, with the first few members. This role cannot have custom members.

Concept	Type	Arcs
rxp:CountryAxis	Taxonomy defined dimension (Axis)	
country:AllCountriesDomain	Domain member	dimension-domain
country:AF	Standard member	domain-member
country:AF	Standard member	domain-member
…246 more members…		
country:ZW	Standard member	domain-member

Note that the Country Axis appears not in an RXP-specific role, but in definition link role http://xbrl.sec.gov/country/role/document/Country. Note that country element names and their standard labels are not conventionally suffixed with the word "Member".

Figure 24. Definition links in the Governments Only role, with example custom e01 members.

Concept	Type	Arcs
rxp:GovernmentsAxis	Taxonomy defined dimension (Axis)	
rxp:AllGovernmentsMember	Domain member	dimension-domain
e01:HmRcMember	Custom member	domain-member
e01:MinEnSecMember	Custom member	domain-member
e01:UsTreasuryMember	Custom member	domain-member
e01:TxRrComm	Custom member	domain-member
e01:InteriorMinistryMember	Custom member	domain-member

Custom government domain members distinguish categories of payments to different agencies of the same government. Use mnemonic English names wherever possible for foreign government departments or agencies, *e.g.,* HmRc for H.M. Revenue and Customs, MinEnSec for Ministry of Energy Security.

Figure 25 shows how the Payments by Government table is defined with a structure that includes both axes.

[3] The Country taxonomy is based on the ISO 3166-1 standard published by the International Organization for Standardization and the U.S. Government's Geopolitical Entities, Names, and Codes (GENC) standards.

Figure 25. Definition links in the Payments by Project role

Concept	Type	Arcs	Target
rxp:PaymentsByGovernmentAbstract	Abstract		
rxp:PaymentsByGovernment	Hypercube	all	
rxp:CountryAxis	Axis	hypercube-dimension	Country
rxp:GovernmentsAxis	Axis	hypercube-dimension	Governments
rxp:PaymentsLineItems	Line Items Abstract	domain-member	Payment Types

Sample facts are shown in Figure 26 for two government agencies of one country (Great Britain) along with the US treasury. One UK agency (HM Revenue and Customs [Member]) collects only Taxes; the other (Ministry of Energy Security [Member]) collects Taxes, Fees, and Community and Social payments. Sums by country, government, and across categories are included.

Figure 26. Example of facts in the two-axis Payments by Government table (entity column omitted)

concept	period	Country	Government	unit	value
rxp:Taxes	1/1/2030 – 12/31/2030			USD	13,500,000
rxp:Fees	1/1/2030 – 12/31/2030			USD	4,000,000
rxp:CommunityAndSocial	1/1/2030 – 12/31/2030			USD	1,000,000
rxp:TotalPayments	1/1/2030 – 12/31/2030			USD	18,500,000
rxp:Taxes	1/1/2030 – 12/31/2030	country:GB		USD	3,500,000
rxp:Fees	1/1/2030 – 12/31/2030	country:GB		USD	4,000,000
rxp:CommunityAndSocial	1/1/2030 – 12/31/2030	country:GB		USD	1,000,000
rxp:TotalPayments	1/1/2030 – 12/31/2030	country:GB		USD	8,500,000
rxp:Taxes	1/1/2030 – 12/31/2030	country:GB	e01:HmRcMember	USD	2,500,000
rxp:TotalPayments	1/1/2030 – 12/31/2030	country:GB	e01:HmRcMember	USD	2,500,000
rxp:Taxes	1/1/2030 – 12/31/2030	country:GB	e01:MinEnSecMember	USD	1,000,000
rxp:Fees	1/1/2030 – 12/31/2030	country:GB	e01:MinEnSecMember	USD	4,000,000
rxp:CommunityAndSocial	1/1/2030 – 12/31/2030	country:GB	e01:MinEnSecMember	USD	1,000,000
rxp:TotalPayments	1/1/2030 – 12/31/2030	country:GB	e01:MinEnSecMember	USD	6,000,000
rxp:Taxes	1/1/2030 – 12/31/2030	country:US		USD	10,000,000
rxp:TotalPayments	1/1/2030 – 12/31/2030	country:US		USD	10,000,000
rxp:Taxes	1/1/2030 – 12/31/2030	country:US	e01:UsTreasuryMember	USD	10,000,000
rxp:TotalPayments	1/1/2030 – 12/31/2030	country:US	e01:UsTreasuryMember	USD	10,000,000

The layout of Figure 26 facts in Figure 27 shows the country on the outer sequence of rows, and government on the inner sequence of rows, within each country. The unit code on each monetary fact should match the reporting currency.

Figure 27. Example of facts in Payments by Government

entity: Example01 period: FY30 units: USD		Concept Dimension			
		Taxes	Fees	Community and Social	Total Payments
Country [Axis]	Government [Axis]	13,500,000	4,000,000	1,000,000	18,500,000
Great Britain	Government [Axis]	3,500,000	4,000,000	1,000,000	8,500,000
	HM Revenue and Customs [Member]	2,500,000			2,500,000
	Ministry of Energy Security [Member]	1,000,000	4,000,000	1,000,000	6,000,000
United States	Government [Axis]	10,000,000			10,000,000
	US Treasury [Member]	10,000,000			10,000,000

6.4 The Payment Details Table

The disclosure requirements of Item 2.01(a)(5) as shown in Figure 1 imply that in addition to the core dimensions of entity, period, and currency, there are additional characteristics for which payments must be characterized: Subnational Jurisdiction, Resource, Business Segment, Method of Extraction, and whether the payment was made "in kind" and if so, how the conversion to the reporting currency was made. The Details table is organized differently than the one- and two-axis tables shown in sections 6.2 and 6.3 above, which used XBRL explicit dimensions [DIM]. The Details table uses a single *typed* dimension [DIM], called the Payment Axis, and most of its fact values are not numeric, but are of an XBRL data type called an *extensible enumeration* [EE1]. Filers still create custom members of explicit axes, but those custom members appear as fact values, which provide the necessary detail about each payment. Placing all the payment details in a single table has advantages both for the preparer of the information while still providing the consumer of the information to create their own custom extracts and views along the dimensions they find most useful.

In Figure 28, the definition links of the Payment Details table shows a typed axis rxp:PmtAxis and, with no need for a target role, all members of the concept core dimension appear in the same definition link. Each short concept name is shown with its mnemonic label. The first three concepts Payment Types, Countries, and Subnational Jurisdictions, have fixed sets of members. The next two, Governments and Projects, correspond to explicit dimensions already covered in sections 6.2.1 and 6.2.2 above. The last two, Resources and Segments, are sets of custom members, in a manner similar to Governments and Projects.

Figure 28. Definition links in Payment Details. E / indicates "Enumeration of"

Concept	Label	Type	Arcs
dei:PaymentsDetailAbstract		Abstract	
rxp:PaymentsDetailTable		Hypercube	all
rxp:PmtAxis		Dimension of Integers	hypercube-dimension
rxp:PaymentLineItems		Line Items Abstract	domain-member
rxp:A	Amount	Monetary	domain-member
rxp:P	Payment Type	E / Payment Types	domain-member
rxp:Co	Country	E / Countries	domain-member
rxp:Sn	Subnational Jurisdiction	E / Subnational Jurisdictions	domain-member
rxp:Gv	Government	E / Governments	domain-member
rxp:Pr	Project	E / Projects	domain-member
rxp:R	Resource	E / Resources	domain-member
rxp:Sg	Business Segment	E / Segments	domain-member
rxp:M	Extraction Method	String †	domain-member
rxp:Cm	Conversion Method	"a", "b", or "c"	domain-member
rxp:K	In-Kind Flag	"Yes" ††	domain-member
rxp:Km	In-Kind Method	String	domain-member

† One of "Well", "Open Pit", or "Underground Mining". †† Must be absent, nil-valued, or have value "Yes".

Each payment therefore consists of a set of facts sharing a payment number. Figure 29 facts show an example in which $10m in taxes is paid to the Texas Railroad Commission. The taxes were paid in connection with the "Tyche" (Figure 30) underground coal mining project (Figure 31), which is part of the Example Company Mining Operations (Figure 32) business segment.

Figure 29. Payment 1 - Sample facts for $10m paid to Texas Railroad Commission for project Tyche

concept	entity	period	unit	pmt	value
rxp:A	cik:0000012345	1/1/2030 – 12/31/2030	USD	1	10000000
rxp:P	cik:0000012345	1/1/2030 – 12/31/2030		1	rxp:Taxes
rxp:Co	cik:0000012345	1/1/2030 – 12/31/2030		1	country:US
rxp;Sn	cik:0000012345	1/1/2030 – 12/31/2030		1	snj:US-TX
rxp:Gv	cik:0000012345	1/1/2030 – 12/31/2030		1	e01:TxRrCommMember
rxp:Pr	cik:0000012345	1/1/2030 – 12/31/2030		1	e01:TycheMember
rxp:R	cik:0000012345	1/1/2030 – 12/31/2030		1	eo1:CoalMember
rxp:Sg	cik:0000012345	1/1/2030 – 12/31/2030		1	e01:MiningOpsMember
rxp:M	cik:0000012345	1/1/2030 – 12/31/2030		1	Underground Mining

XBRL validation requires that the custom members used as fact values are declared domain members of the appropriate domain in a specific definition link role. Note that the Axis is not relevant, only the domain member and the definition link role. EFM 6.16.14 ensures that a custom member may only appear in at most a single domain.

Figure 30. Additional example custom members of Projects Only role

Concept	Type	Arcs
rxp:AllProjectsMember	Domain member	
e01:HestiaMember	Custom member	domain-member
e01:TycheMember	Custom member	domain-member

Figure 31. Example custom members of Resources Only role

Concept	Type	Arcs
rxp:AllResourcesMember	Domain member	
e01:OilMember	Custom member	domain-member
e01:CoalMember	Custom member	domain-member
e01:TungstenMember	Custom member	domain-member

Figure 32. Example custom members of Segments Only role

Concept	Type	Arcs
rxp:AllSegmentsMember	Domain member	dimension-domain
e01:MiningOpsMember	Custom member	domain-member
e01:UpstreamMember	Custom member	domain-member
e01:DownstreamMember	Custom member	domain-member

A slightly more complex example is shown in Figure 34. The payment to UK revenue and customs is in GBP, which is not the reporting company currency (USD). This requires a fact value for the Currency Conversion Method rxp:Cm, whose values "a", "b" and "c" are defined by Form SD as quoted in Figure 33.

Figure 33. Form SD Item 2.01 Instruction (2)

> (2) A resource extraction issuer must report the amount of payments made for each payment type, and the total amount of payments made for each project and to each government, during the reporting period in either U.S. dollars or the resource extraction issuer's reporting currency. If a resource extraction issuer has made payments in currencies other than U.S. dollars or its reporting currency, it may choose to calculate the currency conversion between the currency in which the payment was made and U.S. dollars or the resource extraction issuer's reporting currency, as applicable, in one of three ways:
>
> (a) by translating the expenses at the exchange rate existing at the time the payment is made;
>
> (b) using a weighted average of the exchange rates during the period; or
>
> (c) based on the exchange rate as of the resource extraction issuer's fiscal year end.
>
> When calculating whether a payment meets or exceeds the "not de minimis" threshold, a resource extraction issuer may be required to convert the payment to U.S. dollars, even though it is not required to disclose those payments in U.S. dollars. For example, this may occur when the resource extraction issuer is using a non-U.S. dollar reporting currency. In these instances, the resource extraction issuer may use any of the three methods described above for calculating the currency conversion. In all cases a resource extraction issuer must disclose the method used to calculate the currency conversion and must choose a consistent method for all such currency conversions within a particular Form SD submission.

Figure 34 shows a 2nd payment. Even though the corresponding value that appeared in the Payments by Government table is in the reporting currency, the filer reports the detail in the original currency with an indication of the conversion method. It was $2.5m in Figure 27; the filer reports using method c (exchange rate 1.25:1 yielding £2.0m). There is no subnational jurisdiction involved. All rxp:Cm facts in the instance should have the same value a, b or c.

Figure 34. Payment 2 - Sample facts for $10m paid to the UK for project Artemis

concept	period	Pmt	unit	value
rxp:A	1/1/2030 – 12/31/2030	2	GBP	2000000
rxp:P	1/1/2030 – 12/31/2030	2		rxp:Taxes
rxp:Co	1/1/2030 – 12/31/2030	2		country:UK
rxp:Gv	1/1/2030 – 12/31/2030	2		e01:HmRcMember
rxp:Pr	1/1/2030 – 12/31/2030	2		e01:ArtemisMember
rxp:R	1/1/2030 – 12/31/2030	2		e01:OilMember
rxp:Sg	1/1/2030 – 12/31/2030	2		e01:UpstreamMember
rxp:M	1/1/2030 – 12/31/2030	2		Well
rxp:Cm	1/1/2030 – 12/31/2030	2		c

The disclosure of an "in-kind" payment is explained in detail in Form SD, the first three sentences of which are quoted in Figure 35.

Figure 35. Form SD Exhibit 2.01, Instruction (12) (partial)

> (12) If a resource extraction issuer makes an in-kind payment of the types of payments required to be disclosed, the resource extraction issuer must disclose the payment. When reporting an in-kind payment, a resource extraction issuer must determine the monetary value of the in-kind payment and tag the information as "in-kind" for purposes of the currency. For purposes of the disclosure, a resource extraction issuer must report the payment at cost, or if cost is not determinable, at fair market value and must provide a brief description of how the monetary value was calculated.

Briefly, the presence of rxp:K (it can only have the value "Yes" if present) requires a value for rxp:Km, independently of whether Amount rxp:A is disclosed using the reporting currency or not. In the 3rd payment example Figure 36, production entitlements were reported at a fair market value of $8.7m. Filers may provide a more comprehensive explanation related to several occurrences of the rxp:Km fact using a footnote linkbase in the instance [XBRL].

Figure 36. Payment 3 - Sample facts for $8.7m in-kind payment, Interior Ministry, Hà Tĩnh province, Vietnam

concept	period	Pmt	unit	value
rxp:A	1/1/2030 – 12/31/2030	3	USD	8700000
rxp:P	1/1/2030 – 12/31/2030	3		rxp:ProductionEntitlements
rxp:Co	1/1/2030 – 12/31/2030	3		country:VN
rxp:Sn	1/1/2030 – 12/31/2030	3		snj:VN-23
rxp:Gv	1/1/2030 – 12/31/2030	3		e01:MinistryOfInterior
rxp:Pr	1/1/2030 – 12/31/2030	3		e01:HestiaMember
rxp:R	1/1/2030 – 12/31/2030	3		e01:TungstenMember
rxp:Sg	1/1/2030 – 12/31/2030	3		e01:MiningOpsMember
rxp:M	1/1/2030 – 12/31/2030	3		Open Pit
rxp:K	1/1/2030 – 12/31/2030	3		true
rxp:Km	1/1/2030 – 12/31/2030	3		Market value

Because there is only a single axis in the payment details table, a possible layout for the three sample payment facts is shown in Figure 37. Note that the "Amount" has separate columns for each of the currencies used in reporting.

Figure 37. Payment Details sample payments 1, 2, and 3 layout

Entity		Concept Dimension												
		Amount		Payment Type	Country	Sub-national Jurisdic-tion	Government	Project	Resource	Segment	Extraction Method	Con-ver-sion	In-Kind	In-Kind Calc.
E01		Units												
FY30		USD	GBP											
Pmt	1	10,000,000		Taxes	United States	Texas	Texas Railroad Commission [Member]	Tyche [Member]	Coal [Member]	Mining Operations [Member]	Underground Mining			
	2		2,000,000	Taxes	Great Britain		HM Revenue and Customs	Artemis [Member]	Oil [Member]	Upstream [Member]	Well	c		
	3	8,700,000		Production Entitlements	Vietnam	Hà Tĩnh Province	Interior Ministry [Member]	Hestia [Member]	Tungsten [Member]	Mining Operations [Member]	Open Pit		Yes	Mar-ket value

7 PRESENTATION AND LABEL LINKS

Just as there are limits on the custom concepts that filers can define in a custom taxonomy, and requirements on the definition links that they may participate in, there are requirements and limitations on presentation links. The RXP taxonomy has embedded presentation links, and the EDGAR Renderer treats parts of RXP instances specially, so as to minimize the need for customization. While filers have the freedom to define aspects such as order of presentation or abbreviated labels, the rendering of the data is of secondary concern to the accuracy and completeness of the content.

7.1 Required presentation and label customizations

Custom members appear in one of the definition link roles Country, Subnational Jurisdiction, Government, Project, Resource, and Segment, as detailed in sections 6.2 and 6.3. Each concept requires a label and at least one corresponding presentation link in any table where it will appear.

For example, Figure 18 above introduced the custom concepts e01:ArtemisMember and e01:DemeterMember as domain members of the All Projects domain. Assume they will both appear in the Payments by Project table. Figure 38 shows the hierarchical arrangement of the presentation links fixed by the taxonomy, where all the arcs are understood to be parent-child arcs, and some have a fixed value for the preferred label. The two custom elements have a standard label and are direct children of rxp:AllProjectsMember.

Figure 38. Required presentation arcs and labels in Payments by Project

Concept	Preferred Label Role	Label
rxp:PaymentsByProjectTable		Payments by Project [Table]
rxp:ProjectAxis	terse	Project:
rxp:AllProjectsMember	terse	All Projects
m:ProjectArtemisMember		Project Artemis [Member]
m:ProjectDemeterMember		Project Demeter [Member]
rxp:PaymentsLineItems	terse	Payments:
rxp:Taxes		Taxes
rxp:Royalties		Royalties
…additional concepts…		

Continuing the example from Figure 20 above, the EDGAR Renderer will produce the following display.

Payments, by Project - 12 months ended Dec. 31, 2030 - USD ($), in millions	Taxes	Royalties	Total Payments
Total	$ 35	$ 40	$ 75
Project Artemis [Member]			
Total	$ 28	$ 32	$ 60
Project Demeter [Member]			
Total	$ 7	$ 8	$ 15

Similarly, members of the All Governments domain should be added to the Payments by Government Table. Filers are free to order the members of the Governments and the Country domains for presentation as they choose and are not constrained to alphabetical or other orderings. Filers must provide a standard label for each Government and Country. Note in Figure 39 that the links and labels to concepts country:US and country:VN are custom, even though the members themselves are standard.

Figure 39. Required presentation arcs and labels in Payments by Government

Concept	Preferred Label Role	Label
rxp:PaymentsByGovernmentTable		Payments by Government [Table]
rxp:CountryAxis	terse	Country:
country:AllCountriesMember	terse	All Countries
country:US		USA
country:VN		Vietnam
rxp:GovernmentAxis	terse	Government:
rxp:AllGovernmentsMember	terse	All Governments
…other custom members…		
e01:TxRrCommissionMember		Texas Railroad Commission [Member]
e01:InteriorMinistryMember		Interior Ministry [Member]
rxp:PaymentsLineItems	terse	Payments:
rxp:Taxes		Taxes
rxp:Royalties		Royalties
…additional concepts…		

If custom legal entity members are needed (see 6.2.1 above), then follow the pattern of Figure 39 for members of dei:EntitiesDomain in the Payments by Category table.

7.2 Permitted presentation and label customizations

Although a standard label is required on all custom concepts used, filers can achieve a minor improvement in rendering by also providing a terse label for each member and indicating as the preferred label on the two custom arcs. Figure 40 shows the referred label role and terse labels for the custom elements and reduced text in the leftmost column as compared to Figure 38.

Figure 40. Permitted custom labels and preferred label roles in Payments by Project

Concept	Preferred Label Role	Label
rxp:PaymentsByProjectTable		Payments by Project [Table]
rxp:ProjectAxis	terse	Project:
rxp:AllProjectsMember	terse	All Projects
e01:ProjectArtemisMember	terse	Artemis
e01:ProjectDemeterMember	terse	Demeter
rxp:PaymentsLineItems	terse	Payments:
rxp:Taxes		Taxes
rxp:Royalties		Royalties
…additional concepts…		

Payments, by Project - 12 months ended Dec. 31, 2030 - USD ($), in millions	Taxes	Royalties	Total Payments
Total	$ 35	$ 40	$ 75
Artemis			
Total	$ 28	$ 32	$ 60
Demeter			
Total	$ 7	$ 8	$ 15

Each member of an enumeration (see Figure 28) that is used as a fact value in the Payment Details table will need, at a minimum, a standard label. Providing also a terse label for these domain member concepts permits the EDGAR renderer to produce a slightly more compact display; compare Figure 41 and Figure 42.

Figure 41. Payment Details table rendered without custom terse labels

Payments, Details - 12 months ended Dec. 31, 2030 - USD ($)	Amount ($)	Type	Country	Subnat. Juris.	Govt.	Project	Resource	Segment	Method	Cur. Conv.	In-kind	In-kind Calc.
#: 1												
Total	$ 10,000,000	Taxes	United States	Texas	Texas Railroad Commission [Member]	Project Tyche [Member]	Coal [Member]	Mining Operations [Member]	Underground Mining			
#: 2												
Total	£ 2,000,000	Taxes	Great Britain		HM Revenue and Customs [Member]	Project Artemis [Member]	Oil [Member]	Upstream [Member]	Well	c		
#: 3												
Total	$ 8,700,000	Prod. Enti-tlements	Vietnam	Hà Tĩnh Province	Interior Ministry [Member]	Project Hestia [Member]	Tungsten [Member]	Mining Operations [Member]	Open Pit		Yes	Market value

Figure 42. Payment Details table rendered with custom terse labels (italics)

Payments, Details - 12 months ended Dec. 31, 2030 - USD ($)	Amount	Type	Country	Subnat. Juris.	Govt.	Project	Resource	Segment	Method	Cur. Conv.	In-kind	In-kind Calc.

#: 1												
Total	$ 10,000,000	Taxes	*USA*	*Texas*	*RR Comm.*	*Tyche*	*Coal*	*Mining Ops*	Underground Mining			
#: 2												
Total	£ 2,000,000	Taxes	*UK*		*HMRC*	*Artemis*	*Oil*	*Upstream*	Well	c		
#: 3												
Total	$ 8,700,000	Prod. Enti-tlements	*Vietnam*	*Hà Tĩnh*	*Interior Min.*	*Hestia*	*Tungsten*	*Mining Ops*	Open Pit		Yes	Market value

For custom members that only appear as fact values, presentation links are not needed.

8 SUBNATIONAL JURISDICTIONS (SNJ) TAXONOMY

Each ISO 3166-2 subnational jurisdiction code starts with its two-character ISO 3166-1 country code, followed by a hyphen and from one to five uppercase characters, digits, or another hyphen.

What appears after the initial hyphen varies from country to country. The US codes, for example, naturally start with US- and range from US-AL (Alabama) to US-WY (Wyoming) and include nine codes for the US Minor Outlying Islands, in the range US-M-67 to US-M-95. The codes for Vietnam all start with VN- and range from VN-01 to VN-73 and include five codes with alphabetic characters from VN-CT to VN-SG.

The Subnational Jurisdiction taxonomy, with conventional namespace prefix snj, contains all of the ISO 3166-2 codes as over 4,900 separate concepts. It includes a text label for each code in a separate documentation linkbase. It also has a definition linkbase that imports the country-def definition linkbase and organizes the subnational jurisdictions into a country hierarchy. For example, the concept CA representing Canada has domain-member children representing its provinces and territories. The schema import relationships among these components is shown in Figure 43.

Figure 43. Import relationships in the SNJ taxonomy

Name	Description
snj-entire	Entry point for documentation and definition links
↘ snj-doc	Schema with documentation labels containing a label for each concept
↘ snj-def	Schema with embedded definition linkbase
↘ country-def	Schema with country codes organized alphabetically by English name
↘ country	Schema for ISO 3166 two-character country codes.
↘ snj	Core SNJ schema

9 REFERENCES

[DEI] Document and Entity Information (DEI) Taxonomy
www.sec.gov/structureddata/dera_taxonomies

[DIM] XBRL Dimensions 1.0
https://specifications.xbrl.org/spec-group-index-group-dimensions.html

[EE1] Extensible Enumerations 1.0
https://specifications.xbrl.org/work-product-index-extensible-enumerations-extensible-enumerations-1.0.html

[EFM] EDGAR Filer Manual, Volume II, sections 5.2.5 and 6 on Interactive Data
www.sec.gov/edgar/filer-information

[iXBRL] Inline XBRL 1.1
https://specifications.xbrl.org/work-product-index-inline-xbrl-inline-xbrl-1.1.html

[OIM] xBRL-XML: XML Mappings for the Open Information Model 1.0
www.xbrl.org/Specification/xbrl-xml/REC-2021-10-13+errata-2023-04-19/xbrl-xml-REC-2021-10-13+corrected-errata-2023-04-19.html

[SD] Form SD (Specialized Disclosures)
www.sec.gov/forms/formsd.pdf

[XBRL] XBRL 2.1
https://specifications.xbrl.org/work-product-index-group-base-spec-base-spec.html

10 APPENDIX: CONCEPT REFERENCES

(Terse) Label	Reference	Element
Payments by Category [Table]	Item 2.01(a)(5)(iii)	rxp:PaymentsByCategoryTable
Legal Entity:		dei:LegalEntityAxis
All Entities		dei:EntityDomain
Payments:	Item 2.01(a)(5)	rxp:PaymentsLineItems
Taxes	Item 2.01(d)(9)(iii)(A)	rxp:Taxes
Royalties	Item 2.01(d)(9)(iii)(B)	rxp:Royalties
Fees	Item 2.01(d)(9)(iii)(C)	rxp:Fees
Prod. Entitlements	Item 2.01(d)(9)(iii)(D)	rxp:ProductionEntitlements
Bonuses	Item 2.01(d)(9)(iii)(E)	rxp:Bonuses
Dividends	Item 2.01(d)(9)(iii)(F)	rxp:Dividends
Infrastructure	Item 2.01(d)(9)(iii)(G)	rxp:InfrastructureImprovements
Comm. Social Resp.	Item 2.01(d)(9)(iii)(H)	rxp:CommunityAndSocial
Total Payments	Item 2.01(d)(9)	rxp:TotalPayments
Payments by Project [Table]	Item 2.01(a)(5)	rxp:PaymentsByProjectTable
Project:	Item 2.01(d)(10)	rxp:ProjectAxis
All Projects	Item 2.01(d)(10)	rxp:AllProjectsMember
Payments:	Item 2.01(a)(5)	rxp:PaymentsLineItems
Taxes	Item 2.01(d)(9)(iii)(A)	rxp:Taxes
Royalties	Item 2.01(d)(9)(iii)(B)	rxp:Royalties
Fees	Item 2.01(d)(9)(iii)(C)	rxp:Fees
Prod. Entitlements	Item 2.01(d)(9)(iii)(D)	rxp:ProductionEntitlements
Bonuses	Item 2.01(d)(9)(iii)(E)	rxp:Bonuses
Dividends	Item 2.01(d)(9)(iii)(F)	rxp:Dividends
Infrastructure	Item 2.01(d)(9)(iii)(G)	rxp:InfrastructureImprovements
Comm. Social Resp.	Item 2.01(d)(9)(iii)(H)	rxp:CommunityAndSocial
Total Payments	Item 2.01(d)(9)	rxp:TotalPayments
Payments by Government [Table]	Item 2.01(a)(5)(ii)	rxp:PaymentsByGovernmentTable

Country:	Item 2.01 instruction (3)(iii)	rxp:CountryAxis
All Countries		country:AllCountriesDomain
Government:	Item 2.01(d)(6) Item 2.01(d)(7)	rxp:GovernmentAxis
All Governments	Item 2.01(d)(6) Item 2.01(d)(7)	rxp:AllGovernmentsMember
Payments:	Item 2.01(a)(5)	rxp:PaymentsLineItems
Taxes	Item 2.01(d)(9)(iii)(A)	rxp:Taxes
Royalties	Item 2.01(d)(9)(iii)(B)	rxp:Royalties
Fees	Item 2.01(d)(9)(iii)(C)	rxp:Fees
Prod. Entitlements	Item 2.01(d)(9)(iii)(D)	rxp:ProductionEntitlements
Bonuses	Item 2.01(d)(9)(iii)(E)	rxp:Bonuses
Dividends	Item 2.01(d)(9)(iii)(F)	rxp:Dividends
Infrastructure	Item 2.01(d)(9)(iii)(G)	rxp:InfrastructureImprovements
Comm. Social Resp.	Item 2.01(d)(9)(iii)(H)	rxp:CommunityAndSocial
Total Payments	Item 2.01(d)(9)	rxp:TotalPayments

Payments Detail [Table]	Item 2.01(a)(5)	rxp:PaymentsDetailTable
#	Item 2.01(d)(9)	rxp:PmtAxis
Payments:	Item 2.01(a)(5)	rxp:PaymentsLineItems
Amount	Item 2.01(a)(5)	rxp:A
Type	Item 2.01(a)(5)	rxp:P
Country	Item 2.01(a)(5)(vii)	rxp:Co
Subnat. Juris.	Item 2.01(a)(5)(xi)	rxp:Sn
Govt.	Item 2.01(a)(5)(vii)	rxp:Gv
Project	Item 2.01(a)(5)(viii)	rxp:Pr
Resource	Item 2.01(a)(5)(ix)	rxp:R
Segment	Item 2.01(a)(5)(vi)	rxp:Sg
Ext. Method	Item 2.01(a)(5)(x)	rxp:M
Curr. Conv. Method	Item 2.01 instruction (2)	rxp:Cm
In-kind	Item 2.01 instruction (12)	rxp:K
In-kind Calc.	Item 2.01 instruction (12)	rxp:Km