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This taxonomy may be used for such companies. | | **Owner(s)** | XBRL Canada | | **Date of the taxonomy** | 2010-05-15 | | **Status** | Upon the recommendation of the XBRL Canada Working Group, this taxonomy was approved by the Canadian Steering Committee on May 15, 2010. On June 4, 2010, this Canadian GAAP taxonomy was granted Acknowledged status by XBRL International. | | **Approval Level** | XBRL International Acknowledged | | **Specification version** | XBRL Specification Version 2.1, dated 2003-12-31 plus errata corrections dated 2006-12-18 | | **Contact** | Gerald Trites ([gtrites@zorba.ca](mailto:gtrites@zorba.ca)) | | **Comments** | This taxonomy provides accounting terms that are used in Financial Statements including Notes) prepared according to Canadian Generally Accepted Accounting Principles (GAAP). This taxonomy is an update and combination of the previously acknowledged Canadian PFS Taxonomy of 2004-11-20 and the Canadian Notes Taxonomy of 2007-10-31, which were initially developed from the US GAAP CI taxonomy and uses common element names. The CA-GAAP Taxonomy has been prepared by the XBRL CA Working Group, with help from other contributors. | | **Namespace** | <http://www.xbrl.ca/gaap/2010-05-15> | | **Namespace prefix** | ca-gaap | | **Physical location of taxonomy files** | <http://www.xbrl.ca/gaap/2010-05-15/ca-gaap-2010-05-15.xsd> *(Schema)*  <http://www.xbrl.ca/gaap/2010-05-15/ca-gaap-2010-05-15-reference.xml> *(Reference linkbase)*  <http://www.xbrl.ca/gaap/2010-05-15/ca-gaap-2010-05-15-label.xml> *(Label linkbase)*  <http://www.xbrl.ca/gaap/2010-05-15/ca-gaap-2010-05-15-presentation.xml> *(Presentation linkbase)*  <http://www.xbrl.ca/gaap/2010-05-15/ca-gaap-2010-05-15-calculation.xml> *(Calculation linkbase)*  <http://www.xbrl.ca/gaap/2010-05-15/ca-gaap-2010-05-15-definition.xml> *(Definition linkbase)* | | **Summary document** | <http://www.xbrl.ca/gaap/2010-05-15/ca-gaap-2010-05-15.htm>  *(this document)* | | **Zip files** | <http://www.xbrl.ca/gaap/2010-05-15/ca-gaap-2010-05-15.zip> *(zip file containing taxonomy and documentation only)* | | **Physical location of copy of taxonomy files on** [**www.xbrl.org**](http://www.xbrl.org) | A copy of all the taxonomy files is also available on the XBRL International website at [www.xbrl.org](http://www.xbrl.org). | | **Physical location of copy of Summary document on** [**www.xbrl.org**](http://www.xbrl.org) | A copy of the summary document file is also available on the XBRL intrnational website at [www.xbrl.org](http://www.xbrl.org). | | **Physical location of copy of Zip files on** [**www.xbrl.org**](http://www.xbrl.org) | A copy of a zip file containing the taxonomy and documentation is also available on the XBRL Canada website at [www.xbrl.org](http://www.xbrl.org). | | **Copyright an Licence** | *Copyright © 2007-10-31, XBRL Canada*  *Copyright © [2007-12-03], XBRL International*  *This taxonomy and translations of it may be copied and furnished to others, and derivative works that comment on or otherwise explain it or assist in its implementation may be prepared, copied, published and distributed, in whole or in part, without restriction of any kind, provided that:*  1.      *The above copyright notice and this paragraph are included on all such copies and derivative works.*  2.      *A link or URL to the original taxonomy is included in all such copies and derivative works.*  *However, this taxonomy itself may not be modified in any way, such as by removing the copyright notice or references to XBRL International or other organizations, except as required to translate it into languages other than English. 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Cohen, CPA, PricewaterhouseCoopers LLP, Grace Lang, CA, Canadian Institute of Chartered Accountants, Chantal Rassart, Deloitte Touche Gerald Trites, XBRL Canada  **Taxonomy builder software and help provided**  Fujitsu Taxonomy Editor and Instance Developer  **Taxonomy validation tools and help provided** Fujitsu Taxonomy Editor and Instance Developer Semansys Taxonomy Viewer DecisionSoft True North  XMLSPY | |  | | **Abstract**  This taxonomy provides accounting terms that are used in Financial Statements including Notes) prepared according to Canadian Generally Accepted Accounting Principles (GAAP). This taxonomy is an update and combination of the previously acknowledged Canadian PFS Taxonomy of 2004-11-20 and the Canadian Notes Taxonomy of 2007-10-31, which were initially developed from the US GAAP CI taxonomy and uses common element names. The CA-GAAP Taxonomy has been prepared by the XBRL CA Working Group, with help from other contributors.  This taxonomy is compliant with the XBRL Specification Version 2.1. (http://www.xbrl.org/resourcecenter/). This taxonomy is to be used in conjunction with other taxonomies to create XBRL instance documents compliant with Canadian GAAP dealing with financial reporting data. Specifically, the CA-GAAP taxonomy presents the basic concepts used in the Balance Sheet, the Statement of Changes in Equity, the Income Statement, the Statement of Comprehensive Income, the Statement of Cash Flows and the Notes to the Financial Statements.  This document assumes a general understanding of accounting and XBRL. Anyone desiring additional information relating to XBRL should consult the XBRL Canada website (http://www.xbrl.ca) and the XBRL International website (http://www.xbrl.org). | |  | | **Table of Contents**  Taxonomy summary  Purpose and Scope.  Owner(s) Date of the taxonomy. Status. Approval Level Specification version. Contacts. Comments. Namespace. Namespace prefix. Physical location of taxonomy files. Summary document Zip files. Physical location of copy of taxonomy files on [www.xbrl.ca](http://www.xbrl.ca/). Physical location of copy of Summary document on [www.xbrl.ca](http://www.xbrl.ca/). Physical location of copy of Zip files on [www.xbrl.ca](http://www.xbrl.ca/). References to other taxonomies. Copyright and Licence. Warranty. Limitation of Liability. Disclaimer  Acknowledgements   Editor of this document   Principal editors of the taxonomy (listed alphabetically)   Taxonomy builder software and help provided.   Taxonomy validation tools and help provided.  Abstract Table of Contents Authority. XBRL Specification version. Status Terminology. Overview. Objectives Commonality with US GAAP Taxonomy. History. Namespace and location. Language. Errata. Intellectual Property. Copyright | | **Copyright**  © 2007 XBRL Canada and XBRL International. ® All Rights Reserved. | | |