

**Canadian Financial Reporting
Financial Statements and Notes Taxonomy
According to Canadian GAAP (before adoption of IFRS in Canada)**

Purpose and Scope	This taxonomy should be used by those who prepare Financial Statements according to Canadian Generally Accepted Accounting Principles (GAAP) as distinct from IFRS, which became GAAP for publically accountable enterprises in Canada in 2011 Non-Publically accountable companies will continue to be able to use standards promulgated by the CICA specifically for such companies. 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)
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 C 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 (<i>Schema</i>) http://www.xbrl.ca/gaap/2010-05-15/ca-gaap-2010-05-15-reference.xml (<i>Reference linkbase</i>) http://www.xbrl.ca/gaap/2010-05-15/ca-gaap-2010-05-15-label.xml (<i>Label linkbase</i>) http://www.xbrl.ca/gaap/2010-05-15/ca-gaap-2010-05-15-presentation.xml (<i>Presentation linkbase</i>) http://www.xbrl.ca/gaap/2010-05-15/ca-gaap-2010-05-15-calculation.xml (<i>Calculation linkbase</i>)

	http://www.xbrl.ca/gaap/2010-05-15/ca-gaap-2010-05-15-definition.xml (<i>Definition linkbase</i>)
Summary document	http://www.xbrl.ca/gaap/2010-05-15/ca-gaap-2010-05-15.htm (<i>this document</i>)
Zip files	http://www.xbrl.ca/gaap/2010-05-15/ca-gaap-2010-05-15.zip (<i>zip file containing taxonomy and documentation only</i>)
Physical location of copy of taxonomy files on www.xbrl.org	A copy of all the taxonomy files is also available on the XBRL International website at www.xbrl.org .
Physical location of copy of Summary document on www.xbrl.org	A copy of the summary document file is also available on the XBRL international website at www.xbrl.org .
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Acknowledgements

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Accountants, Chantal Rassart, Deloitte Touche Gerald Trites, XBRL
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Taxonomy validation tools and help provided Fujitsu Taxonomy Editor and
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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>).

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