



XBRL International Membership Policies and Procedures

Version – 8.0

As Approved by the XII Board of Directors
4 January 2012

Copyright XBRL International, Inc. 2012

Table of Contents

1 Introduction.....	3
2 Glossary of terms	4
3 The XII Participation Model.....	4
3.1 Classes of Membership	4
3.1.1 Jurisdiction Membership.....	5
3.1.2 Provisional Jurisdiction Membership.....	5
3.1.3 Organisational Direct Membership.....	5
3.1.4 Individual Direct Membership.....	5
3.2 XBRL Regional Collaborations.....	5
3.3 Representation of Participation.....	6
4 Membership Rights and Responsibilities.....	7
4.1 Table: XII Membership Rights.....	8
4.2 Table: XII Membership Responsibilities.....	9
4.3 XII Participant Rights.....	9
4.4 Reporting Requirements.....	9
4.4.1 Jurisdiction Reporting Requirements.....	9
4.4.2 Provisional Jurisdiction Reporting Requirements	9
4.4.3 Direct Organisational Membership Reporting Requirement.....	9
4.4.4 Correspondent Membership Reporting Requirements	10
5 Joining the Organisation.....	10
5.1 Criteria for Membership.....	10
5.1.1 Jurisdiction Membership Criteria.....	10
5.1.2 Provisional Jurisdiction Membership Criteria.....	10
5.1.3 Direct Organizational Membership Criteria.....	11
5.1.4 Individual Direct membership Criteria.....	11
5.2 Approval Process for XII Membership.....	11
5.3 Principals for Recruiting Membership.....	12
6 Annual Dues	13
6.1 Table: Membership Annual Dues.....	13
6.1.2 Revision of Dues.....	13
6.2 Invoicing.....	13
6.2.1 XBRL EU and Jurisdictions.....	13
6.2.2 Provisional Jurisdictions and Direct Members.....	14
7 Member Dispute Resolution.....	14
7.1 Jurisdiction Member Organisation and Jurisdiction	14
7.2 Jurisdiction Member and another Jurisdiction Member	14
7.3 Organisational and Individual Direct Membership and XII.....	14
8 Membership withdrawal and termination.....	14
8.1 Withdrawal	14
8.2 Suspension of Member Rights or Termination.....	14
8.2.1 Termination Procedures.....	15
9 XII Intellectual Property Policy	15
10 Conformance with other XII Policies	15
11 Appendix 1 Current Regional Collaborations.....	16

1 Introduction

XBRL International, Inc (XII) is an organisation whose goal is to transform the efficiency and utility of business reporting through the use of Extensible Business Reporting Language (XBRL). XII owns the intellectual property which makes up the XBRL specification(s) and other work products of the Organization, develops and maintains the XBRL specification(s) and promotes XBRL adoption.

Membership is crucial to accomplish the mission and goals of XII. Members advocate and facilitate adoption; convey business requirements for specification development and share practices for the benefit of the community. Members provide important financial, volunteer and contributed resources to the organization.

Per the XII Bylaws, the Membership Development Committee has developed this set of Membership Policies and Procedures to address administrative matters related to XII Members, including the application process, due process for termination, dispute resolution and the privileges extended to the various classes of XII Membership.

The purpose of this document is to clarify the:

1. XII membership model and dues structure
2. Rights and responsibilities of XII members
3. Approval process and membership criteria for members of XII
4. Guidelines for dispute resolution , membership termination & withdrawals

Footnotes within the document reference sections of the XII Revised Bylaws 2011-09-14 which can be found at:<http://www.xbrl.org/GoverningDocuments/>).

This document is governed by the Membership Development Committee of XII and approved by the Board of Directors. The Membership Development Committee oversees the procedures for the recruitment and retention of Membership in the Organisation as detailed in the Membership Policy & Procedures and approved by the Board of Directors¹.

¹ Article 6 Section 6.4.3 XII Revised Bylaws 2011-09-14

2 Glossary of terms

	Term	Description
1.	Domicile	the place where an individual has legal residence or the location of their primary physical place of business
2.	Country of Domicile	used to declare the <i>domicile</i> * of a company or organisation on the application when applying for Direct Membership
3.	Facilitator	The term Facilitator is defined as one or more organisations agreed by the organizing members of a provisional jurisdiction to lead the establishment of a jurisdiction.
4.	XII Member	An entity or individual that is a) recognized within an approved XII Membership class b) recognized by a Jurisdiction or Provisional Jurisdiction as a member c) agrees to abide by the current XII Membership Policies and Procedures
5.	XII Participant	An individual eligible to participate in XII activities. This is defined as any individual employed by a member of an existing jurisdiction who is also domiciled within the geographic borders of that jurisdiction; a designated representative of a jurisdiction* and any individual recognized by XII as an XII Participant, including Individual/Academic members, employees of XII Direct Members and employees of Direct Members of XBRL Europe.
6.	Member in Good Standing	A member that has fulfilled all the responsibilities as outlined in Table 4.2 of this document.
7.	Bylaws	Prepared in accordance with the bylaws of XBRL International dated 14 September 2011. In regards to future conflicts in this document arising from revisions or updates to the XII Bylaws, the most current version of the bylaws will prevail.
8.	Designated Representative	An individual designated as the primary contact of a member for the purpose of casting votes. In the case of Direct Members, the designated representative serves a single company or organization. When serving a Jurisdiction, the designated representative acts as such for all the members of that particular jurisdiction.

* If the designated representative of a jurisdictional member is domiciled outside the geography of a jurisdiction, then the jurisdiction of domicile and XII must be notified. Furthermore, any designated representative of a jurisdiction member who is not an employee of said member, the member must be approved by the jurisdiction of domicile. This policy is designed to discourage an individual domiciled in one country from obtaining XII membership privileges through a jurisdiction membership in any other country. It is recognized that there will be valid exceptions to these guidelines. Any exceptions will first be referred to the jurisdiction of domicile and if not resolved, then directly to the Membership Development Committee.

3 The XII Participation Model

3.1 Classes of Membership

1. Jurisdiction Membership
2. Provisional Jurisdiction Membership
3. Organisational Direct Membership
4. Individual Direct Membership

3.1.1 Jurisdiction Membership

A Jurisdiction is a geography-based², XII approved entity that promotes, advocates and supports the adoption of XBRL within a specific geography.³ There may only be one Jurisdiction per geographical area.

3.1.2 Provisional Jurisdiction Membership

A geography-based, XII approved entity which promotes, advocates and supports the adoption of XBRL within a specific geography.⁴ There may only be one Jurisdiction per geographical area. The time for a Provisional Jurisdiction to progress to Jurisdiction status is limited to two years.

3.1.3 Organisational Direct Membership

Any company, firm, non-profit organisation, or other entity interested in supporting the mission of XII may apply for Organisational Direct Membership.⁵

3.1.4 Individual Direct Membership

An individual interested in supporting the mission of XII who is not an employee of an organisation eligible for Organisational Direct Membership and is not offering XBRL products or services; or an individual who is a full-time employee of an academic institution, may apply for Individual Direct Membership.⁶

3.2 Regional Collaborations

XII may recognize certain groups of interested members and stakeholders in order to further the mission of XII and promote the XBRL Standard in specific geographic regions⁷.

Regional Collaborations may be created by a group of members or stakeholders (such as Jurisdictions, Direct Members or regulators), with the assistance of XII, to coordinate pan-regional XBRL projects and to serve as a central liaison point to regulatory authorities in the region. Such Regional Collaborations are separate organisations and not a class of membership in XII, but should operate using the procedures of XII and as such, a representative from XII should serve on the Executive Committee of such Regional Collaborations.

Member-driven regional collaborations may also be created by XII itself, under the direction of the Membership Development Committee, to advance the interests of XII and the XBRL community in the region by providing a platform to share information, network across borders and assist in membership recruitment.

For more information on Regional Collaborations, please refer to Appendix 11.2.

² XII recognizes geographical areas as defined by the United Nations list of member countries found at <http://www.un.org/en/members/>

³ Article 2 Section 2.1.1 XII Revised Bylaws 2011-09-14

⁴ Article 2 Section 2.1.2 XII Revised Bylaws 2011-09-14

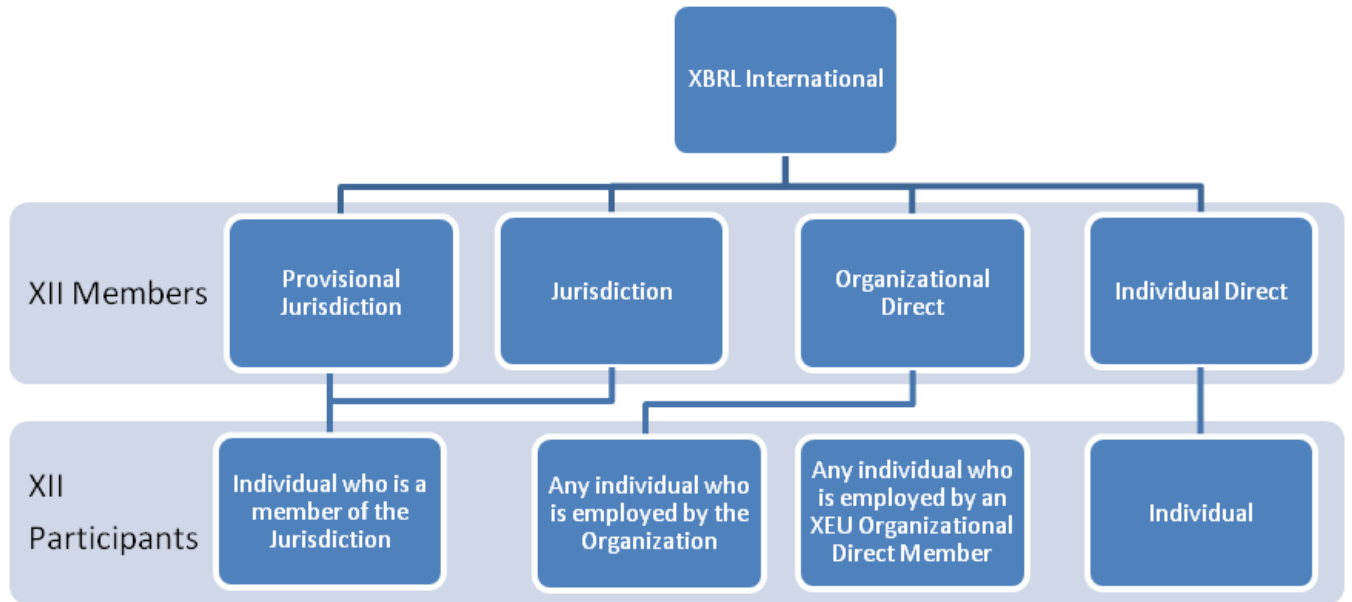
⁵ Article 2 Section 2.1.3 XII Revised Bylaws 2011-09-14

⁶ Article 2 Section 2.1.4 XII Revised Bylaws 2011-09-14

⁷ Article 2 Section 2.1.5 XII Revised Bylaws 2011-09-14

3.3 Representation of Participation

The following diagram presents an overview of the XII membership model and its relationships:



4 Membership Rights and Responsibilities

The granting of an XII Membership holds certain rights and responsibilities to the approved individual, entity and its employees. The following tables outline the rights and responsibilities of XII members and XII participants.

4.1 XII Membership Rights

Table 4.1

XII Memberships Rights	Jurisdiction	Provisional Jurisdiction	Organisational Direct	Individual Direct
Appoint a representative to the Member Assembly	✓	✓	✓	✓
Voting rights in the Member Assembly	✓	✗	✓	✗
Eligible to use the naming convention: XBRL [member name]	✓	✓	✗	✗
Official Representative of the XBRL Standard in the approved geography and acquire Members	✓	✓	✗	✗
Grant employees of jurisdiction members domiciled in the geography of the jurisdiction access to XII benefits and activities.	✓	✓	✗	✗
Co-host XBRL International events within its geography	✓	✓	✗	✗
Be notified if XII is endorsing an event within the geography of a jurisdiction. XII solicitation in a jurisdiction will not be unreasonably denied.	✓	✓	✗	✗
Develop a membership model and pricing structure appropriate for its local economic environment.	✓	✓	✗	✗
Use the XBRL logo on marketing, website and products - subject to trademark use rules	✓	✓	✓	✓
Nominate XII participants for committees, boards etc.	✓	✓	✓	✓
Priority in Sponsorship and Marketing opportunities available through the organisation and at international events	✓	✓	✓	✓
Join XII working groups as a voting member subject to the relevant technical board charter	✓	✓	✓	✓
Opportunity to publish links to and information about proprietary solutions, tools, services and press releases on the XII webpage	✓	✓	✓	✓

4.2 XII Membership Responsibilities

Table 4.2

XII Memberships Responsibilities	Jurisdiction	Provisional Jurisdiction	Organisational Direct	Individual Direct
Assign and support a representative to attend the Member Assembly	✓	✓	✓	✗
Lead the market collaboration within the geography.	✓	✓	✗	✗
Keep up to date membership records through the XII web site,	✓	✓	✗	✗
Pay all required dues in a timely manner	✓	✓	✓	✓
Provide periodic Financial and Membership Reports as required as defined in Section 5.4	✓	✓	✗	✗
Provide up to date contact information on all Member organisations or self to XII	✓	✓	✓	✓
Active participation in XII and Jurisdiction activities and working groups.	✓	✓	✓	✓
Operate consistent with the Mission and goals of XII	✓	✓	✓	✓
Facilitate the adoption and implementation of XBRL.	✓	✓	✓	✓
Support the development and maintenance of the technical XBRL specification and Best Practices.	✓	✓	✓	✓
Gather and communicate market requirements for the XBRL standard to facilitate XII specification and support material development and evolution.	✓	✓	✓	✓
Facilitate communications and requests for information from XII	✓	✓	✓	✓
Participate in the planning, promotion and/or implementation of events hosted or co-hosted by XII.	✓	✓	✓	✓
Nominate individuals for XII leadership opportunities	✓	✓	✓	✓
Provide current information for the XII website.	✓	✓	✓	✓
Contribute information toward the development of the XII Annual Report	✓	✓	✓	✓
Abide by the XII Bylaws and any other participation rules as set forth by the organization	✓	✓	✓	✓

4.3 XII Participant Rights

An XII Participant has the right to:

1. Participate as observer in all XII activities
2. Request voting member privileges in various XII Committees and Working groups
3. Be nominated for committees, boards and leadership positions
4. Have access to approved Minutes of Board of Director and Member Assembly Meetings
5. Access the Members' Only materials of the XII website
6. Be notified of proposed specification and other technical documents
7. Propose new working groups to Technical & Practice Boards
8. Members' discount for XII Events and Trainings
9. Participate in the planning of International Events
10. Collaborate with XBRL leading technical and project management experts
11. Post and receive email from international mailing lists and discussion groups

An XII Participant does not have the right to:

Identify themselves as a representative of XII to any party without the expressed consent of either the XII Board of Directors or the CEO

4.4 Reporting Requirements

4.4.1 Jurisdiction Reporting Requirements

A Jurisdiction Membership will report annually, in English, to the XII Membership Development Committee updates to and progress reporting to its submitted business plan (the progress report), including its members, the total fees collected from members, the membership term and any outstanding balance by member in XBRL using the Jurisdiction Membership Taxonomy and provide any reports requested for the XII Annual Report.

The Jurisdiction Membership must submit to XII, within 150 days of the end of its fiscal year, an annual financial statement prepared in accordance with the relevant national GAAP or IFRS. This information should also include a reconciliation of total membership fees collected for the fiscal year and those paid to XII.

4.4.2 Provisional Jurisdiction Reporting Requirements

At the end of each 6 months of Provisional Jurisdiction Membership, the Provisional Jurisdiction Membership must submit to the Membership Development Committee, a report, in English, detailing its progress toward its submitted business plan, members, the total fees collected from its members, the membership term and any outstanding balance specified by member.

At the end of each year, a Provisional Jurisdiction Membership will report, in English, to XII a Jurisdiction Financial Report.

4.4.3 Organisational Direct Membership Reporting Requirements

Each year upon membership renewal an Organisational Direct membership is required to validate that membership class and revenue are still accurate.

4.4.4 Individual Direct Membership Reporting Requirements

Each year upon membership renewal an Individual or Academic member is required to verify their status is still valid for this class of membership.

5 Joining the Organisation

The criteria and process for joining XII as outlined in this document ensure that member recruitment and engagement supports the mission and goals of XII, as well as the existing XII membership.

5.1 How to Join

5.1.1 Jurisdiction Membership Criteria

To be considered for Jurisdiction status, the applicant should be able to demonstrate the successful development and implementation of **all Provisional Jurisdiction Criteria** (below) plus:

Membership and sustainability – Demonstrate a broad representation of members across the supply chain, member categories for inclusion and a pricing strategy to effectively represent a broad local stakeholder community.

Jurisdiction Membership Development Resources – Demonstrate sufficient resources and/or prospects to support its mission and to meet its financial and program obligations to its members and to XII.

Jurisdiction Administrative Resources-The Jurisdiction applicant shall identify a contact person(s) for operational activities and communication with XII.

Jurisdictional Membership fee – The first year membership fee shall be submitted with the Jurisdiction application and is payable to XII.

Business Plan –Provide a detailed business plan for a minimum of two years. This business plan must include a projection of financial position and activities for a minimum of two years and list the relevant assumptions used to produce the business plan and statements.

Governance – Have a governance plan open to the membership with a clear and open process for elections.

Working Group(s) – In addition to demonstrating the sustainability and expansion of jurisdiction working group activities within its governance, the applicant is expected to show evidence that the jurisdiction is providing resources to the XII working groups and activities.

5.1.2 Provisional Jurisdiction

The criteria considered for Provisional Jurisdiction applications include, but are not limited to:

Committed Facilitator(s) – Identify a Neutral Facilitator or facilitating organisation that will take responsibility for organizing, coordinating and leading the formation of the jurisdiction.

Committed Members Organisations- the applicant must identify at least 5 Direct Member organizations in good standing in the specific geography who are committed to the formation of and participation in the proposed jurisdiction

Corporate Identity – The jurisdiction should ideally be an independent tax-exempt or comparable organisation. Jurisdictions must maintain a mission, Bylaws and operating policies which do not conflict with those of XII.

Membership Dues Structure and Benefit Statement – The applicant must detail its proposed membership structure, eligibility, pricing and membership benefits for each proposed membership category or class.

Jurisdictional Membership fee – The first year membership fee must be submitted with the Jurisdiction application and is payable to XII.

Jurisdiction Contact – The Provisional Jurisdiction applicant must identify a contact person(s) for operational activities and communication with XII.

Business Plan –The applicant must provide a detailed business plan spanning a minimum of three years. This business plan must include a projection of financial position and activities for a minimum of three years and list the relevant assumptions used to produce the business plan and statements.

Policies and Procedures Document – The applicant should provide a document setting out its proposed policies and procedures. This document should detail membership approvals, accounting, billing and other operational considerations. The policies and procedures of a jurisdiction must not be in conflict with XII and a statement to this effect is required.

Working Group(s) – The applicant is expected to establish working group(s) of its members to be responsible for coordinating jurisdiction activities and programs.

Communications and the Internet – The applicant should have a plan and resources to facilitate efficient communications on the web and via e-mail with its members.

5.1.3 Organisational Direct Membership Criteria

A candidate for Organisational Direct Membership must:

- Support the mission and goals of XII
- Agree to the By-Laws of XII and adhere to the policy and procedures for membership as outlined in this document.
- Complete a Membership Application for review by the staff, appoint a representative to receive all communications-, serve on the Members Assembly and pay all required dues.

5.1.4 Individual Direct Membership Criteria

Candidates for Individual Direct Memberships must be either a full-time academic or an individual who is not 1) involved in or affiliated with an XBRL project or 2) contracted or employed by an entity offering XBRL services.

To initiate an Individual Direct Membership, candidates must:

- Support the mission and goals of XII
- Agree to the By-Laws of XII and adhere to the policy and procedures for membership as outlined in this document.
- Complete a Membership Application for review by the XII staff and pay all required dues

5.2 Approval Process for XII Membership

Application for Jurisdictional Membership is provided to the Membership Development Committee. The committee reviews the application for the required disclosures and often invites the applicant to respond to questions from the Membership Development Committee. Once satisfied with the application and supporting materials, the Membership Development Committee recommends the application for approval by the XII Board.

Applications for Organisational Direct Membership and Individual Direct Membership are processed directly by XII staff. Direct Membership applications can be approved by XII staff when the application meets the criteria set forth in this document.

XII staff reports to the Membership Development Committee on a regular basis regarding applications for membership and the status of membership as a whole.

5.3 Principles for Recruiting Members

XII, Jurisdictions and Affiliate Organisations all actively solicit memberships among a prospect base of individuals and companies across the XBRL community. Since many of these prospects operate across multiple geographic regions, there is a likelihood of prospects being targeted by multiple parties. The principles of membership recruitment have been developed to align the respective membership recruitment efforts of XII, Jurisdictions and Affiliate Organisations in order to maximize membership recruitment opportunities for all parties, avoid duplication of efforts and prevent over-solicitation of prospects.

1. XII, Jurisdictions and Affiliated Organisations will be partners in identifying, recruiting and retaining members. This should include taking steps, through the Membership Development Committee, to inform each other regarding inquiries or discussions with current and prospective members.
2. XII, Jurisdictions and Affiliated Organisations will explicitly define their benefits of membership and will make said information available to all parties, members and prospects.
3. XII membership recruitment efforts will be directed and coordinated by the Membership Development Committee as outlined in the XII Bylaws⁸.
4. XII will encourage all direct member organizations to engage (join, renew) at the jurisdictional level or appropriate affiliated organisation.
5. Jurisdictions and Affiliated Organisations will inform and encourage all their members to consider direct membership in XBRL International.
6. XII, Jurisdictions and Affiliated Organisations will make available information related to all membership opportunities, including direct and jurisdictional membership, along with the option to request additional information from any party.
7. No party will unnecessarily or unreasonably delay efforts to secure membership from a prospect.
8. Direct membership recruitment activities will not be conducted by members of XII unless designated by XII.

⁸ Article 6 Section 6.4.3 XII Revised Bylaws 2011-09-14

6 Annual Dues

6.1 Membership Annual Dues

Table 6.1

Direct Membership	Type	Annual Dues in USD
Corporations	<=\$1 million in gross sales	\$2,000
	>\$1 million in gross sales	\$2,000 + \$500/\$1M in gross sales (20k cap)
Government/Regulators	National level located in top 20 world economies	\$4,000 per entity
	All other national level	\$2,000 per entity
	Multinational regulators	\$5,000
Non-Profit	Grant funded, non governmental	\$1,000
	Professional societies with individual members	\$5,000
	Professional societies with primarily corporate members	\$10,000
Individuals	Full-time academic	\$250
	Independents	\$300
Regional Collaborations		
XBRL EU		1/3 of Direct Member Dues
Jurisdictional		
Jurisdictions	Recognized Jurisdictions	1/3 of dues or \$25k, whichever is higher
Provisional Jurisdictions	Year 1	\$10,000
	Year 2	\$15,000

6.1.2 Revision of Dues

Periodically, or upon request from the Board of Directors, the Membership Development Committee shall review the dues and make recommendations for changes as deemed necessary.

6.2 Invoicing

6.2.1 XBRL EU and Jurisdictions

Projected dues are invoiced in equal installments at 30 days and 210 days after the start of the member's fiscal year. Alternatively, the member may submit quarterly installments, based on actual collections, within 30 days from the end of each fiscal quarter. At the end of the fiscal year the dues paid are reconciled against the actual dues received.

6.2.2 Provisional Jurisdictions and Direct Members

Dues are invoiced on the anniversary date of the membership approval.

7 Member Dispute Resolution

7.1 Jurisdiction Member Organisation and Jurisdiction

Disputes between a jurisdiction member organisation and the Jurisdiction Membership should be handled directly through jurisdiction channels and be defined by the Jurisdiction Membership's policies and procedures.

The Membership Development Committee or the Board of Directors may review the Jurisdiction Membership policy upon written request from a Jurisdiction Member. This review would only be granted in unusual circumstances where XII felt compelled to review the Jurisdiction Membership policy or the handling of the specific member complaint.

7.2 Jurisdiction Member and another Jurisdiction Member

Disputes between Jurisdiction Members or participants should be resolved directly through Jurisdiction leadership channels. Upon written request of a Jurisdiction Membership, the Membership Development Committee (MDC) may review an unresolved complaint and suggest a course of action to the parties. If the dispute cannot be resolved with the assistance of the Membership Development Committee, the Board of Directors will make a final resolution.

7.3 Organisational and Individual Direct Membership and XII

Disputes between Organisational Direct Members and XII should first be handled between the member and XII staff. Upon written request of the Member, the Membership Development may review an unresolved complaint and suggest a course of action.

8 Membership Withdrawals and Termination

8.1 Withdrawal

A Member may withdraw its membership upon 30 days notice to the Chairperson of the Membership Development Committee with a copy to the CEO whereupon all outstanding Dues and Financial Obligations must be paid forthwith. The Membership Development Committee shall have the discretion to waive such obligations. Resignations of Members shall be in writing and may be offered at any time. Actions on such resignations and applications for reinstatement of resigned Members shall be taken by the Membership Development Committee under such provisions as they may prescribe.

8.2 Suspension of Member Right or Termination

Any XII Member may be suspended or have its Membership terminated by the Board of Directors for: Engaging in any conduct, either within or without the Organisation, that is contrary to the interests of the Organisation or to the advancement of the Organization's business or industry goals; failing to comply with any responsibility of membership, including the payment of dues, the failure to abide by reporting requirements or the deliberate misrepresentation of reporting criteria. Suspension may include, at the discretion of the Board of Directors, a temporary revocation of a member's standing in the organisation and

the loss of certain rights and privileges, including but not limited to voting rights in the Member Assembly and participation in or representation on any XII boards, committees and working groups. Except in the case of termination for failure to pay dues, XII Members shall be accorded appropriate due process as determined by the Membership Policies and Procedures⁹. Any Dues or Financial Obligations already paid shall not be refundable upon any such termination or suspension, and all Dues and Financial Obligations of such Member which may be accrued and unpaid as of the date of such termination shall remain due and payable.

8.2.1 Termination Procedures

Subject to the other provisions of this Section 8.2, termination, change of class or suspension of Membership shall be effective upon a vote of the majority of the Board of Directors (if a representative of such Member is member of the Board of Directors he/she shall abstain from such vote). Termination of Membership shall result in the immediate termination of such Member's representation on the Member Assembly and/or a seat on the Board of Directors reserved for Jurisdiction or Organisational Direct Members. Terminations, change of class or suspensions of Membership for failure to satisfy Dues and Financial Obligations may be imposed with notice and without right of formal appeal under such procedures as the Board of Directors may from time to time approve. Except as provided in the last paragraph of this Section 8.2.1, no termination, change of class or suspension of Membership for any other purpose shall be effective unless:

- (a) The Member is given notice of the proposed termination, change of class or suspension of Membership and of the reasons therefore;
- (b) Such notice is delivered personally or by certified mail, return receipt requested, or by a national or international overnight courier service, sent to the last address of the Member shown on the Corporation's records;
- (c) Such notice is given at least thirty days prior to the effective date of the proposed termination, change of class or suspension of Membership; and
- (d) Such notice sets forth a procedure determined by the Board of Directors (or other body authorized by the Board of Directors) to decide whether or not the proposed termination, change of class or suspension shall take place, whereby the Member is given the opportunity to be heard by such body, either orally (and represented by counsel if the Member so desires, at its sole cost and expense) or in writing, not less than five days before the effective date of the proposed termination, change of class or suspension.

Notwithstanding the foregoing, in the event that the Board of Directors believes in good faith that a Member is engaging in willful misconduct to the material detriment of the best interests of the organisation and its Members, the Board of Directors may suspend such Member's Membership immediately, provided that such Member is otherwise afforded the protections provided for in subsections (a), (b) and (d) of this Section 8.2.1.

9 XII Intellectual Property Policy

In certain XII activities, individuals and their employer will be required to submit a signed copy of the XII IP Policy as a condition of participation. This policy is designed to maintain the royalty free use of the specification while encouraging contributions of members to the development of the specification and support materials. The current XII IP policy is available on the XII web site.

<http://www.xbrl.org/Legal2/XBRL-IP-Policy-2009-08-01.pdf>.

10 Conformance with other XII Policies

⁹ Article 2 Section 2.8 XII Revised Bylaws 2011-09-14

These policies and procedures described in this document are intended to serve as the controlling policy document for all matters pertaining to membership and participant eligibility. The Board of Directors will be responsible for reviewing and harmonizing this document with organisational bylaws and other process documents used for program governance and is the body to interpret application of these policies. Any resolution for a dispute or discussion resulting from these policies and procedures that cannot be resolved with the assistance of the XII Membership Development Committee will be decided upon by the Board of Director of XII.

11 Appendix 1: Current XBRL Regional Collaborations

XBRL Europe

XBRL Europe was created in June 2008, under the initiative of XII and some European jurisdictions, in order to coordinate pan European projects and serve as a central liaison point to the European Union authorities concerning XBRL. XBRL Europe is incorporated in Belgium (Brussels) as a non-profit international association (Association Internationale sans but lucratif). XBRL Europe also formally enhances the interests of XII in the region. In accordance with this and pertinent to its by-laws, XBRL Europe works under the auspices and within the procedures of XII.

XBRL Europe Objectives

- To foster collaboration between XBRL projects in Europe and between European Countries to harmonize and identify common practices,
- To develop liaison and dialogue with European level organisations and European Authorities (European Commission, European Parliament, European Central Bank, etc) to increase XBRL awareness,
- To encourage and support the emergence of new members and jurisdictions in Europe in coordination with Membership Development Committee (MDC) of XII

XBRL Europe governance and membership

XBRL Europe is an independent organisation governed by its own bylaws, a general assembly, an Executive Committee and a Secretary General. XBRL International is a founding member of X-EU and supports the objectives identified above. One member of the XBRL Europe Executive Committee shall be a representative of XII.

XII, European jurisdictions and XBRL Europe collaborate on membership development toward common goals.

The benefits and rights of XBRL Europe membership

XBRL Europe administers various working committees and technical working groups and forums. Organisational Direct Members of XII are not automatically members of XBRL Europe. Employees of Direct Members of XBRL Europe, however, will be treated as XII Participants.

* www.xbrl.org/eu

Latin America Task Force

As a result of an increasing number of XBRL projects in the region, the Latin America Task Force was organized by the XII Membership Development Committee and interested parties to raise awareness and adoption of XBRL in Latin America.

The Latin America Task Force was created to take advantage of this opportunity and specifically to:

- Bring the interested organizations into Membership
- Provide XBRL International branded credibility to the efforts in Latin America
- Provide effective support and communication with Latin American projects
- Provide financial and personnel resources toward the work on the specification and practices

Asian Roundtable

With the support of the Membership Development Committee, a group of Asian stakeholders host an annual conference focused on regional participation in the development of XBRL taxonomies, project experiences and the exchange of information by interested parties. To learn more please visit <http://xbrl.org/asian-roundtable>.