

```

<?xml version="1.0" encoding="UTF-8"?>
<!-- Sample detailed listing of GST invoices to customers file for XBRL GL 2005 with annotations.
Version 1.0.51028.1 -->
<!-- This file contains data fields considered very important to representing its subject.
Annotations have been provided for the "most important" of those fields. XBRL GL has many other
fields that could be helpful in expressing the information, but have been omitted because their
presence is more circumstantial. This file was created for educational purposes only, represents
sample company data provided by the ATO and does not necessarily represent the views of the
XBRL GL WG. Send a note to xbrl-gl-tax@yahoo.com with comments. -->
<!-- The "root" of every XBRL file ("instance document") is xbrl. -->
<xbrli:xbrl
  xmlns:xbrli="http://www.xbrl.org/2003/instance"
  xmlns:xbrll="http://www.xbrl.org/2003/linkbase"
  xmlns:xlink="http://www.w3.org/1999/xlink"
  xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
  xmlns:gl-cor="http://www.xbrl.org/int/gl/cor/2005-11-07"
  xmlns:gl-muc="http://www.xbrl.org/int/gl/muc/2005-11-07"
  xmlns:gl-bus="http://www.xbrl.org/int/gl/bus/2005-11-07"
  xmlns:gl-plt="http://www.xbrl.org/int/gl/plt/2005-11-07"
  xmlns:iso4217="http://www.xbrl.org/2003/iso4217"
  xmlns:iso639="http://www.xbrl.org/2005/iso639"
  xsi:schemaLocation="http://www.xbrl.org/int/gl/plt/2005-11-07 ../plt/case-c-b-m-u-t/gl-
plt-2005-11-07.xsd">
  <xbrll:schemaRef xlink:type="simple"
xlink:arcrole="http://www.w3.org/1999/xlink/properties/linkbase" xlink:href="../plt/case-
c-b-m-u-t/gl-plt-2005-11-07.xsd"/>
  <!-- The container for XBRL GL, accountingEntries, is not the root of an XBRL GL
file - the root, as with all XBRL files, is xbrl. This means that a single XBRL GL file
can store one or more virtual XBRL GL files, through one or more
accountingEntries structures with data inside. The primary key to understanding
an XBRL GL file is the entriesType. A single physical XBRL GL file can have multiple
accountingEntries structures to represent both transactions and master files; the
differences are signified by the appropriate entriesType enumerated values. This
is especially important in a representation of this kind. A file creator can create a
single physical file but have information about the customers in one
accountingEntries section and in information about the invoices in another
referencing only the customer number, thereby reducing the duplicated
information (customer name, address, etc.) in the file resulting in smaller file
sizes. -->
  <gl-cor:accountingEntries>
    <!-- Because entriesType is strongly suggested, documentInfo will be
required. -->
    <gl-cor:documentInfo>
      <!-- This field, entriesType, provides the automated guidance on the
purpose of the XBRL GL information. This use of XBRL GL, to
represent a grouping of customer invoices, uses the enumerated
value "other". Automated consumption would be based on other
factors, such as "customer" for identifierType and "invoice" for
documentType. -->
      <gl-cor:entriesType contextRef="now">other</gl-cor:entriesType>
      <!-- Like a serial number, this field, uniqueID, provides a place to
uniquely identify/track a series of entries. It is likely less relevant for
ad-hoc reports, like a list of invoices. XBRL GL provides for later
correction through replacement or augmentation of transferred
information. -->
      <gl-cor:uniqueID contextRef="now">001</gl-cor:uniqueID>

```

```

<gl-cor:language contextRef="now">iso639:en</gl-cor:language>
<!-- The date associated with the creation of the data reflected within
the associated accountingEntries section. Somewhat like a "printed
date" on a paper report -->
<gl-cor:creationDate contextRef="now">2005-10-28</gl-cor:creationDate>
<gl-bus:creator contextRef="now">XBRL GL Tax subgroup</gl-bus:creator>
<!-- A description related to the batch of information express in the
accountingEntries structure. Why was this batch of information put
together and published? It would be helpful to put that information in
the entriesComment. -->
<gl-cor:entriesComment contextRef="now">A listing of invoices for GST
instance document</gl-cor:entriesComment>
<!-- The period of time reflected by the listing of invoies. Future
discussion of what date is used - the document date or the
accounting relevance data - may be necessary. For a start, all
invoices have their document date within that period, and all of the
invoices with a document date within that period are included. -->
<gl-cor:periodCoveredStart contextRef="now">2005-10-14</gl-
cor:periodCoveredStart>
<gl-cor:periodCoveredEnd contextRef="now">2005-10-14</gl-
cor:periodCoveredEnd>
<gl-bus:sourceApplication contextRef="now">MYOB</gl-
bus:sourceApplication>
<gl-muc:defaultCurrency contextRef="now">iso4217:AUD</gl-
muc:defaultCurrency>
</gl-cor:documentInfo>
<!-- Typically, an export from an accounting system does not carry with it
information specifically about the company. However, the name of the
company would be a very good thing to include with the file, making the
entityInformation tuple necessary. -->
<gl-cor:entityInformation>
  <gl-bus:entityPhoneNumber>
    <gl-bus:phoneNumber contextRef="now">(07) 3322 2222</gl-
bus:phoneNumber>
  </gl-bus:entityPhoneNumber>
  <gl-bus:entityFaxNumberStructure>
    <gl-bus:entityFaxNumber contextRef="now">(07) 3322 2222</gl-
bus:entityFaxNumber>
  </gl-bus:entityFaxNumberStructure>
  <gl-bus:entityEmailAddressStructure>
    <gl-bus:entityEmailAddress
contextRef="now">sales@newcompany.com.au</gl-
bus:entityEmailAddress>
  </gl-bus:entityEmailAddressStructure>
  <!-- The name of the company would be a very good thing to include
with the file; this structure and its content are where that would be
stored. OrganizationDescription is not currently enumerated. -->
  <gl-bus:organizationIdentifiers>
    <gl-bus:organizationIdentifier contextRef="now">New Company
Trading</gl-bus:organizationIdentifier>
    <gl-bus:organizationDescription contextRef="now">Company
Name</gl-bus:organizationDescription>
  </gl-bus:organizationIdentifiers>
  <gl-bus:organizationIdentifiers>
    <gl-bus:organizationIdentifier contextRef="now">99 666 666
999</gl-bus:organizationIdentifier>

```

```

        <gl-bus:organizationDescription contextRef="now">ABN</gl-
        bus:organizationDescription>
</gl-bus:organizationIdentifiers>
<gl-bus:organizationAddress>
    <gl-bus:organizationAddressStreet contextRef="now">P O Box
    1000</gl-bus:organizationAddressStreet>
    <gl-bus:organizationAddressCity contextRef="now">BRISBANE</gl-
    bus:organizationAddressCity>
    <gl-bus:organizationAddressStateOrProvince
    contextRef="now">QLD</gl-
    bus:organizationAddressStateOrProvince>
    <gl-bus:organizationAddressZipOrPostalCode
    contextRef="now">2001</gl-
    bus:organizationAddressZipOrPostalCode>
    <gl-bus:organizationAddressCountry
    contextRef="now">AUSTRALIA</gl-bus:organizationAddressCountry>
</gl-bus:organizationAddress>
<gl-bus:entityWebSite>
    <gl-bus:webSiteURL
    contextRef="now">www.newcompany.com.au</gl-bus:webSiteURL>
</gl-bus:entityWebSite>
</gl-cor:entityInformation>
<gl-cor:entryHeader>
    <!-- invoice 2 -->
    <!-- For audit purposes, the date the invoices were posted to the
    original system may be helpful. It is important to differentiate
    between the many dates of XBRL GL. In particular, postedDate (the
    date information was posted to the computer) should be
    differentiated from postingDate (accounting significance) or
    documentDate (the date printed on the form). -->
    <gl-cor:postedDate contextRef="now">2005-10-14</gl-cor:postedDate>
    <!-- For audit purposes, the person who entered the invoices into the
    original system may be helpful. -->
    <gl-cor:enteredBy contextRef="now">Otto Wellwood</gl-cor:enteredBy>
    <!-- For audit purposes, the date the invoices were actually entered
    into the original system may be helpful. -->
    <gl-cor:enteredDate contextRef="now">2005-10-14</gl-cor:enteredDate>
    <!-- This is an enumerated entry that ties the source journal from the
    reporting organization to a fixed list that helps in data interchange.
    Invoices are likely sourced from the sales journal, which is
    enumerated by sj -->
    <gl-cor:sourceJournalID contextRef="now">sj</gl-cor:sourceJournalID>
    <!-- Since sourceJournalID is enumerated (you must pick one of the
    entries already identified within XBRL GL), sourceJournalDescription
    lets you capture the actual code or term used to describe the source
    journal by the organization. -->
    <gl-bus:sourceJournalDescription contextRef="now">Sales Journal - Tax
    Invoices</gl-bus:sourceJournalDescription>
    <!-- The entry origin would indicate whether the invoices came in
    from another automated system or were manually entered-->
    <gl-bus:entryOrigin contextRef="now">imported entry</gl-bus:entryOrigin>
    <!-- Documents are defined at the line level. When representing the
    lines on invoices, an individual document is represented at the
    header level, so the entryDetail lines can represent the detailed lines
    of the invoices. The entryNumber can also be used to represent the
    documentNumber (which would be repeated in the entryDetail). -->

```

```

<gl-cor:entryNumber contextRef="now">50</gl-cor:entryNumber>
<!-- The reason for making an entry goes here. If a comment is
associated with an invoice, it can go here. -->
<gl-cor:entryComment contextRef="now">Invoice: #2 Customer: Joe's
Materials</gl-cor:entryComment>
<!-- As noted, when illustrating details on a form/document,
individual line are represented using entryDetail which must be held
together by entryHeaders - one primary amount per entryDetail line.
However, you can list different accounts within the same entryDetail
line that are associated with that amount. For example, if you
capitalize for US GAAP and expense for IFRS, you can have multiple
account structures within one entryDetail section. The generic nature
of XBRL GL means that much of the information that is common to
each line, such as the customer, or the document attributes, must be
repeated on each detail line, or be entered into one of the lines with
an understanding that it is common to all. -->
<gl-cor:entryDetail>
  <!-- A unique identifier for each entry detail line within an
entry header, this should at the least be a counter,
representing the line relative to others on the invoice form. -->
  <gl-cor:lineNumber contextRef="now">1</gl-cor:lineNumber>
  <!-- Accounts may or may not be associated with entry lines;
they are omitted here for the sake of this instance. -->
  <!-- Amounts in systems may be a signed number, a separate
sign, and/or a separate debit/credit indicator. While the use of
the sign indicator or the separate debit/credit indicator is more
likely with journal entries, it is unlikely with invoices. -->
  <!-- Amounts in XBRL GL when representing invoices and
details can be tricky. In the simplest sense, the amount at the
line level can simply represent the extended amount of the
line (the cost per is within the measurable structure). Sales
tax, freight and other non-line items can be represented with a
measurable item representing those items, or with a GL
account representing those items. Should the user choose to
represent the "total" amount, the individual lines or the total
can be notated with the amountMemo to minimize the risk of
amounts being double-counted if the invoices will later be
turned into accounting entries.-->
  <gl-cor:amount contextRef="now" decimals="2"
unitRef="AUD">220</gl-cor:amount>
  <!-- This date is the accounting significance date, not the date
that entries were actually entered or posted to the system, nor
the date on the document proper. -->
  <gl-cor:postingDate contextRef="now">2005-10-14</gl-
cor:postingDate>
  <gl-bus:amountMemo contextRef="now">>false</gl-
bus:amountMemo>
  <!-- Invoices to customers require customer information. This
is held in the identifier structure. As systems may or may not
store individual components of the structure all of the time -
they may have the customer's number but not the name or vice
versa, the only "mandatory" field here is the identifierType to
state without question that this is a customer. It may be
confusing that the customer must be identified for each line of
an invoice. Why isn't the customer customer at the Header
level? The answer - the generic nature of XBRL GL means it

```

must accommodate both detail and summary style of entry. Rather than duplicate the identifier structure at both header and detail level, it is at the detail level.-->

```
<gl-cor:identifierReference>
  <!-- Usually, internal and external tax identifiers are
  included
  <gl-cor:identifierCode contextRef="now">1130</gl-
  cor:identifierCode>
  <gl-cor:identifierExternalReference>
    <gl-cor:identifierAuthorityCode
    contextRef="now">99 666 666 998</gl-
    cor:identifierAuthorityCode>
    <gl-cor:identifierAuthority
    contextRef="now">ABN</gl-
    cor:identifierAuthority>
  </gl-cor:identifierExternalReference> -->
  <gl-cor:identifierDescription contextRef="now">Joe's
  Materials</gl-cor:identifierDescription>
  <gl-cor:identifierType contextRef="now">C</gl-
  cor:identifierType>
  <gl-bus:identifierAddress>
    <gl-bus:identifierStreet contextRef="now">P O Box
    9666</gl-bus:identifierStreet>
    <gl-bus:identifierCity contextRef="now">SYDNEY</gl-
    bus:identifierCity>
    <gl-bus:identifierStateOrProvince
    contextRef="now">QLD</gl-
    bus:identifierStateOrProvince>
    <gl-bus:identifierCountry
    contextRef="now">AUSTRALIA</gl-
    bus:identifierCountry>
    <gl-bus:identifierZipOrPostalCode
    contextRef="now">2001</gl-
    bus:identifierZipOrPostalCode>
  </gl-bus:identifierAddress>
</gl-cor:identifierReference>
<!-- As noted previously, the identifierType of customer and
the documentType of invoice provide automated guidance that
this batch of information has to do with invoices to customers.
-->
<gl-cor:documentType contextRef="now">invoice</gl-
cor:documentType>
<!-- Document number in this representation is the number of
the invoice. -->
<gl-cor:documentNumber contextRef="now">2</gl-
cor:documentNumber>
<!-- Document reference is a textual description of the
document. Some systems allow for manual entry of this
information; some have a default format; some apply an
internal counter/unique serial number. -->
<gl-cor:documentReference contextRef="now">Invoice#: 2 </gl-
cor:documentReference>
<!-- The document date is the date printed on the document
proper. There are a number of other fields for other dates
associated with the handling of the document. -->
<gl-cor:documentDate contextRef="now">2005-10-14</gl-
```

```

cor:documentDate>
<!-- Few systems track the place where the "physical" invoice
is filed - whether paper or electronic - but as part of the audit
trail, the documentLocation allows representation so one can
find their way to the physical location (Bin 3, bottom drawer)
or virtual location (c:\docMgmt\4$5%68.doc) -->
<gl-bus:documentLocation contextRef="now">Fred's desk
drawer.</gl-bus:documentLocation>
<!-- In the case of detail invoice listings, the detailComment is
not significantly different than the documentReference. -->
<gl-cor:detailComment contextRef="now">Customer#: Joe's
Materials Document#: 2 Date: 14/10/2005</gl-cor:detailComment>
<!-- Maturity date is the due date of the invoice. -->
<gl-cor:maturityDate contextRef="now">2005-10-21</gl-
cor:maturityDate>
<!-- Terms is currently a free form expression of the terms of a
document. The XBRL GL WG has had discussions of a structure
or adoption of existing standards that enumerate this
information-->
<gl-cor:terms contextRef="now">7 Days Date</gl-cor:terms>
<!-- The measurable structure is the primary tool for collecting
data at the line level. It represents inventory, services,
supplies, processes, KPIs, fixed assets and other things that
are matched to a code (as opposed to an account) and collects
numeric (measurableQuantity) and non-numeric information
(measurableQualifier). A typical invoice would have one
measurable per entryDetail line. The amount fields in the
entryDetail would be the extension of measurableQuantity
times MeasurableCostPerUnit. There are a number of elements
within the measurable structure - at least ONE of
measurableCode or measurableDescription is necessary;
anything else is optional, used as needed. -->
<gl-bus:measurable>
  <gl-bus:measurableDescription contextRef="now">MK II
  Widgets with improved spatulas</gl-
  bus:measurableDescription>
  <gl-bus:measurableQuantity contextRef="now" decimals="2"
  unitRef="NotUsed">10</gl-bus:measurableQuantity>
  <gl-bus:measurableUnitOfMeasure
  contextRef="now">EACH</gl-bus:measurableUnitOfMeasure>
  <gl-bus:measurableCostPerUnit contextRef="now"
  decimals="2" unitRef="AUD">22</gl-
  bus:measurableCostPerUnit>
</gl-bus:measurable>
<gl-cor:taxes>
  <gl-cor:taxAuthority contextRef="now">ABN</gl-
  cor:taxAuthority>
  <gl-cor:taxAmount contextRef="now" decimals="2"
  unitRef="AUD">20</gl-cor:taxAmount>
  <gl-cor:taxCode contextRef="now">G</gl-cor:taxCode>
</gl-cor:taxes>
</gl-cor:entryDetail>
<!-- As noted above, the additional entryDetail lines will likely need
to duplicate the typical header information necessary to support that
which is truly at the line level - the amount, the line number, the
measurable. With agreement, that information could be provided in

```

one entryDetail line (e.g., the first line) and then other lines could inherit that information if applications were designed to do so. -->

```
<gl-cor:entryDetail>
  <gl-cor:lineNumber contextRef="now">2</gl-cor:lineNumber>
  <gl-cor:amount contextRef="now" decimals="2"
  unitRef="AUD">25</gl-cor:amount>
  <gl-cor:postingDate contextRef="now">2005-10-14</gl-
  cor:postingDate>
  <gl-bus:amountMemo contextRef="now">>false</gl-
  bus:amountMemo>
  <gl-cor:identifierReference>
    <!-- <gl-cor:identifierCode
    contextRef="now">1130</gl-cor:identifierCode>
    <gl-cor:identifierExternalReference>
      <gl-cor:identifierAuthorityCode
      contextRef="now">99 666 666 998</gl-
      cor:identifierAuthorityCode>
      <gl-cor:identifierAuthority
      contextRef="now">ABN</gl-
      cor:identifierAuthority>
    </gl-cor:identifierExternalReference> -->
  <gl-cor:identifierDescription contextRef="now">Joe's Materials</gl-
  cor:identifierDescription>
  <gl-cor:identifierType contextRef="now">C</gl-cor:identifierType>
  <gl-bus:identifierAddress>
    <gl-bus:identifierStreet contextRef="now">10000
    Second Avenue</gl-bus:identifierStreet>
    <gl-bus:identifierCity contextRef="now">SYDNEY</gl-
    bus:identifierCity>
    <gl-bus:identifierStateOrProvince
    contextRef="now">NSW</gl-
    bus:identifierStateOrProvince>
    <gl-bus:identifierCountry
    contextRef="now">Australia</gl-bus:identifierCountry>
    <gl-bus:identifierZipOrPostalCode
    contextRef="now">4999</gl-
    bus:identifierZipOrPostalCode>
  </gl-bus:identifierAddress>
  </gl-cor:identifierReference>
  <gl-cor:documentType contextRef="now">invoice</gl-
  cor:documentType>
  <gl-cor:documentNumber contextRef="now">2</gl-
  cor:documentNumber>
  <gl-cor:documentReference contextRef="now">Invoice#: 2 </gl-
  cor:documentReference>
  <gl-cor:documentDate contextRef="now">2005-10-14</gl-
  cor:documentDate>
  <gl-bus:documentLocation contextRef="now">Fred's desk
  drawer.</gl-bus:documentLocation>
  <gl-cor:detailComment contextRef="now">Customer#: Joe's
  Materials Document#: 2 Date: 14/10/2005</gl-cor:detailComment>
  <gl-cor:maturityDate contextRef="now">2005-10-21</gl-
  cor:maturityDate>
  <gl-cor:terms contextRef="now">7 Days Date</gl-cor:terms>
  <gl-bus:measurable>
    <gl-bus:measurableDescription contextRef="now">Service Kits
```

```

    for MK II widgets</gl-bus:measurableDescription>
    <gl-bus:measurableQuantity contextRef="now" decimals="2"
    unitRef="NotUsed">5</gl-bus:measurableQuantity>
    <gl-bus:measurableUnitOfMeasure
    contextRef="now">EACH</gl-bus:measurableUnitOfMeasure>
    <gl-bus:measurableCostPerUnit contextRef="now"
    decimals="2" unitRef="AUD">5</gl-
    bus:measurableCostPerUnit >
</gl-bus:measurable>
<gl-cor:taxes>
    <gl-cor:taxAuthority contextRef="now">ABN</gl-
    cor:taxAuthority>
    <gl-cor:taxAmount contextRef="now" decimals="2"
    unitRef="AUD">2.27</gl-cor:taxAmount>
    <gl-cor:taxCode contextRef="now">G</gl-cor:taxCode>
</gl-cor:taxes>
</gl-cor:entryDetail>
</gl-cor:entryHeader>
<gl-cor:entryHeader>
    <!-- invoice 3 -->
    <gl-cor:postedDate contextRef="now">2005-10-14</gl-cor:postedDate>
    <gl-cor:enteredBy contextRef="now">Otto Wellwood</gl-cor:enteredBy>
    <gl-cor:enteredDate contextRef="now">2005-10-14</gl-cor:enteredDate>
    <gl-cor:sourceJournalID contextRef="now">sj</gl-cor:sourceJournalID>
    <gl-bus:sourceJournalDescription contextRef="now">Sales Journal - Tax
    Invoices</gl-bus:sourceJournalDescription>
    <gl-bus:entryOrigin contextRef="now">imported entry</gl-bus:entryOrigin>
    <gl-cor:entryNumber contextRef="now">51</gl-cor:entryNumber>
    <gl-cor:entryComment contextRef="now">Invoice: #3 Customer: Joe's
    Materials</gl-cor:entryComment>
    <gl-cor:entryDetail>
        <gl-cor:lineNumber contextRef="now">1</gl-cor:lineNumber>
        <gl-cor:amount contextRef="now" decimals="2"
        unitRef="AUD">60</gl-cor:amount>
        <gl-cor:postingDate contextRef="now">2005-10-14</gl-
        cor:postingDate>
        <gl-bus:amountMemo contextRef="now">>false</gl-
        bus:amountMemo>
        <gl-cor:identifierReference>
            <gl-cor:identifierDescription contextRef="now">Joe's
            Materials</gl-cor:identifierDescription>
            <gl-cor:identifierType contextRef="now">C</gl-
            cor:identifierType>
        </gl-cor:identifierReference>
        <gl-cor:documentType contextRef="now">invoice</gl-
        cor:documentType>
        <gl-cor:documentNumber contextRef="now">3</gl-
        cor:documentNumber>
        <gl-cor:documentReference contextRef="now">Invoice#: 3 </gl-
        cor:documentReference>
        <gl-cor:documentDate contextRef="now">2005-10-14</gl-
        cor:documentDate>
        <gl-bus:documentLocation contextRef="now">Fred's desk
        drawer.</gl-bus:documentLocation>
        <gl-cor:detailComment contextRef="now">Customer#: Joe's
        Materials Document#: 3 Date: 14/10/2005</gl-cor:detailComment>

```



```

<gl-cor:maturityDate contextRef="now">2005-10-14</gl-
cor:maturityDate>
<gl-cor:terms contextRef="now">COD</gl-cor:terms>
<gl-bus:measurable>
  <gl-bus:measurableDescription contextRef="now">Service Kits
  for MK I Widgets</gl-bus:measurableDescription>
  <gl-bus:measurableQuantity contextRef="now" decimals="2"
  unitRef="NotUsed">20</gl-bus:measurableQuantity>
  <gl-bus:measurableUnitOfMeasure
  contextRef="now">EACH</gl-bus:measurableUnitOfMeasure>
  <gl-bus:measurableCostPerUnit contextRef="now"
  decimals="2" unitRef="AUD">3</gl-
  bus:measurableCostPerUnit>
</gl-bus:measurable>
<gl-cor:taxes>
  <gl-cor:taxAuthority contextRef="now">ABN</gl-
  cor:taxAuthority>
  <gl-cor:taxAmount contextRef="now" decimals="2"
  unitRef="AUD">5.45</gl-cor:taxAmount>
  <gl-cor:taxCode contextRef="now">G</gl-cor:taxCode>
</gl-cor:taxes>
</gl-cor:entryDetail>
<gl-cor:entryDetail>
  <gl-cor:lineNumber contextRef="now">2</gl-cor:lineNumber>
  <gl-cor:amount contextRef="now" decimals="2"
  unitRef="AUD">80</gl-cor:amount>
  <gl-cor:postingDate contextRef="now">2005-10-14</gl-
  cor:postingDate>
  <gl-bus:amountMemo contextRef="now">>false</gl-
  bus:amountMemo>
  <gl-cor:identifierReference>
    <!-- <gl-cor:identifierCode
    contextRef="now">1130</gl-cor:identifierCode>
    <gl-cor:identifierExternalReference>
      <gl-cor:identifierAuthorityCode
      contextRef="now">99 666 666 998</gl-
      cor:identifierAuthorityCode>
      <gl-cor:identifierAuthority
      contextRef="now">ABN</gl-
      cor:identifierAuthority>
    </gl-cor:identifierExternalReference -->
    <gl-cor:identifierDescription contextRef="now">Joe's
    Materials</gl-cor:identifierDescription>
    <gl-cor:identifierType contextRef="now">C</gl-
    cor:identifierType>
    <gl-bus:identifierAddress>
      <gl-bus:identifierStreet contextRef="now">1 Dust
      Road</gl-bus:identifierStreet>
      <gl-bus:identifierCity contextRef="now">OUTHERE</gl-
      bus:identifierCity>
      <gl-bus:identifierStateOrProvince
      contextRef="now">QLD</gl-
      bus:identifierStateOrProvince>
      <gl-bus:identifierCountry
      contextRef="now">Australia</gl-bus:identifierCountry>
      <gl-bus:identifierZipOrPostalCode

```

```

        contextRef="now">4899</gl-
        bus:identifierZipOrPostalCode>
    </gl-bus:identifierAddress>
</gl-cor:identifierReference>
<gl-cor:documentType contextRef="now">invoice</gl-
cor:documentType>
<gl-cor:documentNumber contextRef="now">3</gl-
cor:documentNumber>
<gl-cor:documentReference contextRef="now">Invoice#: 3 </gl-
cor:documentReference>
<gl-cor:documentDate contextRef="now">2005-10-14</gl-
cor:documentDate>
<gl-bus:documentLocation contextRef="now">Fred's desk
drawer.</gl-bus:documentLocation>
<gl-cor:detailComment contextRef="now">Customer#: Joe's
Materials Document#: 3 Date: 14/10/2005</gl-cor:detailComment>
<gl-cor:maturityDate contextRef="now">2005-10-14</gl-
cor:maturityDate>
<gl-cor:terms contextRef="now">COD</gl-cor:terms>
<gl-bus:measurable>
    <gl-bus:measurableDescription contextRef="now">Bottled
Water</gl-bus:measurableDescription>
    <gl-bus:measurableQuantity contextRef="now" decimals="2"
unitRef="NotUsed">100</gl-bus:measurableQuantity>
    <gl-bus:measurableUnitOfMeasure
contextRef="now">EACH</gl-bus:measurableUnitOfMeasure>
    <gl-bus:measurableCostPerUnit contextRef="now"
decimals="2" unitRef="AUD">.80</gl-
bus:measurableCostPerUnit>
</gl-bus:measurable>
<gl-cor:taxes>
    <gl-cor:taxAuthority contextRef="now">ABN</gl-
cor:taxAuthority>
    <gl-cor:taxAmount contextRef="now" decimals="2"
unitRef="AUD">0</gl-cor:taxAmount>
    <gl-cor:taxCode contextRef="now">F</gl-cor:taxCode>
</gl-cor:taxes>
</gl-cor:entryDetail>
</gl-cor:entryHeader>
<gl-cor:entryHeader>
    <!-- invoice 5 -->
    <gl-cor:postedDate contextRef="now">2005-10-14</gl-cor:postedDate>
    <gl-cor:enteredBy contextRef="now">Otto Wellwood</gl-cor:enteredBy>
    <gl-cor:enteredDate contextRef="now">2005-10-14</gl-cor:enteredDate>
    <gl-cor:sourceJournalID contextRef="now">sj</gl-cor:sourceJournalID>
    <gl-bus:sourceJournalDescription contextRef="now">Sales Journal - Tax
Invoices</gl-bus:sourceJournalDescription>
    <gl-cor:entryNumber contextRef="now">52</gl-cor:entryNumber>
    <gl-cor:entryComment contextRef="now">Invoice: #5 Customer: Jacqueline
Hau Shearer's Snacks</gl-cor:entryComment>
    <gl-bus:entryOrigin contextRef="now">imported entry</gl-bus:entryOrigin>
</gl-cor:entryDetail>
    <gl-cor:lineNumber contextRef="now">1</gl-cor:lineNumber>
    <gl-cor:amount contextRef="now" decimals="2"
unitRef="AUD">325</gl-cor:amount>
    <gl-cor:postingDate contextRef="now">2005-10-14</gl-

```

```

cor:postingDate>
<gl-bus:amountMemo contextRef="now">>false</gl-
bus:amountMemo>
<gl-cor:identifierReference>
  <gl-cor:identifierDescription contextRef="now">Jacquiline Hau
  Shearer's Snacks</gl-cor:identifierDescription>
  <gl-cor:identifierType contextRef="now">C</gl-
  cor:identifierType>
</gl-cor:identifierReference>
<gl-cor:documentType contextRef="now">invoice</gl-
cor:documentType>
<gl-cor:documentNumber contextRef="now">5</gl-
cor:documentNumber>
<gl-cor:documentReference contextRef="now">Invoice#: 5 </gl-
cor:documentReference>
<gl-cor:documentDate contextRef="now">2005-10-14</gl-
cor:documentDate>
<gl-bus:documentLocation contextRef="now">Fred's desk
drawer.</gl-bus:documentLocation>
<gl-cor:detailComment contextRef="now">Customer#: Jacqueline
Hau Shearer's Snacks Document#: 5 Date: 14/10/2005</gl-
cor:detailComment>
<gl-cor:maturityDate contextRef="now">2005-10-21</gl-
cor:maturityDate>
<gl-cor:terms contextRef="now">7 Days Date</gl-cor:terms>
<gl-bus:measurable>
  <gl-bus:measurableDescription contextRef="now">Bottled
  Water Shrink Wrap Dozens</gl-bus:measurableDescription>
  <gl-bus:measurableQuantity contextRef="now" decimals="2"
  unitRef="NotUsed">50</gl-bus:measurableQuantity>
  <gl-bus:measurableUnitOfMeasure
  contextRef="now">EACH</gl-bus:measurableUnitOfMeasure>
  <gl-bus:measurableCostPerUnit contextRef="now"
  decimals="2" unitRef="AUD">6.50</gl-
  bus:measurableCostPerUnit>
</gl-bus:measurable>
<gl-cor:taxes>
  <gl-cor:taxAuthority contextRef="now">ABN</gl-
  cor:taxAuthority>
  <gl-cor:taxAmount contextRef="now" decimals="2"
  unitRef="AUD">0</gl-cor:taxAmount>
  <gl-cor:taxCode contextRef="now">F</gl-cor:taxCode>
</gl-cor:taxes>
</gl-cor:entryDetail>
</gl-cor:entryHeader>
</gl-cor:accountingEntries>
<!-- Contexts, mandatory according to the XBRL 2.1, Specification, are not meant
to describe the information in XBRL GL and appear only by convention. All facts
are instant and developers are encouraged to duplicate/provide the date the XBRL
GL information is created as the period's date. -->
<xbrli:context id="now">
  <xbrli:entity>
    <xbrli:identifier
    scheme="http://www.xbrl.org/xbrlgl/sample">SAMPLE</xbrli:identifier>
  </xbrli:entity>
  <xbrli:period>

```

```
        <xbrli:instant>2004-10-03</xbrli:instant>
      </xbrli:period>
</xbrli:context>
<!-- Units of measure in XBRL GL are handled within the measurable or
multicurrency elements. Units are provided by convention and should not be relied
upon in interpreting XBRL GL data. -->
<xbrli:unit id="AUD">
  <xbrli:measure>iso4217:AUD</xbrli:measure>
</xbrli:unit>
<xbrli:unit id="NotUsed">
  <xbrli:measure>pure</xbrli:measure>
</xbrli:unit>
</xbrli:xbrl>
```