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The Akoma Ntoso standard defines a number of referenceable concepts that are used in many situations in the lifecycle of legal documents. The purpose of this section is to provide a standard referencing mechanism to these concepts through the use of IRI references associated to classes and instances of an ad hoc ontology (As of September 2013, all mentions of Uniform Resource Identifiers, URIs, in these Release Notes and in the documentation associated with the Akoma Ntoso schema have been replaced with as many mentions of International Resource Identifiers, IRIs, as per RFC 3987, <http://tools.ietf.org/html/rfc3987>).

The most important concepts of the Akoma Ntoso ontology are related to documents that have legal status. All discourse and all description of legal sources can be characterized as referring to one of the four levels of a document as introduced by IFLA FRBR (International Federation of Library Associations (IFLA) - Functional Requirements for Bibliographic Records (FRBR) <http://www.ifla.org/VII/s13/frbr/frbr.pdf>):

- WORK: the abstract concept of the legal resource (e.g., act 3 of 2005).
- EXPRESSION: any version of the WORK whose content is specified and different from others for any reason: language, versions, etc. (e.g., act 3 of 2005 as in the version following the amendments entered into force on July 3rd, 2006).
- MANIFESTATION - any electronic or physical format of the EXPRESSION: MS Word, Open Office, XML, TIFF, PDF, etc (e.g., PDF representation of act 3 of 2005 as in the version following the amendments entered into force on July 3rd, 2006).
- ITEM: the physical copy of any manifestation in the form of a file stored somewhere in some computer on the net or disconnected (e.g., the file called act32005.pdf on my computer containing a PDF representation of act 3, 2005).

All documents at all levels can be composed of sub-elements, that when combined form the whole document. These are called components, are abstractly represent the notion that several independent subdocuments form the whole document as it appears to the reader (i.e., a main body possibly followed by a number of attachments such as schedules and tables):

- WorkComponents (e.g., main, schedule, table, etc) - the WorkComponents are abstract entities that can be referenced to refer to different ExpressionComponents in time.
- ExpressionComponent (e.g., main, schedule, table, etc.) - the ExpressionComponents represent the visible division of the document as generated by the content author (Parliament, etc.)
- ManifestationComponent (e.g., xml files, PDF files, TIFF images, etc.) - the ManifestationComponents represent the division of the document as generated by the manifestation author (e.g., the XML editor).
- ItemComponent - the actual files corresponding to the ManifestationComponents.

Other concepts dealt by the Akoma Ntoso ontology also derive from the IFLA FRBR ontology, and include but are not limited to individuals (Person), organizations (Corporate Body), actions and occurrences (Event), locations (Place), ideas (Concept) and physical objects (Object). The full list of such concepts is provided in section 8.8.

Scope of the naming convention is to identify in a unique way all Akoma Ntoso concepts and resources on the net and in general all collections thereof. Some principles and characteristics should be respected in the naming convention:

- MEANINGFULNESS: the name is a meaningful and logical description of the resource and not of its physical path
- PERMANENCE: the name must be permanent and stable over time
- INVARIANCE: the name must derive from invariant properties of the resource so as to provide some degree of certainty in obtaining the same name for the same resource regardless of process, tool and person.

FRBR concepts are used differently when taking about documents in a variety of situations. In each cases it is important to use the IRI for the correct FRBR level of document. We describe here a few particularly frequent situations:

1. Legislative references will most probably refer to WORKs: acts referring to other acts do so regardless of the actual version, and references must be to something independent of all possible expressions, e.g., to the work.
2. The list of attachments and schedules belong to a specific EXPRESSION, so references to ExpressionComponents is specific of the expression level.
3. Yet the specific Manifestation that is the Akoma Ntoso XML format uses an XML-based syntax to refer to ExpressionComponents, and associate them to the corresponding ManifestationComponents containing the appropriate content. Therefore within XML files the IRI of the ManifestationComponents must be used to refer to all components, including the main document, all attachments and all schedules.
4. Multimedia fragments within an XML manifestation (e.g., a drawing, a schema, a map, etc.) do not exist as independent ExpressionComponents, as they are only a part of some ExpressionComponent (even when they are the only part). In fact they are only ManifestationComponents, and as such are referred to in `object` and `img` elements with the appropriate

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ManifestationComponent IRI. Even if the same multimedia content appears in different parts of the content of a Manifestation, each instance of that content must correspond to a different ManifestationComponent, and must be considered independently of the other.

5. It is a Item-level decision, once ascertained that the content is exactly identical, to provide space-saving policies by storing only one copy of the multimedia content. This Item-level decision has no impact on references and names, which are still individually different from each other.
6. Non-document concepts are referred to within the metadata and content of Akoma Ntoso documents. References are always performed in two steps: the first step ties the reference point in the document to an item in the Reference section using internal (and not standardized) IDs; the second step ties the item in the reference section to the actual concept through the IRI of the concept as specified in this document.

Since the most important concepts in Akoma Ntoso are connected to documents, the main part of this section is devoted to detailing the IRIs of document-related concepts, and in particular Works, Expressions, and Manifestations. Items are by definition outside of the scope of this standard, and are only briefly described. The final part of the section provides a IRI-based naming mechanism for non-document entities (as well as for document entities when they are handled in a similar way to non-document entities).

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