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Any XML (Extensible Markup Language) document is part of a set of XML documents that are logically equivalent within an application context, but which vary in physical representation based on syntactic changes permitted by XML 1.0 and Namespaces in XML. This specification describes a method for generating a physical representation, the canonical form, of an XML document that accounts for the permissible changes. Except for limitations regarding a few unusual cases, if two documents have the same canonical form, then the two documents are logically equivalent within the given application context. Note that two documents may have differing canonical forms yet still be equivalent in a given context based on application-specific equivalence rules for which no generalized XML specification could account.

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