



iXBRL Quick Reference

We have worked closely with HMRC over the last two years to ensure a smooth transition to mandatory iXBRL e-filing and in November 2009 we were the first major corporation tax software provider to achieve recognition from HMRC that Alphatax met their requirements in full.

This document summarises the implementation of iXBRL e-filing in the Alphatax UK Spring 2010 Edition.

Full details on iXBRL e-filing can be found in the printed Release Notes and in the online Help under the What's New section in the Help Contents.

iXBRL e-filing – what it means

This edition is fully enabled for iXBRL e-filing which is set to become a mandatory requirement for all companies filing corporation tax returns after 31 March 2011 in respect of accounting periods ending after 31 March 2010.

iXBRL is a language that allows data to be embedded in a document (such as a tax computation) which can then be extracted by computer systems for analysis. Data items in the document must be identified with XBRL 'tag' names provided from a list known as a 'taxonomy' which is defined by HMRC. The 'i' in iXBRL indicates that the XBRL tags must be embedded in an XHTML document, which can be viewed by a web browser.

Alphatax has been designed to **automatically** identify and tag every relevant item that appears in the tax computation and to produce all reports in the required XHTML format. Almost all of the changes required to enable iXBRL e-filing occur behind the scenes so there is no reason for users to know anything about the complex syntax making up the iXBRL specification including details of the taxonomy or associated metadata.

In general there are no changes to the presentation of existing reports.

E-filing prior to mandation

For e-filing purposes, HMRC will continue to accept PDF copies of the tax computation until 31 March 2011. The format of a PDF computation will be identical to the printed paper copy. In view of this, the Spring 2010 Edition of Alphatax will default to e-filing the PDF version until iXBRL becomes a mandatory requirement unless your organisation chooses to implement these changes earlier. For details on enabling iXBRL e-filing prior to mandation, refer to the Release Notes.

Preparing the computation

To produce an iXBRL tax computation for e-filing to HMRC, first display the Configuration options Input statement and then enter **Yes** at the **Filing under XBRL protocol? [Mandatory for returns filed after 31 March 2011]** input. This option will not appear in computations due prior to 31 March 2011 unless your organisation chooses to submit under iXBRL prior to mandation. For details, see the Release Notes.

When the period is enabled for filing under XBRL, Alphatax will automatically tag appropriate data items with XBRL tags in new and existing computations.

Additional tax adjustment items

The XBRL taxonomy includes some elements (such as Accountancy, legal and professional fees, disallowable items) that were not specifically identified in previous Alphatax calculations.

In order to allow Alphatax to correctly tag such items new inputs have been provided in certain Alphatax statements. For full details, refer to the Release Notes

	Identified for XBRL?	Amount
Enter pure adjustments for tax purposes		
Legal and professional	Yes	3,640,000
Highlands & Islands special grant	Yes	(100,000)
		3,540,000

To aid user classification of tax adjustment items, an **Automatically attribute any unreconciled XBRL streamed adjustments to Other?** field is provided in the Configuration options Input statement.

Note. Access to this option is enabled via the *tcsbase.ini* file. For details, refer to the Release Notes.

Additional statements

Two additional statements have been added to Alphatax to enable full automatic tagging of the HMRC mandatory XBRL taxonomy:

- E-Filing profit and loss summary
- CT600 return report

Other additional inputs

Additional inputs are provided on the face of a number of Capital allowances Input statements and the Capital disposals Reliefs and postponed charges Input statements.

Reviewing an iXBRL tax computation

Alphatax has been designed to enable XBRL tagging to be completed with minimal disruption to the presentation of existing reports, ensuring consistent disclosure with prior periods.

At any stage during the computation preparation process you can choose to interrogate entries to determine their XBRL tag. If you right-click on a number you will be shown the XBRL name if one is present.

In order to aid review of the entire document where **Show XBRL Data** is checked on the View menu, all items with associated XBRL tags will be shown in blue in both Input and Report mode. When this option is enabled a number of Report statements will be flexed to include an **Additional e-filing disclosure** section at the base of the report.

Description	Code	Amount (£)
Legal and professional	g3	3,640,000
Provisions tax adjustment	c2	1,160,000
Deduct		
Fixed asset profit on disposals		(300,000)
Highlands & Islands special grant	g2	(100,000)
Finance leasing charges per accounts	c3	(700,000)
Additional 30% deduction for qualifying Sch 12 FA 2002 R&D expenditure		(480,000)
Transfer pricing adjustment	H1	(33,000,000)
Capital allowances	c5	(16,560,000)
Adjusted profit		17,260,000
Additional e-filing disclosure:		
Profit/(loss) per accounts		35,400,000
Accountancy, legal and professional fees		3,640,000
Finance leasing adjustments		(700,000)
Other adjustments		(100,000)
Provisions		1,160,000
Tagged on the face of the report		(22,140,000)
Adjusted profit for the period		17,260,000

E-Filing an iXBRL computation

To e-file a computation simply select **E-Filing, Submit** from the Tools menu. An iXBRL computation will be generated when the **Filing under XBRL protocol? [Mandatory for returns filed after 31 March 2011]** flag has been set to **Yes** on the Configuration options Input statement.

Otherwise, e-filing will proceed using the existing XML method which will be accepted by HMRC until the mandation of iXBRL.

Where an iXBRL computation is produced, Alphatax will generate an XHTML version of the reports including all embedded XBRL data. From this point the Alphatax E-Filing module functions in the same manner as previous releases.

Until 31 March 2011, statutory accounts may be attached in either PDF or iXBRL format. HMRC require other relevant documents to be attached in PDF format, and have set no time limit when this may change.

A new Authorisation dialog is displayed when you choose the **Submit** button.

You must seek approval for this E-Filing submission. Please tick the box below and enter the name of the person who has authorised this submission and the date.

Confirm submission is approved for e-filing

Name of authoriser: Date:

OK Cancel Help

Current E-Filing limitations

There are a number of known issues with the logic used by HMRC to validate e-filing submissions. A list of the current limitations is available on our web site at <http://www.taxcomputersystems.com/e-filing-limitations.html>. If you fail any of these validations the Return will be rejected for e-filing purposes. If this is the case, please refer the above-mentioned document for guidance. Such returns will need to be filed on paper until HMRC resolves the issue(s).

Further information on E-Filing

If you have not used the Alphatax E-Filing module before, then we encourage you to do so in advance of the mandatory e-filing deadline to familiarise yourself with the process and HMRC limitations.

Before you can use the module, you will need to register with HMRC. Registration details are available on the HMRC web site at <https://online.hmrc.gov.uk>.

For further details on using the Alphatax E-Filing module, refer to the E-Filing section within the Alphatax Help.

We have also scheduled a number of E-Filing training courses. You can book for these online at

<http://www.taxcomputersystems.com/training-booking.html>.

We welcome any feedback on our iXBRL implementation and the E-Filing module.