

Tax Accounting

Accounting for foreign tax

- Dividends are taxable on a receipts basis and in order to calculate the correct double tax relief, Alphatax has always required the user to enter the foreign tax suffered on those dividends being taxed only. However, dividends may be accrued for in the accounts and not taxed in that period. The foreign tax associated with such dividends has an impact on the tax accounting provision and disclosures. To deal with this, new inputs have been introduced in the Accessory statement on the Overseas income Input statement to enter accrued foreign tax and these will be reflected in the deferred tax calculations as appropriate.
- Certain overseas income (trading income for example) is taxable on an accruals basis. As above, in order to calculate the correct double tax relief, Alphatax requires a user to enter the foreign tax suffered on the taxable income and assumes that such tax suffered has been paid in the period. To deal with tax suffered paid in an earlier or later period, a new foreign tax paid override input has been introduced in the Tax account summary input statement.

Group

- Problems with the Group Profits Report statement displaying incorrectly where there were a very large number of companies within the group have been resolved.
- For non-Alphatax group companies with long periods of account, users should add a separate company for each accounting period with the same tax reference. Provided the periods do not overlap, a duplicate tax reference warning is no longer displayed.



Alphatax UK Release Notes Spring 2010

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Optional modules

Alphapack (Enterprise only)

For users on the Enterprise platform a new data collection application is now available, named Alphapack. Alphapack allows you to collect tax-sensitive data from a company and automatically transfer this data into Alphatax to form the basis of the corporation tax computation.

Alphapack automates and streamlines the process of collecting data from accounting sources using the latest web-based technology. Alphapacks are created automatically from Alphatax computations, refined based on the type of company, and then customised by the tax professional based on the company's information requirements before being made available over the internet to the finance professional.

Finance professionals install the Alphapack software package via a simple download and within minutes are connected securely to the Alphatax Enterprise database, giving them access to their Alphapack(s). There is no need for files to be sent over email as with Tax Pack; instead data is transferred over an encrypted internet connection. Data continuously flows back to the Enterprise database where it is safely stored.

Once the tax professional is satisfied with the quality of the data collected, a single press of a button instantly transfers the Alphapack into the Alphatax computation, ready for review and further work by the tax professional.

The entire process is tracked with a comprehensive audit trail and access to historical and milestone data.

Comprehensive documentation on creating and completing Alphapacks is available in the Manuals folder on the installation CD together with extensive online Help.

Note. For further details or to acquire a license for the new Alphapack function, please contact sales@taxcomputersystems.com.

Accounts Analysis

The Accounts analysis Tax categoriser has been enhanced to allow disallowable items to be categorised by item. Previously only a total option was available.

Other miscellaneous changes

- Certain UK dividends received on or after 1 July 2009 are taxable as company distributions. Accordingly, a new **UK dividend** column has been made available on the Untaxed income Input statement in the Investment company section of the Contents tree to enable such income to be identified correctly.
- The following issues have been resolved where the **FII received** column was being populated in the Overseas income Input statement:
 - Where Translation mode was enabled, FII received amounts were being incorrectly multiplied by the exchange rate in the Franked investment income Input statement
 - On the FII utilisation Input statement FII received amounts were being displayed with the value as entered in currency but with the £ sign
 - A diagnostic was also being displayed incorrectly in periods beginning after 1 July 2009
- The title of a share pool capital disposal can be changed via a new field at the top of the Share pool calculation Input statement.
- The Authorised unit trust company template and the Freeformat P&L Revenue account template have been updated to include new lines on the Revenue account for Equalisations and Unappropriated income. The Accounts analysis P&L account has also been updated in a similar manner.
- To correct a refreshing issue, users are now required to manually type in the effective rate of tax on the Related overseas dividend Freeformat statement for periods straddling 31 March 2008.
- Box 120 on the CT600 return was incorrectly including Special rate cars expenditure. This has now been amended to be included in Box 121.
- For Enterprise users only, the way in which companies are deleted, set offline, purged and/or recovered has been enhanced. For details refer to the online Help.
- The Translation mode dialog now includes an ISO 4217 currency code drop-down list. This is primarily to facilitate XBRL e-filing as an ISO 4217 currency reference is required for each tagged amount in the computation. The currency code defaults to GBP. A diagnostic is displayed where Translation mode and XBRL E-Filing are enabled and no ISO currency code has been selected.

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Claims and elections

- A new Annual investment allowance (AIA) claim has been added to the standard claims and election file to compliment existing capital allowances deadline tracking.
- The file has also been updated to reflect changes to legislative references following on from the publication of CTA 2010 and TIOPA 2010 for the Tax Law Rewrite project.

IMPORTANT NOTE

If you have a customised claims and elections file and have not already done so, you must update the parameter file for the new four year deadlines which apply from 1 April 2010. You should also update the file to reflect changes to legislative references following on from the publication of CTA 2010 and TIOPA 2010. We updated the standard Claims and elections file in the Autumn 2009 Edition.

For further information on setting up and editing customised Claims and elections and Compliance progress files and for help with the above, please contact Technical Support who can send you updated documentation on customising these files.

Ring fence supplementary charge losses and foreign denominated computations – oil companies only

FA2009 Sch 18 made changes such that for accounting periods beginning on or after 29 December 2007, companies that compute their profits chargeable to corporation tax in currencies other than sterling are now required to carry forward or back any unused losses in those currencies rather than in sterling (subject to an election). The legislation details specific loss types for which this applies and this change was made to Alphatax in the Spring 2009 release. No changes were made to the currency basis of ring fence supplementary charge losses at that time.

Although the legislation is unclear, following feedback from some clients we believe these rules should be equally applied to supplementary charge losses. We conclude that supplementary losses are effectively ring fence trade losses adjusted for financing costs and should therefore follow the same principles as ordinary trade losses in this respect.

As such, Alphatax has been amended so that for accounting periods beginning on or after 29 December 2007, FA2009 Sch 18 will now also be applied to supplementary losses. See guidance in our online Help or the Spring 2009 release notes for full details of how these changes have been applied.

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.

Miscellaneous changes

Retail prices index and tax districts

The RPI, interest rate and tax table file in this release includes changes up to the March RPI 220.7). The release also includes an updated tax district addresses file.

You can download the RPI, interest and tax table file on a monthly basis directly from our website (<http://www.taxcomputersystems.com/rpi-and-tax-tables.html>) to ensure you always have the most up to date figures. The file to be downloaded is TCSLCT.TBL and it should be copied to the main Alphatax program folder.

You can also download the latest tax district addresses file (TCSLCT.DST) from the same location.

Password-protection (Professional)

A new optional password-protection function is now available for Professional users. Where the new **EnableFileProtection** flag is enabled in the [SYSTEM] section of the tcsbase.ini file, a **Set Password Protection** option will be displayed on the File menu to enable users to password protect Alphatax CTX files. Where a file is password-protected, it cannot be added to a Group or opened from within an Admin summary without first entering the password.

Further details on password protection and on the tcsbase.ini file can be found in our online Help.

Note. Users must take responsibility for retaining passwords. In the event that a user forgets a password, it will be necessary to send the file to Technical Support to remove the protection. A small charge will be applied in such cases.

Introduction

Welcome to the Alphatax UK Spring 2010 edition. This edition includes

- The first iXBRL enabled release of Alphatax.
- A new data collection tool (Alphapack) for Enterprise users.
- The interface to a new Internet portal application (Alphatrac).
- Updates to the Claims and elections file.
- Other miscellaneous changes and bug fixes.

iXBRL

The mandation of iXBRL e-filing from 1 April 2011 will represent a significant change to corporate tax filing requirements. In view of this we have invested much time and effort over the last two years to ensure that Alphatax seamlessly manages the transition into the new filing regime.

We have worked closely with HMRC to ensure that Alphatax calculations contain full knowledge of the iXBRL filing requirements. Our solution allows fully automated tagging of all relevant items in computations without any additional user effort or knowledge of the complex rules underpinning the iXBRL standard. Our approach ensures that we can achieve an unparalleled level of accuracy and consistency when compared to manual tagging processes or templates.

Alphatax is able to automatically tag every item comprising HMRC's iXBRL mandated tagging requirements. In almost all instances the tagging is performed on the basis of existing inputs, so no changes will be needed to the structure of existing computations.

Since the conception of iXBRL we have worked hard to ensure that our automatic tagging model fully meets HMRC's requirements. In November 2009, we were the first major corporation tax software provider to achieve recognition from HMRC that Alphatax met their requirements in full.

We would like to thank the customers who field tested our iXBRL enabled beta version in January. We remain committed to working closely with both you our customers and HMRC to ensure that our implementation of iXBRL continues to meet both yours and HMRC's ongoing requirements.

Alphapack

As part of our continuing investment programme to improve data collection methods across the Alphatax platform, we are extremely pleased to release a new method of collecting the tax information from end users by means of the Internet. Alphapack is similar to Tax Pack, but whereas Tax Pack requires an Excel workbook to be emailed between finance professionals and tax users, Alphapack opens up selected data in an Alphatax file to the finance professional on-line over the Internet. Please see page 23 for further details.

Alphatrac

With this release of Alphatax, we are offering a web-enabled tool to enable the sharing of key tax compliance information and documents between the tax team and its clients interactively over the Internet.

Alphatrac provides a summary dashboard view of the tax filing position and the ability to drill-down to detailed supporting information. Alphatrac is also able to email reminders of outstanding tasks, monitor tax payments and provide a comprehensive audit trail and access controls.

Please see our website (<http://www.taxcomputersystems.com/global-tracking.html>) for further details of these new developments.

Claims and elections

For this Edition, we have updated our standard Claims and election file. If you use a customised file you should update your parameter file as soon as possible. For details see page 21.

IMPORTANT NOTE

Please do take this opportunity also to ensure that your six year claims and election have been amended to be four years. This is essential as the new four year deadlines applied from 1 April 2010.

Alphalife

Alphalife has been updated with a number of changes and enhancements in line with user requests. For details, refer to the Alphalife Release Notes for Spring 2010.

Submitting the Return file

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

The iXBRL tax computation will be submitted together with data from the CT600, the statutory accounts and other relevant attachments within an XML envelope (XML has been used for e-filing since 2003).

If the submission contains large files, a progress bar is displayed while the files are uploaded or the submission viewed.

Alphatax then polls the government web site for a response from HMRC.

Current E-Filing limitations

In most cases, any error message returned by the polling system is sufficient to determine the fault. However 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. You must submit such Returns on paper.

Please note that the CT600 Version 1 or CT600 Version 1 Supplementary pages for periods up to 16 March 2004 are now no longer supported in the 2009 schema.

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.

		£
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	C4	(490,000)
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

As stated above our key aim is to ensure consistency of disclosure between periods. The data included in the additional e-filing disclosure will be embedded in the iXBRL file but will not be shown on the face of the XHTML output. Typically the items included in this section relate to items that are disclosed in more detail on the face of the computation.

E-Filing an iXBRL computation

Assembling the Return file

To e-file an iXBRL computation simply select **E-Filing, Submit** from the Tools menu. An iXBRL computation is only generated when the **EnableXBRL** flag in the ini file is set to **Yes** (see page 10) and 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 (see page 10).

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, the statutory accounts' attachment may be in either PDF or iXBRL format. All other relevant documents to be included in the submission must be in PDF format.

Installation

To update your existing version of Alphatax, simply insert the Alphatax Installation CD and press the enter key at the prompts. This will overwrite the old version of Alphatax.

*Note. You may be prompted to enter the 16 digit Alphatax Installation Key. The Key is attached to the CD jewel box. Enter the key and then click **Next**. Not all installations require an Alphatax Installation Key.*

Claims and elections update

As explained on page 21, we have modified the claims and elections for this release. If you are using the standard claims and election file, installed as part of the standard Alphatax configuration, you will be prompted to download an updated file.

If you have customised the claims and election file, you will be prompted to amend your file and to verify the claims deadlines have been amended for the new four year limits effective since 1 April 2010.

Templates

The installation will reinstall the standard Alphatax templates to ensure that you have the latest version.

To allow you to retrieve your own versions of these templates, if applicable, the old templates are stored in a new folder called BACKUPMn (where n is a number incremented for each new installation). Note that this part of the process may take some time. A progress bar displays the names of templates as they are being copied.

Folders called BACKUPLn created in the Autumn 2009 release are removed with this release.

Enterprise only

You must update the Enterprise database using the Alphatax Enterprise Manager before running Alphatax. If you do not update the database, an error message is displayed when you open Alphatax.

To update the database, open Enterprise Manager and:

1. Double-click the **System Administration** item in the Contents list.
2. Double-click the **Upgrade Alphatax Database** item.
3. Connect to the database for SQL Server or Oracle as appropriate.

The **Database** drop-down list is a list of all the Alphatax databases on the selected server. The corresponding **Status** gives the version number of the database. For Spring 2010, the version number is 21. You **must** apply the upgrade if the Status shows a version number earlier than 21.

4. Choose **Upgrade Now** for Alphatax Enterprise Manager to upgrade the database.

For further details refer to the Enterprise Manager Administrator Guide which is located in the Manuals folder on the installation CD.

A diagnostic is displayed where an unreconciled amount exists between the Profit/ (loss) shown on the Profit and loss/Income statement reconciliation Input statement and the E-Filing profit and loss summary Input statement.

Where the Accounts Analysis function is enabled, use the **Automatically allocate items based on accounts analysis P&L?** field to instruct Alphatax to automatically allocate the amounts as per the Profit and loss/Income statement reconciliation Input statement. Alphatax will complete the statement based on inputs in the existing Profit and loss account/Income statement. Overrides are available to allow the automatic allocations to be adjusted.

E-Filing profit and loss Freeformat statement

An E-filing profit and loss link statement Freeformat template is available from the P&L tab on the New Statement dialog (select **Insert: Statement** from the right mouse click or Edit menu). This Freeformat includes pre-formatted links into the E-filing profit and loss summary and is provided as a way of accumulating entries from other analysis statements to fully reconcile the Profit and loss account/Income statement.

CT600 return details (Report mode only)

The CT600 boxes displayed on this report directly correlate to XBRL tags and as such must be included within the computation. The new Report statement gives a description, box number and value for each accounting period.

Alphalife computations

For Alphalife computations, the CT600 values are listed separately under Non-life business, Life business and Total columns to aid reconciliation.

Reviewing an iXBRL tax computation

Alphatax has been designed to enable XBRL tagging to be completed with minimal disruption to 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.

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 (optional)
- CT600 return statement

E-Filing profit and loss summary (optional)

This statement is only displayed where there are one or more trades and 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. HMRC have confirmed that the E-filing profit and loss summary is not required for investment companies as the tags are not appropriate for this type of company.

HMRC have defined profit and loss tags that they expect to receive for iXBRL filing purposes. This analysis differs to that typically provided under UK GAAP or IFRS and that included in the existing Alphatax Profit and loss/Income statement reconciliation Input statement. Accordingly, where XBRL e-filing is enabled, the E-filing profit and loss summary Input statement is displayed in the Profit and loss account analysis section of the Contents tree by default, to allow this information to be provided.

	Suggested per P&L	Difference to P&L	Total
Automatically allocate items based on accounts analysis P&L?			No
Sales receipts and turnover			
Turnover from continuing operations			2,999,300,000
Turnover from acquisitions			
Turnover from discontinued operations			
	2,999,300,000	- 2,999,300,000	
Less: Cost of sales			
Opening stock or work in progress			176,200,000
Purchases			2,913,400,000
Direct overheads			
Closing stock or work in progress			182,700,000
	2,906,900,000	- 2,906,900,000	
Gross profit/(loss)	92,400,000	- 92,400,000	
Total other income			

 The status bar at the bottom shows 'XBRL SampleCo One Ltd.: E-filing profit and loss summary' and 'AUTO'.

iXBRL E-filing

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 included 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, schema or associated metadata.

In general there are no changes to the presentation of existing reports. In a few cases, a new Additional e-filing disclosure section has been added at the base of a report as described below.

HMRC’s soft landing approach

HMRC have confirmed that they wish to take a sympathetic approach to the tagging of iXBRL computations and accounts for the first two years to allow processes and controls to bed in. HMRC appreciate that iXBRL represents a sizeable change to existing processes and have therefore confirmed that if they identify errors or omissions in submitted documents then as long as due care and attention has been paid to the entries that they will not seek to pursue taxpayers for penalties during the ‘soft landing’ period.

HMRC have also confirmed to us that they do not expect computations to be re-engineered to fit in with the tagging requirements under iXBRL, or for data that has previously not been disclosed to now be included purely for tagging purposes. As mentioned above, Alphatax has been designed to ensure that no structural changes will be needed to the existing computations. However we have deemed it appropriate in a couple of areas to introduce new inputs into Alphatax to capture any items that were not specifically identified in previous versions of our software, in order to ensure full coverage of the taxonomy.

PDF submission

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.

We have introduced new configuration settings (as described below) to allow your organisation to determine when you wish to implement iXBRL and which periods should be e-filed in this format. The Spring 2010 Edition of Alphatax will default to e-filing the PDF version until this becomes a mandatory requirement.

iXBRL e-filing configuration settings

To ensure that iXBRL e-filing is introduced in a consistent manner within your organisation, a number of iXBRL configuration settings are required within the [EFILING] section of the tcsbase.ini file. For details on editing the tcsbase.ini file, refer to the online Help.

Enabling iXBRL filing

To facilitate an iXBRL tax computation, the **EnableXBRL** flag must be set to **Yes** (**EnableXBRL=1**). In this release, the flag defaults to **No** (**EnableXBRL=0**).

Once the **EnableXBRL** flag has been set to **Yes**, the **Filing under XBRL protocol? [Mandatory for returns filed after 31 March 2011]** flag will be displayed on the Configuration options Input statement enabling users to choose whether or not the period in question is to be generated using the iXBRL protocol.

From 1 April 2011, Alphatax will automatically use the iXBRL protocol for periods ending after 31 March 2010.

Settings for Additional tax adjustment items

Refer to page 13 for a description of changes relating to additional tax adjustment items required by HMRC under iXBRL. HMRC have stated that they *expect "generic" disallowances to be swept up into an "other adjustments" tag*. However, they also state that you *may need to consider that too large a figure in the "other" slot may be a trigger for an enquiry*.

Other additional inputs

Capital allowances (trade and non-trade)

On the following statements additional inputs are provided on the face of the statement under an **Additional e-filing analysis** heading to allow full disclosure to be made in line with the XBRL taxonomy.

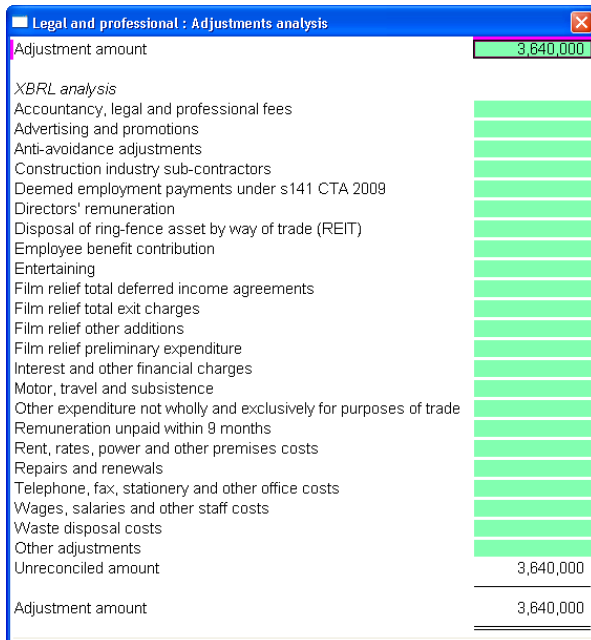
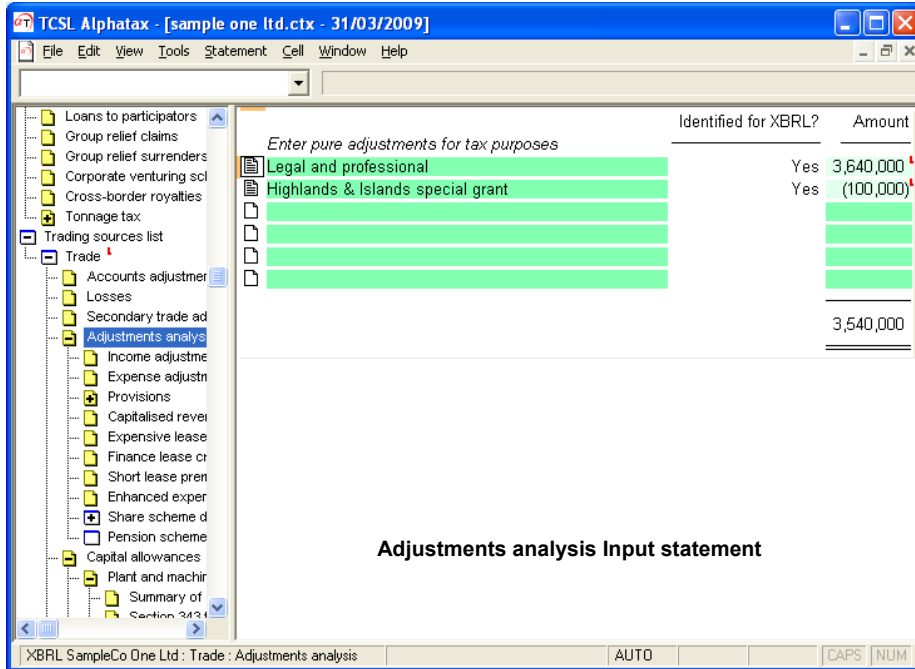
- Special rate pool (trade and non trade)
- Short life assets summary (trade) and Short life assets (non trade)
- Expensive cars (trade and non trade)

In Report mode, the relevant XBRL items will be displayed under the **Additional e-filing disclosure** heading.

Capital disposals – Reliefs and postponed charges

Additional inputs are provided on the Reliefs and postponed charges Input statement:

- Postponed gains accruing in the period are tagged as deferred gains accruing by default. Enter **Yes** in the **Postponed gain now crystallised was held over under s154 TCGA 1992 [XBRL e-filing indicator only]** field to tag a crystallised gain as held over gain under TCGA 1992 s154, rather than deferred.
- Enter **Yes** in the **Oil license swaps - no gain/no loss transfer under s195B TCGA 1992 [XBRL e-filing indicator only]** field to indicate that a disposal is a no gain no loss transfer under the provisions of that section. This flag does not affect the calculation; the appropriate proceeds should be entered on the Capital disposals Input statement in order to ensure that neither a gain nor a loss arises. Enter **Yes** in the **No gain/no loss transfer under s171 TCGA 1992 [XBRL e-filing indicator only]** field to indicate that the disposal is a no gain no loss transfer under that section. This flag does not affect the calculation; the appropriate proceeds should be entered on the Capital disposals Input statement in order to ensure that neither a gain nor a loss arises.
- Enter **Yes** in the **Negligible value claim under s24 TCGA 1992 [XBRL e-filing indicator only]** field to indicate that the disposal is a negligible value claim. A legislative note will be printed on the Capital disposals Report statement. The appropriate proceeds should be entered on the Capital disposals Input statement.



Accessory statement

Accordingly we have enabled an **XBRLAutoAllocate** flag to enable you to decide how Alphatax should treat unreconciled tax adjustments. There are three settings.

- XBRLAutoAllocate=0** Alphatax will not automatically attribute any unreconciled tax adjustments to the **XBRL Other** category. Users must allocate every tax adjustment to one of the categories specified by HMRC, which may include the **Other** category.
- XBRLAutoAllocate=1** The **Automatically attribute any unreconciled XBRL streamed adjustments to Other?** flag will be displayed on the Configuration options Input statement enabling users to choose whether or not Alphatax should automatically attribute unreconciled adjustments to the **XBRL Other** category on a period by period basis. If no ini file setting is included this approach will be the default.
- XBRLAutoAllocate=2** Alphatax will automatically attribute any unreconciled tax adjustments to the **XBRL Other** category and users will have no option to change this.

Preparing the computation for iXBRL e-filing

To generate 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.

IMPORTANT NOTE
User access to the Filing under XBRL protocol? input is controlled by the *EnableXBRL* setting in the [E-FILING] section of the tcsbase.ini file. For details, refer to page 10.

When the period is defined for filing under XBRL, Alphatax will automatically label appropriate data items with XBRL tags when generating the tax computation report. Alphatax will apply the XBRL tags to both new and existing computations due to be filed under iXBRL.

TCSL Alphatax - [sample one ltd.ctx - 31/03/2009]

Written down value brought forward	71,100,000
Expenditure qualifying for WDA at 20% pa	8,000,000
Disposal value	(300,000)
<hr/>	
Writing down allowances claimed	78,800,000
Expenditure on which FYAs at 100% are claimed	(15,760,000)
First year allowances	800,000
	(800,000)
<hr/>	
Written down value carried forward	63,040,000

Alphatax Report statement

XHTML document

TCSL Corporate Tax Computation - Windows Internet Explorer

K:\TaxDev\UK\XBRL\Test files\Recogni...

TCSL Corporate Tax Computation

C6 Plant and machinery main pool

Written down value brought forward	71,100,000
Expenditure qualifying for WDA at 20% pa	8,000,000
Disposal value	(300,000)
<hr/>	
Writing down allowances claimed	78,800,000
Expenditure on which FYAs at 100% are claimed	(15,760,000)
First year allowances	800,000
	(800,000)
<hr/>	
Written down value carried forward	63,040,000

Total first year allowances
First year allowances at 100%

```
<ix:nonFraction
  contextRef="Trade_APSTART1"
  name="ct-
  Case:TradingProfitsIndividualTradePMAGeneralPoolWDVBF"
  format="ixt:numcommadot" decimals="0"
  unitRef="GBP">71,100,000
</ix:nonFraction>
```

Embedded iXBRL tag

Additional tax adjustment items

The XBRL taxonomy includes some elements (such as Accountancy, legal and professional fees, disallowable items, etc.) 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. These are:

- Adjustments analysis (trade)
- Income adjustments (trade)
- Expense adjustments (trade)
- Management expenses (non trade)
- Sundry income (investment income)

Where additional analysis is required the Input statement (shown on the following page) will display a new **Identified for XBRL?** column. This will show:

- **Yes** where the XBRL analysis has been completed
- **No** where analysis is required; or
- **Blank** where no analysis is required (because a row is blank or no tax adjustment is being made)

A diagnostic will be displayed where the XBRL analysis is incomplete on any row.

Amounts are classified by providing an analysis in the Accessory statement (shown on the following page). If links are used to complete the analysis then these will carry forward into future periods ensuring that the analysis is automatically completed in future periods.

IMPORTANT NOTE – Automatic XBRL analysis facility

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. When this input is set to **Yes**, any unreconciled XBRL streamed tax adjustments are automatically allocated to the **XBRL Other** adjustments category. User access to this option can be controlled by the **XBRLAutoAllocate** setting in the [E-FILING] section of the tcslbase.ini file. For details, refer to page 10.