Electronic Filing of Financial Statements (iXBRL)

Technical Note

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Contents

1 OVERVIEW

Since 23 November 2012, financial statements in iXBRL format have been accepted via the Revenue On-Line Service (ROS). All Income Tax and Corporation Taxpayers now have the option of uploading their financial statements.

For Corporation Taxpayers, the obligation to file iXBRL financial statements is being conducted in phases and details of who is obliged to file and when can be found in Paragraph 2.1 the iXBRL Tax and Duty Manual.

This document is aimed at software developers and those who are using conversion tools to prepare accounts in iXBRL. It explains:

- What a Taxonomy is and what taxonomies are acceptable to Revenue

- What a context entity identifier is and what entity identifier schemes will be accepted by Revenue

- What XBRL/iXBRL Specifications are accepted by Revenue, amongst other technical details

If you have any queries in relation to this Technical Note, please contact us at iXBRL@Revenue.ie.

1.1 What's New?

General edit of 'Overview' to remove specific references to Revenue's former 'Large Cases Division' and instead refer readers to Para 2.1 of the iXBRL Tax and Duty Manual for information on who is obliged to file iXBRL financial statements and when.

2 GENERAL GUIDELINES

2.1 Taxonomy

iXBRL tags are interpreted by reference to "taxonomies". A taxonomy is, in essence, a dictionary, linking each tag with the concept it identifies. For example, in the Irish FRS 102 extension taxonomy (see below) the tag ProfitLossOnOrdinaryActivitiesBeforeTax denotes a company's profit or loss before the charge to tax.

Taxonomies are open-source documents published on the Internet. There are taxonomies for most accounting standards worldwide including the various GAAP and IFRS standards. Published taxonomies may be supplemented with "Extensions" to meet specific needs.

Some tax administrations have published their own taxonomies to support the return of tax assessment data. Revenue is considering developing a taxonomy for Irish tax computations at a later stage of the project but for now we are focussed on the submission of financial statements.

iXBRL instance documents submitted to Revenue must include a single schemaRef element. Where available, the single schemaRef should be with the correct reference for the particular taxonomy aligned to the accounting framework under which the Financial Statements have been prepared. For example, if the Financial Statements are prepared in accordance with FRS 102, then the FRS 102 taxonomy should be used. Where no taxonomy is available that is aligned to the accounting framework under which the accounts have been prepared, then it will be acceptable to declare a single schemaRef that is one of the current taxonomies accepted by Revenue. Instance documents declaring more than one schemaRef will be rejected.

```
<ix:references>
    <schemaRef xlink:href=" https://xbrl.frc.org.uk/ireland/FRS-102/2022-01-01/ie-FRS-
    102-2022-01-01.xsd" link:type="simple"/>
</ix:references>
```

The list of supported Taxonomies and associated URLs (Schema Reference) is included in Table 2.1.

Table 2.1 – Taxonomy References

Taxonomy	Taxonomy Version	Schema Reference	Applies to Financial Statements
FRS 101 Irish Extension 2023	Final	https://xbrl.frc.org.uk/ireland/FRS-101/2023-01-01/ie-FRS-101-2023-01-01.xsd	Commencing on or after 1 January 2023
FRS 102 Irish Extension 2023	Final	https://xbrl.frc.org.uk/ireland/FRS-102/2023-01-01/ie-FRS-102-2023-01-01.xsd	Commencing on or after 1 January 2023
EU IFRS Irish Extension 2023	Final	https://xbrl.frc.org.uk/ireland/IFRS/2023-01-01/ie-IFRS-2023-01-01.xsd	Commencing on or after 1 January 2023
FRS 101 Irish Extension 2022	Final	https://xbrl.frc.org.uk/ireland/FRS-101/2022-01-01/ie-FRS-101-2022-01-01.xsd	Commencing on or after 1 January 2018
FRS 102 Irish Extension 2022	Final	https://xbrl.frc.org.uk/ireland/FRS-102/2022-01-01/ie-FRS-102-2022-01-01.xsd	Commencing on or after 1 January 2019
EU IFRS Irish Extension 2022	Final	https://xbrl.frc.org.uk/ireland/IFRS/2022-01-01/ie-IFRS-2022-01-01.xsd	Commencing on or after 1 January 2018
FRS 101 Irish Extension 2019	Final	https://xbrl.frc.org.uk/ireland/FRS-101/2019-01-01/ie-FRS-101-2019-01-01.xsd	Commencing on or after 1 January 2018
FRS 102 Irish Extension 2019	Final	https://xbrl.frc.org.uk/ireland/FRS-102/2019-01-01/ie-FRS-102-2019-01-01.xsd	Commencing on or after 1 January 2019
EU IFRS Irish Extension 2019	Final	https://xbrl.frc.org.uk/ireland/IFRS/2019-01-01/ie-IFRS-2019-01-01.xsd	Commencing on or after 1 January 2018
FRS 101 + DPL	Final	https://raw.githubusercontent.com/revenue-ie/dpl/master/schemas/ct/combined/2017-09-01/IE-FRS-101-IE-DPL-2017-09-01.xsd	Commencing on or after 1 January 2015
FRS 102 + DPL	Final	https://raw.githubusercontent.com/revenue-ie/dpl/master/schemas/ct/combined/2017-09-01/IE-FRS-102-IE-DPL-2017-09-01.xsd	For periods commencing on or after 1 January 2015
EU IFRS + DPL	Final	https://raw.githubusercontent.com/revenue-ie/dpl/master/schemas/ct/combined/2017-09-01/IE-EU-IFRS-IE-DPL-2017-09-01.xsd	Commencing on or after 1 January 2015

The Taxonomy list and versions deemed acceptable to Revenue may change over time, e.g. year-on-year as concepts are added / modified.

Please note no private taxonomy extensions will be accepted by Revenue.

2.2   XBRL Context Entity Identifier

Every set of iXBRL financial statements submitted to Revenue must be able to be linked to and associated with the correct customer record. A context entity identifier is the reference that who the data belongs to. Every entity must have a unique context entity identifier which must be used for iXBRL tagging of financial statements submitted to Revenue.

An XBRL context entity identifier is comprised of:

- The registration scheme that the entity is associated with, and
- The unique value within that registration scheme.

Thus for an entity using its Corporation Tax taxhead number, the context entity identifier will consist of the URL representing the Revenue Registration Scheme and the entity's Corporation Tax number. (A scheme URL is a string of characters that uniquely identifies a registration scheme - it may link to an organisation's web site.)

The table below lists the entity identifier schemes that will be accepted for Corporation and Income Tax cases submitting financial statements to Revenue. Please note the Customer's taxhead number should be used in preference to any other identifier.

Table 2.2 – Entity Identifier Schemes

Type of Organisation	Identifier Scheme URL	Context Entity Identifier
All entities e.g. Companies, sole traders, partnerships, estates, trusts etc.	http://www.revenue.ie/	Customer's Taxhead Number - a seven digit number with one check character (two check characters for numbers issued from 1/1/2013)
Organisations incorporated under Companies Act including Foreign Companies (External) companies	http://www.cro.ie/	Company Registration Office Number (CRO). This number has a maximum of six digits with no alpha characters. Example: 123456

The following is an example of how the identifier scheme would appear:

```
<xbrli:context id="FY2012">
        <xbrli:entity>
                <xbrli:identifier scheme=http://www.revenue.ie/ >1234567T</xbrli:identifier>
        </xbrli:entity>
        <xbrli:period>
                <xbrli:startDate>2012-01-01</xbrli:startDate>
                <xbrli:endDate>2012-12-31</xbrli:endDate>
        </xbrli:period>
</xbrli:context
```

3   ADDITIONAL TECHNICAL NOTES

- The Revenue system will accept submissions prepared using Inline XBRL Specification versions 1.0 and 1.1, and XBRL Specification 2.1.

- Submitted financial statements must consist of a single XHTML file only. The list of acceptable file extensions for upload are html,htm,ixbrl,xbrl,xml,xhtml.

- The current acceptable transformation namespaces are:

  http://www.xbrl.org/inlineXBRL/transformation/2010-04-20

  http://www.xbrl.org/inlineXBRL/transformation/2011-07-31

  http://www.xbrl.org/inlineXBRL/transformation/2015-02-26

  Please note that the Revenue system allows for any combination of registries provided that the namespace(s) are declared correctly and the transformations used exist within the declared transformation registry.

4   OTHER TECHNICAL DOCUMENTS

Revenue has also published a number of other Technical Notes which may be accessed via the Technical Information section of Revenue's iXBRL webpage. These include:

Electronic Filing of Financial Statements (iXBRL) - Error Message. The purpose of this document is to provide assistance and guidance to Users (Revenue Customers and/or their Agents) and Software Developers in relation to Error Messages generated in the process of uploading financial statements in iXBRL format. The document outlines the various phases of validation, the types of error messages generated in the course of executing the technical and business rules.

Electronic Filing of Financial Statements (iXBRL) - Public Interface Test (PIT). The purpose of this document is to outline the Revenue Online Service Public Interface Test (PIT) options available to Software Vendors who provide iXBRL solutions. The document also outlines how this service may be accessed.

Electronic Filing of Financial Statements (iXBRL) - Style Guide. The purpose of this document is to outline the rules and provide guidance on the preparation of Inline XBRL documents to software developers and those who are using conversion tools to prepare accounts in iXBRL for subsequent submission to Revenue.