

Minutes of TALC iXBRL Subcommittee meeting

Date and time: 29 August 2018 at 10.00am

Location: Revenue Large Cases Division, Ballaugh House, Mount Street, Dublin 2.

Item 1: Minutes of previous TALC iXBRL Subcommittee:

Minutes of the meeting of 18 April 2018 were agreed.

Minutes will be published in accordance with the procedures agreed at main TALC.

Item 2: Update of Action Points arising from last meeting

1. The iXBRL team to ask colleagues with responsibility in this area to change the text in the CT1 regarding inactive companies so that it is clear LCD companies may avail of the waiver.

Update This item has been raised with the Customer Systems Support team and they have indicated that they have no objection to updating this text for the 2019 CT1. The iXBRL team have provided suggested text and will follow up with the Customer Systems Support team to ensure that the required changes are implemented.

2. The iXBRL team to pursue the issue of iXBRL returns stuck at 'processing' and respond to practitioners' concerns as soon as possible.

Update The iXBRL team contacted the Customer Systems Support team about this matter and were advised that, given the fact that there were only 4 incidences of this issue reported during the year to date, the issue did not arise with sufficient frequency for the required system upgrade to take precedence over other systems upgrades that are awaiting implementation and which affect a larger number of taxpayers.

Practitioners reiterated that they were looking for some comfort from Revenue that submissions stuck in the 'processing' loop would not be subject to surcharges and would not affect group loss relief claims. Practitioners reiterated that when iXBRL returns were filed in batch, it was very difficult to spot cases that were stuck at processing.

Action Point arising: The iXBRL team will pursue this issue further and investigate the possibility of amending the surcharges and loss relief manuals to advise iXBRL filers as to the course of action to be followed where they are affected by this issue. Revenue stated that cases that were stuck in processing should not be subject to a surcharge or loss relief restriction where the filer has attempted to upload the iXBRL Financial Statements on or before their due date. They will, therefore, endeavour to put in place a course of action to be followed by filers who are affected by this issue.

3. Revenue to re-visit possible guidance on the use of mandatory tags and consider incorporating relevant parts of prior guidance concerning the CT1 'Required fields' as appropriate into the updated FAQs.

Update This guidance was published in the May 2018 version of the iXBRL FAQs and the information can be found in the FAQ "*How should I use the iXBRL mandatory items?*"

4. Revenue to advise software vendors that submissions using the combined taxonomies could be accepted as soon as the test site is updated. The sub-committee will also receive a copy of this email.

Update An email was sent to software vendors and the members of the sub-committee confirming that submissions using the combined taxonomies could be accepted on 19 April.

5. Action Point The iXBRL team to raise the issue of ROS accounting periods not updating in accordance with changes notified to Revenue at the same time as raising the issue of changing the text of the CT1 regarding inactive companies.

Update This matter was raised with the Customer Systems Support team and they are looking into the issue.

6. Action Point Revenue to ensure that all iXBRL publications are searchable.

Update This issue has been addressed and all documents are now searchable.

Item 3: Amalgamation of iXBRL FAQs with iXBRL Tax and Duty Manual

Revenue advised practitioners that it had been decided by Revenue's National Office Network that FAQs will no longer be published on the Revenue website. The material contained within current FAQs is to be incorporated into a Tax and Duty Manual where the material is still relevant. Therefore, the iXBRL FAQs and the iXBRL Tax and Duty Manual 41A-03-01 (TDM) have been reviewed and the iXBRL FAQs have been incorporated into the TDM where they are still relevant.

To assist users of the FAQs with identifying where individual FAQs have been incorporated into the TDM, an appendix will be included in the TDM that lists each of the current FAQs and states the Part of the TDM into which it has been incorporated. If the FAQ in question has proved to be no longer relevant following review, the appendix will indicate that the FAQ has been deprecated as it is no longer relevant.

Practitioners requested a draft of the TDM for review before publication and it was agreed that this would be provided. Practitioners indicated that an early October timeframe to review to document would be preferable and this was agreed.

Item 4: A.O.B.

Revenue advised that there have been occurrences of the mandatory iXBRL tags being presented as 'hidden' tags in iXBRL submissions since the mandate on the use of the mandatory iXBRL tags was implemented on 1 August 2018.

Revenue referred to Part 3.12 of its [iXBRL Style Guide](#) and noted that the use of ‘hidden’ tags should be as sparing as possible. iXBRL provides the ‘hidden’ mechanism to allow for the marking up of data items that do not appear on the face of a document. However, the more data that is ‘hidden’, the harder it is to assure that the human and computer-readable data items in the document are aligned.

While Revenue acknowledges that many iXBRL financial statements may not contain values for some or all the mandatory iXBRL tags, they should nevertheless be presented on the face of the DPL on the basis that the DPL is a Revenue requirement and does not form part of the statutory financial statements and therefore presents no reason to not report the mandatory iXBRL tags on the face of the DPL.

In practice, the only tag that might be ‘hidden’ is ‘Equity’, and this should only occur where a company is limited by guarantee with no share capital.

During the period in which Revenue was communicating with software developers concerning the implementation of the FRS 101 + DPL, FRS 102 + DPL and EU IFRS + DPL taxonomies, these matters were raised by Revenue and developers were requested to configure their software such that the mandatory iXBRL items were presented on the face of the document. Revenue will contact software developers again in this regard and the sub-committee will be circulated on the email.

Action Point arising: Revenue to email software developers to request that they configure their software to display the mandatory iXBRL tags on the face of the DPL instead of reporting them as ‘hidden’ items.

Action Point	Responsible	Timeline
The iXBRL team will pursue the issue of iXBRL financial statements that get stuck at ‘processing’ during ROS upload and investigate the possibility of amending the surcharges and loss relief manuals to advise iXBRL filers as to the course of action to be followed where they are affected by this issue.	Revenue	As soon as possible
Revenue to email software developers to request that they configure their software to display the mandatory iXBRL tags on the face of the DPL instead of reporting them as ‘hidden’ items.	Revenue	As soon as possible

Attendees:

Revenue:

Eugene Creighton (Chairman)

James Fagan (Secretary)

Dave Russell

CCAB-I:

Cróna Brady

Aileen Carroll

Bríd Heffernan

Apologies:

XBRL Ireland:

Karen Angley

ITI:

Cáit Monagher

Next meeting: 31 October 2018 at 10.00am in Ballaugh House.