

## Minutes of TALC iXBRL Sub-Committee meeting

**Date and time:** 13 February 2019 at 10.00am

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

### Item 1: Minutes of previous TALC iXBRL Sub-Committee:

Minutes of the meeting of 7 November 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. Revenue to consider the inclusion of a link to the iXBRL Tax and Duty Manual (TDM) in the guidance to be published in the Surcharges TDM concerning iXBRL submissions that get stuck at 'processing'.

**Update** The guidance, including a link to the iXBRL TDM, was published in Part 47-06-01 – Surcharge for late submission of Returns on 24 January 2019.

### Item 3: Filing difficulties experienced during the 23 December 2018 filing deadline

As previously referred to in Item 2 of the "Any Other Business" section of the minutes of 7 November 2018, there is a bug in Revenue's iXBRL processing engine that causes submissions that open and close an "<ix:continuation>" tag on the same line of an iXBRL document to fail validation.

As set out in the minutes of 7 November 2018, Practitioners had requested that Revenue implement a fix for this bug in advance of the December 2018 filing deadline, but Revenue were unable to do so.

As the bug was not fixed before the December 2018 filing deadline, Practitioners stressed that it had caused a lot of difficulties for affected Practitioners. In addition, Practitioners indicated that the iXBRL batch filing facility on ROS was down for a month, which meant that Practitioners were obliged to upload files individually, which they pointed out was hugely time consuming. Further, they also stated that the iXBRL Public Interface Test (PIT) had been down and that ROS was crashing a lot, especially in the evenings, while other uploads had got stuck in a 'processing' loop.

These issues had combined to oblige affected Practitioners to work long hours around the deadline to ensure that as many files as possible were filed on time. Despite this, there were still some submissions that were late.

The iXBRL team advised that they had not been aware that there were other issues affecting Practitioners such as the batch processing facility and PIT not being available, and requested copies

of correspondence from Practitioners to Revenue regarding the batch processing facility being down.

Revenue apologised again for the difficulties that the bug has caused to date and advised that it had worked with Practitioners who were affected by the bug to cancel surcharges or restrictions of loss claims for companies affected by the bug.

It should be noted that the previous minutes had suggested a date of 26 January 2019 for implementing a fix for the bug; however, it has since come to Revenue's attention that the updated iXBRL processing engine, which is supplied by a third-party software house, is no longer compatible with the platform on which the current processor sits. Therefore, Revenue has been obliged to migrate the processor to a new platform at the same time as it is implementing the fix for this issue. This is a major piece of work requiring extra time and resources from Revenue's ICT developers, and the result is that the new date for the updating of the processor is now 23 March 2019.

Practitioners pointed out that this date is an iXBRL filing deadline, and raised concerns that the update could affect submissions being uploaded on that date.

Revenue advised that the date falls on a Saturday and that the update was being implemented as part of a scheduled range of enhancements to Revenue services that will occur between 13:00 and 18:00 on 23 March 2019. This will impact Revenue's public facing services for AEP Customs, Local Property Tax, Revenue Online Service for Businesses, Vehicle registration and myAccount during that period, so it would not have been possible for Practitioners to upload iXBRL submissions via ROS during any down time on that date, irrespective of whether the fix was being implemented as part of this range of enhancements.

**Update:** As requested during the meeting, Practitioners subsequently provided correspondence concerning the down time for the batch processing facility. Upon receipt of this, it became apparent that the iXBRL team had been involved in rectifying the issue. However, the team had thought that Practitioners were referring to another instance of the facility being unavailable of which they were unaware when it was raised during the meeting.

To summarise, the batch processing facility was down for the period 24 November – 10 December 2018 inclusive and Practitioners raised the issue with Revenue on 28 November, with no response provided by Revenue until 5 December, when Practitioners contacted the iXBRL team directly. The iXBRL team immediately contacted Revenue ICT colleagues upon being informed about the issue and a fix was implemented on 10 December 2018.

**Action Point Arising:** Practitioners suggested during the meeting that the iXBRL team needed to be in closer contact with their ROS colleagues so that any issues with Returns acceptance were identified and dealt with as quickly as possible. To this end, the iXBRL team will set up checks to ensure that ROS, the PIT (both the Public Interface Test site and the developer test site) and the batch processing facility are checked each morning to ensure that they are working.

**Item 4: Update on iXBRL taxonomy development**

As set out in the previous minutes, Revenue attended the AGM of Business Reporting Ireland Limited (BRIL) in September 2018, where it had been indicated that the membership organisation was considering winding up. In the past, BRIL has produced the Irish extension accounting taxonomies that are accepted by Revenue.

Consequently, Revenue established contact with the Financial Reporting Council (FRC) to enquire into whether they would be willing to publish Irish extensions of their 2019 taxonomy suite. This suite updates the FRC's 2014 taxonomies to encompass the triennial review of FRS 102 and the introduction of IFRSs 9, 15 and 16 for companies who prepare their financial statements under IFRS/FRS 101.

The FRC agreed to publish the Irish extensions and Revenue are currently working on the development of the taxonomies with the FRC. It is expected that the draft taxonomies will be available for review in CoreFiling's Yeti taxonomy viewer by late March 2019 and Revenue hope to have the taxonomies available for use by the middle of June 2019.

Revenue is seeking a review of the draft taxonomies from the Irish accounting profession to ensure that they are aligned to Irish company reporting requirements. Chartered Accountants Ireland has indicated that it does not have the expertise to carry out this review and suggested that Revenue contact the Irish Auditing and Accounting Supervisory Authority (IAASA) with this request.

Revenue also enquired into whether there would be any objections from Practitioners if they were to request a review of the draft taxonomies from software vendors on their software vendors mailing list; none were raised.

**Item 5: AOB**

Practitioners queried whether it would be possible for Revenue to change the December filing deadline to an earlier date to allow them to better deal with the deadline as Christmas approached.

Revenue responded that to do so would require a change to Revenue's systems and that such a change would have to apply to each monthly filing deadline as it would not be possible to implement a change to their systems in respect of just one filing deadline.

Practitioners will consider this matter further and raise it again should they wish to pursue it.

Action Point	Responsible	Timeline
The iXBRL team to set up checks to ensure that ROS, the PIT and the batch processing facility are checked each morning to ensure that they are working.	iXBRL team	As soon as possible

**Attendees:**

**Revenue:**

Eugene Creighton (Chairman)

Dave Russell

James Fagan (Secretary)

**CCAB-I:**

Cróna Brady

Aileen Carroll

Bríd Heffernan

**ITI:**

Mary Healy

**XBRL Ireland:**

Gemma Collins

**Next meeting:** Provisionally set for 15 May 2019 at 10.00am in Ballaugh House.