

Minutes of TALC iXBRL Sub-Committee meeting

Date and time: 9 October 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 15 May 2019 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 be in close contact with ROS colleagues so that any issues with return acceptance are identified quickly.

Update The iXBRL team is already engaged in this practice. There were some isolated issues in late September where iXBRL returns that contained errors were being uploaded but were getting stuck at processing and not receiving error message(s). The iXBRL team internally tested some files for filers in order to advise of the errors contained within them so that they could be corrected.

On the 'processing' issue, Revenue has implemented a fix for one identified cause of this issue which occurs where a file contains 'non-standard' characters (i.e. characters that fall outside of the ASCII 7-bit character set). Revenue is also considering a 'time out' rule which would reject a file stuck at 'processing' after e.g. an hour and then provide a generic error message to the filer like "Unable to process this file as it may contain errors. Please send a copy to iXBRL@revenue.ie and we will attempt to identify any errors and report back to you".

If this is done, it will allow Revenue to change the guidance in the iXBRL Tax and Duty Manual for files that get stuck at 'processing' such that filers will be advised that, where a file is rejected and receives e.g. the suggested generic error message above, they should then send a copy to the iXBRL Helpdesk so that further assistance in identifying the error(s) in the file can be given. However, it will not be possible to do this until early 2020 as Revenue's ICT development schedule for 2019 has no more capacity.

Action Point arising: Revenue to implement the suggested 'time-out' rule and update guidance in the Tax and Duty Manual as soon as possible.

Practitioners stated that they were concerned about potential issues with iXBRL files due to be filed before the 23 December deadline as it is a Monday. The main concern was that the ROS Helpdesk and iXBRL Helpdesk would be unavailable during the weekend, and this could leave filers in a difficult position if they needed to get any files stuck at 'processing' released, or files tested for the Monday deadline.

The iXBRL team stated that the iXBRL Helpdesk will be available during that weekend. However, they could not say whether the ROS Helpdesk would be available, and they undertook to ascertain whether there would be any availability and report to the Sub-Committee as soon as possible. The iXBRL team noted that they were unable to release returns that got stuck at 'processing', as this process is undertaken by the ROS Helpdesk, so any filers who needed to have a submission released from 'processing' would be obliged to wait until Monday 23 December for any files to be released unless the ROS Helpdesk were available that weekend.

However, the iXBRL team was also keen to stress that this 'processing' issue only appears to affect files that have errors in them and there is already a process in place to guide filers who miss a filing deadline due to a return getting stuck at 'processing'. This process allows affected filers to avail of a Corporation Tax surcharge waiver or to proceed with a claim for Group Relief provided that they have followed the process set out in Part 4.5 of the [iXBRL Tax and Duty Manual](#).

Action Point arising: The iXBRL team to find out whether the ROS Helpdesk would be available over the weekend of 21-22 December and report back to the Sub-Committee.

Practitioners requested that Revenue publish material in the iXBRL Tax and Duty Manual concerning common errors that might lead to the rejection of an iXBRL submission. The iXBRL team indicated that they would be willing to do this as they had also had requests from other practitioners to publish this kind of guidance.

Action Point arising: The iXBRL team to consider what guidance they might be able to publish in the iXBRL Tax and Duty Manual concerning common filing errors.

AOB from last meeting: Business Reporting Ireland Limited (BRIL) - The company held an EGM on 31 May where a resolution to apply for voluntary strike-off was passed.

Item 3: Update on voluntary strike-off waivers

Revenue stated that internal discussion is underway in relation to iXBRL filing requirements for companies that have applied for voluntary strike-off.

The iXBRL team has notified the operational areas of practitioners' preference that companies be given the facility to self-certify on the Form CT1 where they have applied for voluntary strike-off and is awaiting their feedback.

Revenue stated that, if this facility is agreed, it will be introduced in the 2020 Form CT1 as the 2019 Form CT1 and all the associated development work to produce it has already taken place.

Action Point arising: The iXBRL team will follow up with their colleagues in operational areas to arrive at a final position on this request, after which they will provide an update to the Sub-Committee by email.

Item 4: Restriction of EU IFRS + DPL Taxonomy

IFRS 15 – Revenue from Contracts with Customers and IFRS 9 – Financial Instruments are effective for annual periods beginning on or after 1 January 2018. IFRS 16 - Leases is effective for annual periods beginning on or after 1 January 2019.

Revenue understands that there have been some major changes to accounting rules for Revenue and Leases and is concerned that the EU IFRS + DPL taxonomy is not appropriate for tagging accounts that have been produced in accordance with those standards.

The FRC published Irish taxonomies that take account of these accounting standards in June 2019 and Revenue now accepts submissions tagged with these. Therefore, Revenue proposes to restrict the use of the EU IFRS + DPL taxonomy to accounting periods ended on or before 31 December 2017 from early 2020.

Action Point arising: Practitioners requested further detail on this so the iXBRL team will email the Sub-Committee on this matter.

Item 5: iXBRL Validation - proposed rules to oblige the disclosure of document authoring software and prevent mandatory tags from being hidden

Revenue noted that document authoring information is requested in every submission. However, this information is not always provided, so Revenue proposes to introduce a validation rule that will require the “NameProductionSoftware” and “VersionProductionSoftware” tags in every submission. This information may help Revenue to identify whether any tagging issues in incoming submissions are common to a particular software and allow it to raise any concerns with software houses where this occurs.

Revenue also noted that mandatory tags are being disclosed in the “<ix:hidden” section of many incoming submissions, instead of being disclosed on the face of the Detailed Profit and Loss (DPL).

Practitioners stated that these tags may be hidden as a DPL does not appear on the face of a statutory set of Financial Statements, as it is not a requirement of the Companies Registration Office.

Revenue stated that while it may not be a requirement of the CRO, it is a requirement set by Revenue, and that the mandatory DPL tags and information should be visible on the face of the document.

Accordingly, Revenue proposes to introduce a validation rule which will reject any iXBRL submissions where the mandatory tags are in the “<ix:hidden” section of the document, although it will be early 2020 before any such rule is introduced.

Action Point arising: Practitioners requested further information on these proposed new validation rules and the iXBRL team will email the Sub-Committee with details.

Item 5: AOB

No other business was raised.

Action Point	Responsible	Timeline
Revenue to implement a 'time-out' rule and update guidance in the Tax and Duty Manual for iXBRL submissions that get stuck at 'processing'.	iXBRL team	As soon as possible
The iXBRL team to find out whether the ROS Helpdesk would be available over the weekend of 21-22 December and report back to the Sub-Committee.	iXBRL team	As soon as possible
The iXBRL team to consider what guidance they might be able to publish in the iXBRL Tax and Duty Manual concerning common filing errors.	iXBRL team	As soon as possible
The iXBRL team to follow up with their colleagues in operational areas to arrive at a final position on practitioners' request to allow companies who have applied for voluntary strike-off to self-certify for this on the Form CT1, and provide an update to the Sub-Committee by email.	iXBRL team	As soon as possible
Practitioners requested further detail on the proposal to restrict the use of the EU IFRS + DPL taxonomy, so the iXBRL team will email the Sub-Committee on this matter.	iXBRL team	As soon as possible
Practitioners requested further information on the proposed new validation rules to oblige the disclosure of document authoring software and prevent mandatory tags from being hidden. The iXBRL team will email the Sub-Committee	iXBRL team	As soon as possible

with details.		
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Attendees:

Revenue:

Eugene Creighton (Chairman)

James Fagan

Colin O'Connell (Secretary)

CCAB-I:

Kimberly Rowan

Aileen Carroll

ITI:

Mary Healy

Next meeting: Provisionally set for the last Wednesday in January 2020 in Ballaugh House, date to be confirmed closer to the time.