

Minutes of TALC iXBRL Sub-Committee meeting

Date and time: 7 November 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 29 August 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 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.

Update Revenue prepared guidance for filers who encounter this issue and will publish it in the iXBRL Tax and Duty Manual (TDM). A surcharge orientated version of the guidance will also be published in the Surcharge for late submission of Returns TDM. There is no Group Relief TDM so the guidance cannot be published there.

Practitioners queried whether it would be possible for the guidance to be expanded to provide assurance that a file that was stuck at 'processing' would not prevent the CT1 return from being deemed complete.

Revenue responded that this would not be possible as to do so would contravene the legislation, which requires that both the Form CT1 and the iXBRL financial statements are filed in order for the return to be deemed complete.

Practitioners asked whether the guidance published in the Surcharges TDM would link back to the iXBRL TDM, and Revenue agreed to consider including this as it was not provided for in the current proposed guidance.

Action point arising: Revenue to consider the inclusion of a link to the iXBRL TDM in the guidance to be published in the Surcharges TDM.

2. 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.

Update Revenue noted that this email had not been sent as the request had already been made during the adaptation period for the Detailed Profit and Loss taxonomy. Instead, they propose to examine selected files where the mandatory iXBRL tags are hidden to identify the software used to prepare them, before contacting software providers individually about the issue.

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

Revenue provided a draft version of the amalgamated iXBRL TDM and FAQs to practitioners prior to the meeting and the feedback from practitioners was discussed at the meeting.

Revenue prepared some proposals to address the comments raised by practitioners and these were circulated at the meeting.

Most items were agreed during the meeting but there were a couple of pieces of text that were prepared as suggested replacements for parts of the TDM on which practitioners had commented. It was agreed that a week would be taken to review these proposed changes before Revenue proceeded with publication of the final TDM.

Item 4: A.O.B.

1. Revenue advised that they had attended the AGM of Business Reporting Ireland Limited (BRIL) in September, 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. As a consequence, Revenue are investigating possible avenues for the future production of accounting taxonomies in Ireland and have contacted Chartered Accountants Ireland, BRIL and the Financial Reporting Council in this regard.

Updates on this issue will be provided to the Sub-Committee as they become available.

2. Practitioners raised an issue concerning a bug in the iXBRL processing engine that prevents certain submissions from passing validation. The issue arises where an <ix:continuation> tag ends on one line of the document and another <ix:continuation> tag commences on the same line of the document; an invalid nesting error is returned, incorrectly. The issue was initially flagged to Revenue in early September, and Revenue acknowledged the existence of the bug and committed to updating the iXBRL processing engine when it next released an iXBRL software update. At the time, no update was scheduled as a release had recently taken place in August 2018.

However, Chartered Accountants Ireland (CAI) contacted Revenue about the issue in October with a request to prioritise a fix for the bug in advance of the peak filing period in December. This was on the basis that leaving the bug unaddressed would cause a significant further burden for CAI members preparing iXBRL files, as they would be obliged to work around the issue and incur further time on manually adjusting files where the issue arose.

Revenue investigated this request but were unable to secure a suitable date to implement a fix for the bug; the only available date was 10 December, which falls in the middle of the peak filing period. After careful consideration, Revenue took the decision not to implement the update to the iXBRL processing engine at that time on the basis that, should anything go wrong with the update, a situation could arise whereby all iXBRL filers could be prevented

from uploading files during the peak filing period. Revenue considered that this risk could not be taken at such a time and responded to CAI, saying that they regretted that they could not implement an update prior to peak filing period as requested, and instead proposing to update the iXBRL processing engine on 26 January 2019, the next available date.

The issue and Revenue’s decision regarding the requested update were pursued at the meeting, and practitioners reiterated their request for an update prior to the peak filing period. They stressed that the issue would lead to a significant further burden when preparing and uploading iXBRL files.

Revenue apologised for the problems that this issue would raise for practitioners, and expressed their regret that they were unable to revisit the decision as requested. Revenue still considered the risk of updating on 10 December too large, and, in any event, it would not now be possible to implement the update even if the decision were reversed, as the software release schedule for 10 December was now final and no further releases could be included in it.

3. Practitioners queried whether a value/number contained within a piece of text, say in the directors’ report, needed to be tagged if it was tagged as part of tagging the paragraph of text within which it lay. For example, if the profit (loss) before tax figure is contained within text that has been tagged with the StatementThatAccountsHaveBeenPreparedInAccordanceWithProvisionsSmallCompaniesRegime tag, does it need to be tagged again where it has already been tagged elsewhere in the Financial Statements.

Revenue reviewed the literature and responded that paragraph 3 of Part 3.1 of the iXBRL Tax and Duty Manual states: “If a data item appears more than once then it must be tagged each time.” Therefore, Revenue’s position is, if a data item has been tagged once within the file, it should be tagged each time it appears, even where it appears within text that is otherwise tagged with a different tag.

Action Point	Responsible	Timeline
Revenue to consider the inclusion of a link to the iXBRL TDM in the guidance to be published in the Surcharges TDM.	Revenue	As soon as possible

Attendees:

Revenue:

Eugene Creighton (Chairman)

James Fagan (Secretary)

CCAB-I:

Cróna Brady

Aileen Carroll

Bríd Heffernan

ITI:

Mary Healy

XBRL Ireland:

Karen Angley

Apologies:

Dave Russell
(Revenue)

Next meeting: Provisionally set for 6 February 2019 at 10.00am in Ballaugh House.