XBRL UK Preparers and Developers Guide

Version 1.0, dated 31 March 2010

Abstract

This document explains the main principles involved in creating financial reports in eXtensible Business Reporting Language, XBRL, in the United Kingdom.

It is aimed at accountants and others preparing financial reports in XBRL through manual processes and at developers of software for creating reports in XBRL. It will also assist developers of other types of applications which use XBRL data.

The guide explains the use of computer-readable tags to identify accounting and other business data. It describes the XBRL dictionaries or 'taxonomies' which define these tags. Later sections provide additional technical guidance and rules for those developing software to apply such tags.

The guide assumes readers will already be familiar with the basic principles underlying XBRL and the content of XBRL Guide for Business Users, which provides an introductory explanation.

Status

This version for general publication reflects comments on a draft circulated to directly interested parties. Comments are welcome and should be directed to uktech@xbrl.org.

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1.   Introduction

This guide explains the main principles involved in creating financial reports in eXtensible Business Reporting Language, XBRL, in the United Kingdom. It will help accountants and others preparing financial reports in XBRL through manual processes. It is also aimed at developers of software for creating reports in XBRL or applications which use XBRL data.

The guide assumes readers will already be familiar with the basic principles underlying XBRL, its use in the UK and the content of **XBRL Guide for Business Users**, which provides an introductory explanation. A link to the Business Guide is available on the XBRL UK website at www.xbrl.org/uk/TechGuidance/.

This Preparers and Developers guide explains the use of computer-readable tags to identify accounting and other business data. It describes the XBRL dictionaries or 'taxonomies' which define these tags. It sets out a number of rules for the use of tags.

It also covers a range of issues related to the entry of data and creation of reports in XBRL.

The final section provides additional technical guidance and rules for those developing software to create XBRL reports.

Regulators and agencies receiving company financial reports in XBRL will expect the rules set out in this guide to be followed.

The guide is concerned with the correct creation of reports in XBRL data. It does NOT cover the process and requirements for submission of filings to HMRC, Companies House or other agencies. They will publish further rules and guidance relating to their specific requirements for XBRL filing, including technical rules for the use of the UK government gateway.

A separate **Detailed Tagging Information** document will supplement this guide by providing information on detailed XBRL tagging issues and answers to specific questions on tagging. It will be frequently updated and will be published on the XBRL UK website at www.xbrl.org/uk/TechGuidance/.

Samples of tagged accounts showing the correct tags for particular types of data will also be released on the UK website at www.xbrl.org/uk/TechGuidance/.

This guide provides explanation which supplements the technical specifications for XBRL issued by XBRL International.   It does not substitute for those specifications, available at www.xbrl.org/Specifications/. Developers should familiarise themselves with those specs.

The guide is published by XBRL UK Ltd, a consortium of government agencies, accounting firms and other companies. XBRL UK is responsible for issuing the XBRL taxonomies which represent data in company accounts and supporting the introduction of XBRL in the United Kingdom.

The guide will be updated as required in the light of feedback, experience with XBRL, the updating of taxonomies and other changes. This version reflects the content of the UK taxonomies formally dated to 2009.

The guide uses the following conventions to indicate requirement levels, based on [RFC2119]:

- MUST: This word, or the terms "REQUIRED" or "SHALL", means that the definition is an absolute requirement.

- MUST NOT: This phrase, or the phrase "SHALL NOT", means that the definition is an absolute prohibition.

- SHOULD: This word, or the adjective "RECOMMENDED", means that there be valid reasons in certain circumstances to ignore a particular item, but the full implications must be understood and carefully weighed before choosing such a course.

- SHOULD NOT: This phrase, or the phrase "NOT RECOMMENDED", means that there may be valid reasons in certain circumstances when the particular behaviour is acceptable, but the full implications should be understood and carefully weighed before adopting it.

- MAY: This word, or the adjective "OPTIONAL", means that an item is truly optional.

Main rules set out in the document are highlighted using the following convention:

RULE   *Text of rule.*

Rules are identified by the numbering of the section in which they appear.

Feedback on the guide is welcome. Comments and questions on the UK taxonomies and use of XBRL are also welcome. All feedback should be directed to uktech@xbrl.org.

2.   Basic information

Readers should consult the **XBRL Guide for Business Users**, available via www.xbrl.org/uk/TechGuidance/, for an introductory explanation of XBRL and its use in the UK. Among other things, this business guide explains:

- **The use of XBRL in the UK**

    XBRL will be mandatory for the filing of company tax returns, including accounts and computations, to HMRC from April 2011. It may also be used for the filing of company accounts to Companies House.

- **The Inline XBRL format**

    All reports in the UK must be filed in Inline XBRL format. This provides a human-readable version of the report based on XHTML, with XBRL tags normally hidden from view in the underlying file.

- **Taxonomies**

    Taxonomies are the dictionaries of the XBRL language, containing the computer-readable tags used to identify specific financial and business data items.

- **The basic processes involved in creation of XBRL reports**

    Many companies should be able to rely on accounts and tax preparation software to carry out creation of Inline XBRL for them. Others will reply on their accounting firms to do this for them. However, large organisations, among others, may assemble their accounts and other reports through manual process using Excel, Word or similar text-based software. They may need to convert these text-based files into Inline XBRL through a manual process using conversion software.

    This guide is intended to help those who have to create Inline XBRL reports through such manual tagging processes.

    It will also guide the developers responsible for accounts and tax preparation or conversion software.

- **Benefits of XBRL**

    The use of XBRL offers major benefits to preparers and consumers of business and financial information by enabling this data to be exchanged and processed automatically by software. It offers substantial gains in efficiency, speed, cost saving and the breadth and quality of analysis. HMRC and Companies House will be able to cut out costly manual processes in handling data. As XBRL becomes established, many companies will be able to use it improve internal processes for collecting, processing, analysing and reporting on business information.

Further information on XBRL is widely available on the internet and in printed publications. In particular, the websites of XBRL UK at www.xbrl.org/uk/ and XBRL International at www.xbrl.org provide general introductions to XBRL as well as technical information.

3.   Taxonomies

3.1   Introduction

Taxonomies lie at the core of XBRL, defining the individual tags which identify specific items of business data.

Those involved in the creation of XBRL reports, whether manually as preparers of accounts or as developers of software which produce such reports, must understand the content, features and structure of taxonomies.

3.2   Taxonomies for use in the UK

The main taxonomies for use in the UK are:

- **UK GAAP:** This represents typical reporting by companies under UK GAAP, including FRSSE regulations. A special extension to the UK GAAP taxonomy is designed for use by charities.

- **UK-IFRS:** This represents typical reporting by companies under International Financial Reporting Standards (IFRS). The UK-IFRS taxonomy set includes a version adapted for banking and finance companies as well as sections aimed at specific industry sectors, notably investment funds, mining, oil and gas.

- **Corporation Tax or CT Taxonomy:** This represents the key data which may be reported by companies in tax computations.

The accounts taxonomies contain a number of common components, including modules covering the Directors' Report, Auditors Report and standard business data which may be required in reporting. They also include information on HMRC minimum tagging requirements.

The accounts taxonomies are available via the XBRL UK website at www.xbrl.org/uk/Taxonomies/ and the CT taxonomy is available from HMRC at www.hmrc.gov.uk/ebu/ct_techpack/index.htm. Their content may also be viewed at the Corefiling Ltd site at bigfoot.corefiling.com/howto.html.

Most software for creating XBRL reports is expected already to contain the required taxonomies.

The scope of taxonomies for use in the UK and the application of special versions for industry sectors and charities are covered more fully in section 6.0 on taxonomy availability and management.

3.3   Taxonomy features and content

Taxonomies are more than simple lists of computer-readable tags linked to human-readable labels which identify the tags. They include a range of features to identify tags uniquely and unambiguously, to aid ease of use and to enable software to process XBRL data efficiently. They also contain special features to cope with different aspects and formats of reporting. The main features of taxonomies are:

- **Labels**

   The human-readable labels on tags provide their main definition – as far as possible, they uniquely identify the tag concerned. Labels in taxonomies are typically longer and more explicit than descriptions of line items in financial reports. For example, a taxonomy label will say '*Tax on profit or loss on ordinary activities*' not just '*Tax*'.

- **Presentation**

  Taxonomies are presented in the same format as the financial reports they typically represent. The UK GAAP and UK-IFRS taxonomies thus mimic the basic structure of accounts, with primary statements followed by notes and detailed disclosures.

  The position of a tag in the presentation hierarchy of a taxonomy should give a strong indication of its use and meaning. For example, '*Tax on profit or loss on ordinary activities*' will appear in the income statement section of the taxonomy between profit before tax and profit after tax. Some tags may appear in multiple places in the presentation view because they may typically be reported in different positions in accounts.

  The presentation of a taxonomy is a 'common denominator view' which mimics the typical positioning of items in accounts. **It is intended purely to help users locate and identify tags in the taxonomy.** It does not determine how items are presented in accounts filed in Inline XBRL – that is determined entirely independently by the preparer. Nor does it represent how data may be aggregated. For example, some items located within notes in the taxonomy may well be included in primary statements in some company accounts, or vice versa.

  Taxonomy presentation views do not attempt to represent all possible layouts of accounts. Given the huge variation in formatting of UK accounts, this would not be practical. The presentation view of a taxonomy is very unlikely to match exactly the organisation of any individual set of accounts. For example, the UK-IFRS taxonomy shows the Income Statement and Statement of Comprehensive Income as two separate statements. However, some companies may choose to combine these into a single statement.

  In order to represent all the main data items which companies may include in their business reports, taxonomies contain thousands of tags and inevitably appear larger and more complex than an ordinary set of accounts.

  The existence of a tag in a taxonomy does not mean that it will necessarily appear in the financial statement of a particular company. Companies are not expected to adjust the content of their accounts to fit the taxonomies.

  Because taxonomies are presented in hierarchies, with more detailed tags appearing 'below' major ones like totals, the precise ordering of tags may not match that of line items in typical accounts. The hierarchy of tags in taxonomies is intended to enable efficient presentation on screen.

  In summary, the presentation view is intended to help taxonomy users to find tags. Preparers remain free to determine the content and formatting of their own financial statements.

- **Headings and other information items**

  The taxonomy includes a range of heading items to help organise the presentation view or to provide explanation. Examples include 'Income Statement' and 'Specific accounting policies'. These are defined as XBRL 'abstract' items and cannot be used in tagging of accounts. In the accounts taxonomies, they end with a word in square brackets, such as [heading] or [explanation].

  Figure 1 overleaf shows a presentation view of part of the UK GAAP taxonomy, including several heading items. This gives a typical view of the arrangement of tags in a presentation hierarchy.

Figure1. Part of the Profit and Loss statement from the UK GAAP taxonomy. The + sign indicates that more tags exist as children of the tag concerned.

- **Data types**

  Taxonomy tags are assigned a 'data type' to identify their meaning and role and to assist in processing XBRL data. The data types used in UK taxonomies are:

  + Monetary (to represent monetary values)
  + String (to represent ordinary textual information)
  + Decimal (to represent or ordinary numbers)
  + Integer (to represent whole numbers)
  + Shares (to represent numbers of shares, options and related instruments)
  + Date (to represent specific dates in a yyyy-mm-dd format)
  + PerCent (to represent percentage values)
  + PerShare (to represent values per share)
  + URI (to represent URIs)
  + Boolean (to represent true / false statements)
  + Domain item (part of a dimension, explained later in this guide)
  + Fixed item (special text item with fixed value, explained later in this guide)

  The vast majority of tags are either monetary or string. The use of these types helps to ensure correct entry of data in XBRL reports and more effective verification by software.

  For example, the tag '*Operating profit (loss)*' is a monetary type, whereas '*Basis of audit opinion*' is a string.

- **Dimensions and 'tuples'**

    Dimensions and tuples are two important technical features of taxonomies which allow data that is often reported in the form of tables to be handled efficiently in XBRL. They are described in separate sections below.

- **Accounting references**

    Where appropriate, accounting references are attached to tags to help identify them. For example, the tag '*Finance costs*' in UK-IFRS carries the accounting reference IAS 1, para 82b. Not all items typically reported by companies can necessarily be linked to a specific regulation, so some simply carry a 'common practice' reference.

    The references attached to the 2009 taxonomies are not complete and have not been fully updated to reflect the latest Companies Act. Some tags based on regulations which are effectively identical under IFRS and UK GAAP carry only their IFRS reference, even within the UK GAAP taxonomy (this applies in particular to financial instruments and some pensions data).

- **Period type**

    All tags are identified as being either related to an 'instant' (i.e. a stock) or a 'duration' (a flow). This relates to the period at which or over which they are measured. This information helps to identify tags and ensure correct data entry and validation of reports in XBRL.

- **Balance type**

    Some monetary tags may be identified as either a 'credit' or 'debit' balance type. This helps to confirm their identity and the correct sign on their monetary values.

- **Documentation**

    Documentation fields in the taxonomy carry supplementary comment and explanation about tags to help guide users.

- **Names**

    The 'name' of a taxonomy tag is its unique computer-readable identifier. This is not an abstract string of characters. The name is derived from the tag label to make it easy for developers to read and decipher underlying XBRL files. Ordinary users should never need to be aware of the tag names. An example is '*OperatingProfitLoss*' which is the name for the tag labelled '*Operating profit (loss)*'.

3.4   Dimensions

Taxonomy dimensions represent the different forms in which financial data may be reported. Typically, they may be thought as representing the columns in a financial table, while ordinary tags represent the rows.

For example, '*Operating profit (loss)*' may be reported under UK GAAP for continuing and discontinued operations, before or after exceptionals, for subsidiaries, joint-ventures, associates, geographic and business segments and so forth. It is not practical to represent all these different forms of operating profit by individual tags in the taxonomy. Instead, **standard breakdowns** of this type are represented in the taxonomy by **dimensions**.

In the UK GAAP and UK-IFRS taxonomies, dimensions are used, among other things, to distinguish:

+ group from company data
+ continued and discontinued operations
+ classes of tangible fixed assets
+ classes of intangible assets
+ classes of provisions
+ business operating segments
+ geographic operating segments
+ subsidiaries, joint-ventures and associates
+ restated information, including most prior period adjustments
+ before and after adjustments for exceptional items
+ acquisitions / business combinations
+ a wide range of data related to financial instruments
+ individual pension schemes
+ individual directors

The IFRS taxonomy also uses dimensions to identify equity classes, while the UK-GAAP taxonomy uses dimensions to distinguish paid and proposed dividends. UK-IFRS uses some 45 dimensions, while UK GAAP uses 42.

Each dimension includes a range of dimension member tags. For example, the tangible assets classes dimension in UK GAAP contains tags for '*land and buildings*', '*vehicles, plant and machinery*' and so forth. (Dimension member definitions in UK GAAP and UK-IFRS are not necessarily identical, although some are.)

Dimension tags are always used in **combination** with ordinary line item tags. For example, the line item tag '*Gain (loss) from disposal of tangible fixed assets*' is used in combination with the tangible assets dimension members. This enables gains and losses from disposals of different classes of assets to be tagged accurately.

Some dimension tags may be used simultaneously together. For example, dimension tags for continuing and discontinued operations may be used in conjunction with the dimension tags representing business operating segments.

The taxonomy defines the dimension tags which may be used with each ordinary line item tag and which dimension tags may be used simultaneously. In other words, the taxonomy predefines the forms of financial tables which can be represented by the taxonomy. In practice, it enables a far richer set of tables than will normally be needed in an individual company report. However, it does not permit line item tags to be used with inappropriate dimensions. Attempts to do so will lead to an invalid XBRL report which will be rejected by correctly designed XBRL software.

RULE: *XBRL reporting software MUST accurately reflect the taxonomy definitions on the use of dimension tags and control the way dimension tags are applied by users. Ordinary users are not expected to understand dimensional tagging rules – they MUST be guided by software.*

Accounts preparers carrying out manual tagging should be aware of available dimensions and use these correctly. To help inform users and ensure they are aware of dimensions, the presentation view of a taxonomy lists available dimension members. It does not attempt, however, to represent the rules for application and combination of dimension tags. (These are defined elsewhere in the taxonomy.) The use of the dimension tags must be controlled by appropriate user interface features in the software used by manual taggers.

Figure 2. Dimension member tags representing intangible asset classes from the UK GAAP taxonomy. These tags may be used in combination with intangible asset line item tags.

Most dimensions include default members, which are considered to apply if no specific dimension member tag is applied. For example, the default member of the tangible fixed assets classes dimension is '*All tangible fixed assets*'. Any tangible assets line item tag which is not used in combination with a specific tangible asset dimension member is thus considered as representing the total across all classes. All default tags include the word *[default]* in square brackets at the end of their label.

All usable line item tags in the accounts taxonomies are tied to a number of dimensions which may be used in conjunction with them. At the very least, line item tags are linked to the basic dimensions distinguishing group and company data and restated information. The defaults for those are 'company' and 'original stated', respectively.

In practice, most line items in accounts will probably be reported using defaults, without a need for explicit tagging with dimension tags.

For example, many companies reporting under UK GAAP will be able to report 'Total dividend payment' without needing to use the dimension tags available to distinguish paid from proposed dividends and different classes of share. The latter only need be used when such distinctions are required. The default on the paid and proposed dimension is the total of paid and proposed and the default on the shares dimensions is all classes and types of share.

The use of dimensions in tagging and the technical aspects of dimensions are covered more fully in later sections.

The CT taxonomy does not use XBRL dimensions at present.

3.5   Tuples

Tuples are used to group tags in a taxonomy which (a) may be used repetitively in an XBRL report and (b) can only be properly understood when used in conjunction with one another. Tuples are typically used to handle narrowly defined, detailed information.

For example, information on specific loans to directors is represented in the accounts taxonomies by a 'Specific advance or credit, directors' tuple. This tuple contains tags which represent (i) a description of a specific advance and (ii) its monetary amount. These tags may be reused, as a grouping, multiple times to tag different loans to directors. Clearly, the monetary amount of such a loan cannot be fully understood unless it is coupled with a description.

Another example of a tuple is information on specific loans from banks. Tags for information on the loan and its amount are contained in a tuple so that they can be repeated to describe different loans. Figures 3 shows this tuple, which appears in both UK GAAP and UK-IFRS taxonomies.
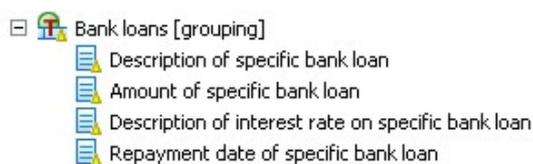
Figure 3. Example of a tuple. The tuple item itself, ending in '…[grouping]' is not used in tagging, but the tags contained in the tuple (i.e. underneath the heading) may be.

Tuple items themselves just act as the parent of a group and are not used in tagging. It is the ordinary items within the group which are used as tags. Tuples can be identified in the accounts taxonomies through their heading element which always carries the term [grouping] in square brackets at the end of the label. (Tuple is a term from mathematics meaning an ordered list of elements.)

There is no limit on the number of times which tags contained in a tuple may be repeated in an XBRL report.

A special case of tuples is those which contain only one tag. An example is the tuple '*Accounting policy changes [grouping]*' which contains only the tag '*Description of change in accounting policy and its impact*'. The purpose of containing this tag within a tuple is to allow it to be used multiple times in a report to tag different descriptions of changes in accounting policies.

3.6   Scope of taxonomies

The UK taxonomies provide tags for financial data items whose appearance in company reporting is reasonably typical or predictable. They do not define tags for every eventuality or for unusual or company-specific line items.

The taxonomies do not provide tags to represent large blocks of text, such as the full Directors' Report. XBRL is intended to represent discrete items of information, so that these may be analysed by software or be easily found, collated and compared. For example, there are tags to represent individual accounting policies, but there is no tag to represent all policies as a whole.

If no suitable tag is available to represent a particular item of data in a financial report, then the item may be left untagged and simply represented by ordinary text in Inline XBRL.

Companies may create their own taxonomy extensions to define tags for company-specific data which is not covered by the main UK taxonomies. However, the use of such extensions for filing to HMRC and Companies House is discouraged at present. By definition, such tags will not be directly comparable to those of other organisations. Section 6.9 covers rules on taxonomy extensions.

The IFRS taxonomy contains an '*Other significant data item*' tag, contained within a tuple, which may be used by companies to tag data which they consider significant but for which no specific tag exists. (Since it is in a tuple, it may be used multiple times in an XBRL report.) Its use is optional. If it proves widely used, a similar tuple may be included in a future version of the UK GAAP taxonomy.

Documents published with each taxonomy give more information on its scope and dates of validity. This is covered more fully in section 6.0 on taxonomy availability and management.

3.7   Tagging requirements

In principle, every data item in a company report should be tagged if an appropriate tag (or combination of tags) exists for that item in the relevant taxonomy.

However, for the first two years of XBRL mandated use, up to 31 March 2013, HMRC has set a **reduced tagging requirement** to help users adapt to XBRL and to limit effort involved in manual tagging and in software development. Under this approach, users have to use only a minimum set of tags. This minimum set represents about a third of the available tags in the accounts taxonomies.

The **minimum tagging set** is defined in special taxonomy presentation views and Excel lists. Software for manual creation of XBRL reports SHOULD highlight the minimum set clearly. Experience has shown that the minimum set is best understood when shown as part of the full set of tags, rather than in isolation from it.

The definition of the minimum set is described more fully in section 6.5 on taxonomy availability and management.

Despite the availability of the minimum set, preparers of accounts in XBRL are still encouraged to use the full set of tags in taxonomies when tagging their accounts. This gives better tagged information and helps prepare for full tagging in due course.

3.8   Practical use and structure of taxonomies

Taxonomies should be viewed and used in appropriate XBRL software. Excel lists showing taxonomy content are published with the taxonomies but they do not provide a convenient view and are not able to represent taxonomy features clearly. They are best limited to use for reference.

Corefiling Ltd's Yeti site at bigfoot.corefiling.com/howto.html provides an efficient view of the UK taxonomies.

A single taxonomy consists of a number of files, containing links to each other. The main taxonomy file, containing the basic list of tags, is known as a schema file and has an .xsd extension. Other files, known as linkbases, contain lists of labels, the presentation view, references, dimensional definitions and other information. They have .xml extensions.

Users should open taxonomies in appropriate software through the main taxonomy entry files, which are listed in the taxonomy documentation. These entry files, which are always schema .xsd files, will automatically import the relevant taxonomy file set.

4.   XBRL tagging of data

4.1   XBRL tagging – basic principles

In the simplest terms, the XBRL tagging of a report is achieved by matching a tag in a taxonomy to a data item in a financial statement. The data item concerned may consist of a monetary value, an ordinary number, a date, a section of text or some other standard type of data.

For example, if a financial statement contains the line item 'Operating profit £300,000' then the value £300,000 should carry the XBRL tag whose label is '*Operating profit (loss)*'. Note that only financial values carry the monetary tag; the description in the human-readable accounts remains untagged and is handled purely as text.

Some textual data in reports has associated tags and should be tagged accordingly. This includes the text of specific declarations, policies and descriptions.

Data which applies to different periods is not represented by different tags. The period is represented by the date context applied to an item. For example, the same tag is used for operating profit for 2009 as for 2008. Similarly, values at the beginning and end of periods are distinguished by date – not by tag. (The taxonomies contain some tags with labels ending '…start of period' and '…end of period'. This is purely to aid presentation and help users identify tags. These start/end labels reference the same underlying tag.)

Taxonomies do not contain tags to represent footnotes. These are handled through an XBRL footnote mechanism which allows preparers freely to attach footnotes to any data item.

The rest of this section provides guidance and rules on the tagging of reports. The following section, 5.0, provides guidance and rules on the entry of data values.

The rules stated below refer to tag in the singular, but they must also be taken to mean combinations of tags, covering both the line item tag and associated dimensional tags, where appropriate.

4.2   Choice of taxonomies

RULE*:   Users MUST tag reports with taxonomies which are appropriate for their form of reporting. For example, companies reporting under IFRS must use the UK-IFRS taxonomy.*

Available taxonomies with links to supporting information and dates of validity are listed in section 6.0 on taxonomy availability and management. In general, the correct choice of taxonomies for any company should be obvious.

4.3   Choice of tag

RULE: *A data item MUST be matched against the closest available tag in the appropriate taxonomy, based on the tag's label, position in the presentation view, accounting reference, data type and period type PROVIDED that the use of the element to represent the data item does not introduce a material distortion in the meaning of the business report.*

In general, the appropriate tag for a data item should be relatively obvious once the tag is located in the taxonomy. For example, an item in the profit and loss statement described by a company as 'Profit prior to tax' and appearing prior to the tax charge on ordinary activities can obviously be matched against an element in that position in the UK GAAP taxonomy labelled '*Profit (loss) on ordinary activities before tax*'. Clearly, the label used for an item in a taxonomy may not exactly match the description used by a company.

The position of a tag in the presentation view of a taxonomy is a strong clue to meaning: for example, a tag listed in the taxonomy under 'Operating costs' is obviously an expense item and not an asset.

However, a tag's position in a presentation view will **not** necessarily match that of the corresponding item in a company's report. Companies vary significantly in where they choose to place items in their reports. The presentation view in the taxonomy provides guidance on meaning but it is NOT definitional. For example, tags from the primary statements section of an accounts taxonomy may be used for line items in the notes of a company report and vice versa. Companies may thus find suitable tags in locations which do not match the particular presentation of their accounts.

Companies may use differing terminology for the same accounting concept. Preparers of XBRL reports must not be distracted by terminology and should identify the real meaning of items and tag accordingly.

The basic rule on matching allows some latitude in the application of tags to line items in reports. It seeks a **best available** match. It recognises that the limited number of tags in a taxonomy cannot represent all the subtlety of meaning which a company may impart through the descriptions and details of formatting which it employs in its financial statements. The latter may be reproduced using Inline XBRL, while tagging is used to convey the general meaning of the item concerned.

Nevertheless, tags should not be 'stretched' in their meaning in order to tag a data item. This would undermine the consistency of tagging across companies.

It is the responsibility of the reporting organisation to make a reasonable judgement on the application of tags in its financial reports.

4.4   Scope of tagging

RULE: *All business data items in a report MUST be matched against an XBRL tag IF an appropriate tag is available in the taxonomies. However, up to 31 March 2013, organisations may use the minimum tagging versions of taxonomies as defining the essential tagging requirement. After that date, tagging will be required against the full version of accounts taxonomies. It may continue against the minimum tagging version of the CT taxonomy.*

Tags are expected to be applied to the financial sections of reports. Data in the Directors' and Auditors' Report is only expected to be tagged if specific tags exist for this data within the Directors' and Auditors' Report sections of the taxonomy. Other textual reports, such as Chairman's Statement, Financial Review and the like, if they exist, are NOT expected to be tagged.

For example, information on turnover or profit in the Directors' Report need not be tagged since it is assumed this data will be tagged in the financial section of the report. However, information on directors' remuneration may only appear in the Directors' Report and must then be tagged there. Tags for this data exist in the Directors' Report section of the taxonomy.

4.5   Significant numeric data

RULE: *Significant numeric data presented within text in the financial section of a report MUST be tagged with the appropriate numeric tags for that data. It MUST NOT be hidden within a text tag or within an XBRL footnote.*

This rule reflects the fact that numeric data may be hidden from analysis software by tagging it as text or dropping it within a footnote. The choice between reporting numeric data as a line item or placing it in a footnote may not be important to a human reader, but it is important when data is encoded in

XBRL.   Note that this rule is **not** concerned about how data is displayed in a human-readable presentation – purely about how it is tagged.

Where appropriate tags exist for a section of text and numeric data within the text, then **both** the text and the numeric data MUST be tagged.

4.6   No tag available

RULE: *IF no tag in the appropriate taxonomy provides a suitable match for a particular data item, the preparer of an XBRL report SHOULD report the item as untagged text in Inline XBRL.*

4.7   Alternative tags

RULE: *When alternative tags, of different levels of granularity, in a taxonomy match a data item in a business report, preparers of XBRL reports MUST choose the tag which best represents the intended meaning and level of granularity of the data item. In doing so, they MUST abide by the following rules:*

   a.   *If the data item is intended to represent a broad total, then the tag which represents such a total MUST be used. In particular, broad total tags should be used to represent data in primary statements of accounts.*

   b.   *If the data item is intended to represent a detailed breakdown, then the tag which represents that level of breakdown MUST be used. In general, detailed or granular tags SHOULD be used to represent data presented in notes to the accounts.*

Alternative tags with different degrees of generality will often be available to match an item in a business report. The positioning of the tags within a taxonomy – and thus the level of detail they are intended to represent – will indicate which should be used.

For example, a company may report 'bank interest receivable' in its profit and loss statement. This must be matched against the tag '*Other interest receivable and similar income*' in the profit and loss statement section of the taxonomy. It must not be matched against the tag for '*Interest receivable on bank deposits*' buried within a breakdown of types of interest receivable in the notes section of the taxonomy. (Clearly, if no other types of interest are received, the two items will have the same value, but the aim of this rule is to ensure that tags representing broad totals are used consistently by different organisations.   The alternative tags concerned will often have different accounting references.) Failure to follow this rule will mean that tags for expected totals will be missing.

By contrast, for example, a company may report 'bank overdrafts' in a note showing a detailed breakdown of liabilities. The taxonomy may contain tags for such a breakdown representing (a) '*bank borrowings and overdrafts*', (b) '*bank borrowings*' and (c) '*bank overdrafts*'. If the company does not have any bank loans, it may appear that the company line item can be matched against either (a) or (c). In this case, however, the data item must be matched against (c) – the tag in the breakdown which specifically matches the meaning and level of granularity of the line item.

Similarly, a company may report 'corporation tax paid' as the sole tax related item in its cash flow statement. This must be matched against the tag '*Taxation expense (credit)*' shown in the taxonomy cash flow statement. The tag '*UK corporation tax paid*' exists to tag such an item when it appears as part of a detailed breakdown in the notes to cash flow, alongside other tax payments and receipts.

This is an important rule which resolves a likely difficulty in matching of data. It MUST be enforced by software which handles automated tagging and supported by software which enables manual tagging. Incorrect tagging of items where alternatives exist will lead to inconsistent creation of reports in XBRL

4.8   Unique application of tags

RULE: *Apart from in the special case of tuples, the value assigned to each tag for a single context in an XBRL report MUST be unique. The same tag MUST NOT be assigned to different data values with the same context.*

The context of an item means the period, entity and dimensions to which it applies.

This rule means that the same tag must not be used for different data in the same report. For example, if the '*Operating profit (loss)*' tag is attached to a value of £1 million for the financial year 2008, it must not also be attached to a value £1.5 million for the same period and company.

This rules ensures the consistency of reports from the point of view of both accounting and tagging.

Clearly, the same tag may be reused for different time periods and for different dimensions, such as continuing operations, joint-ventures and the like.

4.9   Repetition of tags within tuples

RULE: *Tags within tuples may be used multiple times for the same context within an XBRL report, but in this case they must be reported in different occurrences of the tuple.*

This rule reflects the normal functionality of tuples.

4.10   Tagging of multiple occurrences of data items

RULE: *If the same data item appears in different places in a financial section of a report then ALL occurrences of that data item MUST be tagged, even if different scaling applies to some occurrences. This rule ensures that data is consistently reported in XBRL and discrepancies between human readable and XBRL reports do not occur.*

For example, the same accounting line item may appear both in a primary statement and in a note to the accounts. Both occurrences must be tagged.

This rule ensures that data in financial reports is filed consistently and enables a range of basic validity checks. It helps to ensure that different numbers for the same thing do not appear in different places within a report. It is important, among other things, for assurance on accounts.

This rules concerns the financial section of accounts, not the textual reports which precede the financial section. The data which should be tagged in the textual reports is covered in section 4.4.

4.11   Period type

RULE: *Data items MUST be matched against tags of the correct period type.*

This is a special case of Rule 4.3 on choice of tags. All XBRL tags carry an instant or duration period type. Income, expenses, and cash data are flows, measured over a period, while assets and liabilities are stocks, measured at an instant. Most text tags, including declarations, are treated as duration type in XBRL. The period type determines the date context applied to items in XBRL reports.

This rule aids accurate tagging as well as ensuring correct processing of data in XBRL reports. For example, if an income item or a movement in assets is being tagged with an instant period-type tag, that is a clear indication that the wrong tag is being applied.

4.12   Use of 'generic' tags

A small number of dimensions contain 'generic members' to represent expected breakdowns of information. For example, the '*Entity officers*' dimension includes Director 1, Director 2, etc. as well as Chairman, Chief executive and the like.

Other dimensions with generic members include:

Acquisitions: Acquisition 1, Acquisition 2, etc.
Joint-Ventures, Associates and Subsidiaries: Associate 1, Associate 2 etc.
Business and operating segments: Business segment 1, Business segment 2 etc.
Pension schemes: Pension scheme 1, Pension scheme 2 etc.

The identification of dimensions with generic members should be obvious. In case of any doubt, these are dimensions whose members have a sequence of numbers after their names.

All of these dimensions are attached to a name and / or description tag so that the identity of a particular dimension member may be defined.

For example, there is a '*Name of entity officer*' tag which is linked to the '*Entity officers*' dimension. Similarly, there is a '*Name of defined benefit scheme*' tag which is linked to the '*Pension schemes*' dimension.

The following rules apply to the use of generic dimension members.

RULE: *When a generic dimension tag is used in an XBRL report the associated name and/or description tag MUST be used in combination with that tag to provide a human readable identification.*

For example, generic dimension tags like Director 1, Director 2, Acquisition 1, Acquisition 2 must be identified using the appropriate name tag in combination with them.

RULE: *Generic dimension tags MUST be used consistently within a report. Any data tagged with a particular generic dimension tag MUST relate uniquely to that single dimension tag.*

For example, if Director 1 has been identified as Joe Bloggs, then the Director 1 dimension tag must be used consistently throughout a report to apply only to data related to Joe Bloggs. A single generic dimension tag must not be used to identify different things within a single report.

The number of generic tags defined in each dimension should be more than sufficient for most purposes. For example, the '*Entity officers*' dimension allows up to 80 directors to be identified, since each of the 40 generic tags for director may be separately identified as either executive or non-executive.

In the very rare cases where the number of generic dimension tags is insufficient, preparers may use text in Inline XBRL to report the data which cannot be tagged.

4.13 Use of 'fixed value' tags

A small number of tags in the accounts taxonomies have a predefined fixed value of 'nil'. They have their effect simply by being included in an XBRL report in combination with an appropriate dimension tag. They do not contain any value in the XBRL report.

An example is '*Country of formation or incorporation*'. To represent country of incorporation, this tag should be included in an XBRL report in combination with the appropriate dimension tag from the '*Countries*' dimension. This ensures unambiguous identification of the country concerned.

Another example is '*Director signing report*' in the Directors' Report section. This tag should appear in combination with the dimension tag identifying the director concerned from the '*Entity officers*' dimension. (The name of the director is defined separately by the '*Name of entity officer*' tag used in combination with dimension tag for the director.)

4.14 Use of 'free-text comment' tags

RULE: *Free-text comment tags MUST only be used to cover supplementary comment in the specific area to which they apply. They MUST NOT substitute for specific tags where the latter would be appropriate.*

For example, free-text comment tags should be used to tag the general explanation which might appear at the bottom of a note to the accounts, for which no other suitable tag exists.

4.15 Use of tags for 'Other…' data

A number of tags represent a residual amount from a list of items. An example is '*Other creditors*'.

These 'Other' tags may be used to tag items which are genuinely labelled as other / residual in a company report or they may be used to tag a single remaining item in a list for which no other suitable tag exists. However, a single other tag MUST NOT be used to tag multiple different items for the same period. This would break rule 4.8 above on the unique application of tags. If multiple items exist for which no tag is available, they may simply be reported as text with no tagging.

4.16 Compulsory tags

RULE: *The following tags MUST be used in XBRL **accounts** to aid in processing:*

1. *Entity current legal or registered name*
2. *Companies House registered number (where applicable)*
3. *Company dormant / not dormant*
4. *Company trading / not trading*
5. *Start date for period covered by report*
6. *End date for period covered by report*
7. *Directors report date of signing*
8. *Directors signing directors report*
9. *Balance sheet date*
10. *Balance sheet date of approval*
11. *Balance sheet approving directors / authority*
12. ***All** declarations under 'Statements in Directors' Report' and 'Directors' or entity's declarations', which apply to the entity concerned.*

The rules on the directors' report apply to the equivalent of this report in organisations which do not publish a directors' report. For example, they apply to the trustees' report provided by charities.

HMRC and Companies House may also set additional compulsory tagging requirements in their interface specifications.

Software should also automatically add tags to an XBRL reports as follows:

> 13. *Software SHOULD generate an occurrence of the tuple 'XBRL document author' containing the name and version of software tagged with the 'Name of author' tag and the text 'Software' tagged with the 'Description or title of author' tag.*

This is to enable the use of software to be tracked and feedback to be given to software providers.

4.17   Unreported data

RULE: *Data which is listed in a financial statement but is not reported, such as data represented by a dash or a blank in a table, SHOULD NOT be tagged.*

Data values which are represented by dashes or similar indicators of unavailability should be treated as not reported. They should thus be left untagged. (Tagging of such data will require it to be assigned a value, such as zero. This will generally not be the meaning a preparer wishes to convey.) Figure 4 shows an example of a typical table which includes unreported data.

Tangible fixed assets

| | ----- Land and Buildings------ | | |
	Freehold £m	Long Leasehold £m	Short Leasehold £m
Cost			
At start of period	0.3	3.4	35.7
Additions	-	1.5	-
Disposals	-	-	-
Gains from revaluations	-	-	-
Reclassifications	-	0.4	-
Transfer from group company	-	-	0.4
At end of period	0.3	5.3	36.1

Figure 4. Table with dashes representing unreported data.
The values represented by dashes should not be tagged.

4.18   Tagging of comparative data

RULE: *In general, comparative data for preceding periods in financial reports MUST be tagged, just as data for the most recent period is tagged. This rule includes previous period data for which no current data is published. However, HMRC is **NOT** asking for previous year comparatives in the **first** year of mandatory filing for the purposes of accounts included as part of the CT600 return.*

The exception to the general rule for the first year of mandatory filing to HMRC from 31 March 2011 to 31 March 2012 reflects the fact that mandatory tagging did not apply prior to 31 March 2011. Preparers are still encouraged to provide tagging of comparatives, but it is not mandatory to do so.

4.19   Distinction of company and group data

The dimension tags '*Consolidated*' and '*Company [default]*' exist to distinguish group and company data. Their use will normally be straightforward, with company being the default. In some cases, however, an organisation may present some data in its accounts as applying to both group and company. For example, such combined accounts may show separate balance sheets for the group and the company, but a single table for tangible assets, with the same tangible asset values applying to both group and company. The general rule for handling such cases in Inline XBRL is:

RULE: *When group and company data in a financial report is being tagged, a data item which represents a value for* **both** *the company* **and** *the group MUST be tagged twice: once using the appropriate 'Consolidated 'dimensional tag to identify the data as pertaining to the group and once without a tag for consolidation, indicating that it pertains to the 'Company [default]. Clearly, other tags attached to the data item will be identical.*

This double tagging is necessary to identify the correct meaning of the data to software.

Note, however, that up to 31 March 2013, HMRC has said that tagging of group data is **NOT** mandatory. Preparers may file group data in ordinary text format, without tagging.

Preparers reporting group accounts under IFRS and company accounts under UK GAAP in a single Inline XBRL document may link the document to both taxonomies. There is no technical limit on the number of taxonomies which a single iXBRL document may reference. Clearly, in such a combined document, GAAP data must be tagged by the UK GAAP taxonomy and IFRS data must be tagged with the UK-IFRS taxonomy.

4.20   Tagging of the Detailed Profit and Loss

Preparers may tag the Detailed Profit and Loss statement using the Detailed P&L section in either the Corporation Tax (CT) taxonomy or the UK GAAP taxonomy. The latter provides more tags and more granular coverage. The former is smaller and meets the minimum tagging requirements set by HMRC. Preparers SHOULD choose one or other Detailed P&L section, rather than mixing the two.

In due course, after the end of the minimum tagging period up to 31 March 2013, a separate Detailed P&L taxonomy module which is not contained within either the CT or UK GAAP taxonomies may be provided. This could be freely used with any other taxonomy.

4.21   'Not applicable' tag

A special tag, '*Not applicable*', is defined as a dimension member in a number of dimensions. When included, it is always the default tag in the dimension. Its full label is '*Not applicable [default]*'.

This tag automatically causes the dimension concerned to be ignored, except when a preparer actively uses a tag from the dimension. It exists for technical reasons and simplifies the design of dimensions and the work of tagging.

Accounts preparers should never need to use this tag when tagging data and effectively can ignore it.

4.22   Detailed Tagging Information document

A separate **Detailed Tagging Information** document will supplement this guide by providing information on detailed XBRL tagging issues and answers to specific questions on tagging. It will be frequently updated and will be published on the XBRL UK website at www.xbrl.org/uk/TechGuidance/.

An example of specific advice on tagging relates to the use of tags for movements in asset values and corresponding income and expenses. Asset value movements, such as '*Tangible fixed assets, depreciation, charged in period*', are handled by separate tags from corresponding income and expense items, such as '*Depreciation of tangible fixed assets, expense*'. This is because they are treated as separate accounting concepts with opposite balance attributes.

4.23   Examples of tagging

A set of examples of tagged accounts and computations is being published on the XBRL UK website at www.xbrl.org/uk/TechGuidance/ and other websites.

These complement this document and illustrate its rules and guidance. The examples are not intended to substitute for the explicit rules in this document.

5.0   Entry of data values

5.1   Entry of data values – introduction

This section describes some key aspects of the entry of data values in XBRL reports. It sets out a number of rules and conventions.

As far as possible, software is expected to implement these rules and guidance, helping preparers to achieve correct data entry with a minimum of effort. The XBRL and Inline XBRL specifications [REFS] MUST be consulted for all technical definitions relating to data entry.

5.2   Entry of numeric data – basic principles

Software should make it easy for accounts preparers to enter numeric data in the format and to the level of accuracy they require. Preparers should not have to understand all the XBRL features which govern entry of numeric values.

Numbers in accounts may be presented in a variety of formats, but they must be entered as XBRL values in a consistent way. Inline XBRL allows underlying XBRL values to be transformed into alternative presentation formats. For example, an underlying XBRL value of 3500 may be presented to the reader as 3,500, 35 hundred or 3.5 thousand.

A number which appears in the human-readable view of an Inline XBRL report is thus not necessarily identical in format to the underlying XBRL value – but it must have the same meaning.

The underlying value in XBRL must follow rules on XBRL data entry. XBRL requires numbers to be entered in a format 'nXd' where n represents an indeterminate set of figures before the decimal point, X represents an optional decimal point and d represents an indeterminate number of optional figures after the decimal point. Examples of valid numbers entered in an XBRL report include '56831244', '8162' and '4.5'. A XBRL decimals attribute determines the number of decimal places to which a particular figure is accurate.

The preparer is free to choose the format of presentation of numbers in the human-readable accounts. Scale factors and transformation rules in Inline XBRL enable the transformation of an XBRL value into a format aimed at a human reader, so that 3500 may be presented as 3.5 thousand. Software should give preparers of XBRL reports a simple means of controlling numbers and their presentation without them having to understand underlying XBRL rules and terminology.

The currency used for ordinary monetary values is determined by the currency defined in the unit reference (unitRef) attached to each value. Again, software should give preparers easy ways of controlling the currency of monetary values.

The '*Currencies*' dimension defined in the accounts taxonomies is NOT used for assigning currencies to monetary values. It is used for identifying the currency related to particular declarations or data items. For example, the fixed-value tag '*Principal currency used in business report*' must be combined with a tag from this dimension to define the principal currency. Similarly, the currencies dimension may be used to define the currency to which a particular interest rate applies or the currencies in which financial instrument concentration risks apply.

Various data types are used for certain types of numeric data. For example, a 'Shares' type is used for tags representing numbers of shares. The full set of data types is listed in section 3.3. The use of some of these is discussed below. These data types help to ensure correct tagging and data entry and also support validation of XBRL reports.

5.3   Positive and negative values

The correct positive and negative sign must be applied to data values in an XBRL report. This sign is determined by XBRL rules based on the taxonomy. It is NOT necessarily the same as the sign which is used in the human-readable view of a report.   The latter is controlled by the preparer and will depend on the particular conventions which a company follows. (Signs can be transformed between the underlying XBRL data value and the human-readable presentation using features of Inline XBRL.)

RULE: *Preparers of XBRL reports MUST follow the rules below when entering XBRL data values:*

> a.   *Data MUST always be entered as positive UNLESS rule (b) below requires otherwise.*

> b.   *Where data may be positive or negative, the label will indicate the correct sign of the item. Labels will use brackets around terms to show what data should be entered as negative.*

Examples of sign indicators in labels are:

- *Operating profit (loss)*
- *Net current assets (liabilities)*
- *Net cash flow (outflow) from financing*
- *Funds (debts) acquired with subsidiaries*

If a company reports an operating profit, it will thus enter the value of the profit as positive. On the other hand, if it reports a loss, it will enter the value of the loss as negative. Similarly, it will enter funds acquired with subsidiaries as positive, but debts acquired as a negative value.

The taxonomy also allocates debit / credit balance indicators to some monetary tags. These may help guide users on the correct sign, but they only sensibly apply to income and asset / liability data and the wording of labels always takes precedence in determining sign.

5.4   Accuracy of values

RULE: *The decimals attribute MUST be used in XBRL reports to indicate the accuracy of numeric values. The precision attribute MUST NOT be used.*

The XBRL specification allows two alternative methods of determining accuracy, decimals and precision. For simplicity and to avoid certain difficulties which can arise with the use of precision, the use of decimals is mandated for XBRL reporting in the UK.

The decimals attribute, which determines the number of decimal places to which a particular figure is accurate, is vital to determining the true, underlying value of numbers in XBRL. For example, the numbers 12.34 and 12.00 at decimals 0 have an identical value of 12. The zero decimals attribute means that all numbers after the decimal point are insignificant / unreliable and should be ignored. Similarly, 12.343 and 12.341 at decimals 2 have the same value, but at decimals 3 do not.

5.5   Period Context

The dates which apply to a data item in an XBRL report are determined by the period context. This is quoted in terms of the date of a day (yyyy-mm-dd) and may apply either to an instant (yyyy-mm-dd) or to a duration (from yyyy-mm-dd to yyyy-mm-dd).

RULE: *The assignment of period contexts to values in an XBRL report MUST be consistent with both the period covered by the report and the data concerned.*

Period contexts will thus align with reporting periods. For example, '*Operating profit (loss)'* over a financial year ending on 31 March 2010 will have a period context reflecting the duration from 1 April 2009 to 31 March 2010. '*Net assets (liabilities)'* at the end of the period will have a period context of the instant 31 March 2010. All taxonomy tags carry a period type attribute indicating whether they are measured at an instant or duration.

Dates of specific events must have contexts reflecting the period covered by the report – they do NOT take contexts matching the specific date they contain. For example, a date of valuation of tangible assets should have a context reflecting the end of the reporting period (the balance sheet date) – not a context which matches the date of the valuation. Similarly, the date of signing of the balance sheet should also have a context reflecting the balance sheet date – not the date of signing, which may be somewhat after period covered by the report.

This approach avoids preparers having to create a multiplicity of contexts to reflect different events.

The **start period** of a duration is defined by convention as midnight at the **start of a day**. The **end period** of a duration and the **instant date** is defined by convention as midnight at the **end of a day**.

An important consequence of this is that an **instant** date for **beginning** of period is actually midnight on the **previous** day. In other words, the instant date for the period beginning 1 Jan 2010 is actually 31 Dec 2009. (An instant date of 1 Jan 2010 means midnight on that day, 24 hours into the period.) Note that this reasoning applies to instant contexts, not durations.

This has important consequences for the way context dates are assigned to movement analyses and similar data. A movement analysis covering two contiguous periods requires five context dates, not seven. An example is shown overleaf.

1.   Value at end of previous year, 31 Dec 2008 (instant context 2008-12-31)
2.   Value at start of year, 1 Jan 2009 (**also** instant context 2008-12-31)
3.   Change during the year from 1 Jan 2009 to 31 Dec 2009 (duration context 2009-01-01 to 2009-12-31)
4.   Value at end of year, 31 Dec 2009 (instant context 2009-12-31)
5.   Value at start of year, 1 Jan 2010 (**also** instant context 2009-12-31)
6.   Change during the year from 1 Jan 2010 to 31 Dec 2010 (duration context 2010-01-01 to 2010-12-31)
7.   Value at end of year, 31 Dec 2010 (instant context 2010-12-31)

Note that the contexts for lines 1 and 2 and for 4 and 5 are identical. Clearly, the values and contexts for data at the end of period and the beginning of a consecutive one must be identical.

This may not be intuitively obvious to preparers looking at dates in a human-readable version of accounts. Software must help preparers to assign dates correctly and easily. Ideally, it should hide underlying XBRL reasoning on dates from users.

Clearly, restatements may alter a value at the start of a period, but that is handled through a separate mechanism from dates. Restatements are distinguished through the '*Restatements*' dimension.

5.6   Tagging of text

A large range of tags of string data type are available for tagging of text. These range from tags for simple text, such as entity name, through to longer declarations or descriptions, such as tags for accounting policies. Dimension tags may apply to text tags in exactly the same way as numeric tags. For example, the policy on a particular class of tangible assets may be identified by combining the '*Tangible fixed assets policy*' tag with the appropriate dimension tag for that class.

Any text, including paragraphs, numbers and other formatting, may be tagged with a text tag. However, preparers should note rule 4.5 above on not burying significant numeric data within a text tag. Where it is necessary to tag a section of text which includes numeric data for which a tag is available, preparers must tag the numeric data **as well as** the section of text concerned.

Preparers must make a reasonable judgement on precisely what portion of a particular textual statement should carry a tag. In most cases, this should be obvious. The granularity of text string tags has been defined, as far as practical, to accord with likely company textual statements.

5.7   Tagging of footnotes

Footnotes to particular data items MAY be attached to the item using the XBRL footnote mechanism. The taxonomies do not define footnote tags, as such. However, if significant numeric information is contained within a footnote, this data must be specifically tagged, in line with rule 4.5.

XBRL does not provide a mechanism for tagging a whole line or column in a table. In such cases, preparers must attach the XBRL footnote to all the data items concerned. Software should make it easy to attach XBRL footnotes in this way.

If relevant footnotes are not attached to data items using the XBRL footnote mechanism, anyone analysing raw XBRL data will not be aware that an explanatory footnote is available.

Free-text comment tags are available for many statements and notes. However, these are intended to reflect general subsidiary comment on the subject matter of the whole statement or note, not a footnote on a particular data item. Clearly, in some cases, it may be a matter of judgement on whether the use of an XBRL footnote or a free-text comment tag is most appropriate.

5.8   Replacement of numeric information by a textual statement

In some cases, financial reports may replace an expected numeric item or set of numeric items with an explanation why that data is unavailable.

RULE: *The replacement of a numeric item by a statement on its unavailability MUST be handled in XBRL reports by either:*

a.   *Using the text tag specifically provided for this purpose. For example, the UK GAAP taxonomy provides a tag for a statement that a company is exempt for providing a cash flow statement. (Only a small number of tags of this type are available.)*

b.   *Using the tag for the numeric item concerned, but with an XBRL 'nil value', and attaching the statement on its unavailability using the XBRL footnote mechanism.*

In most cases, option (b) will be the only one available. An XBRL 'nil value' means null or not reported – it does not mean zero.

5.9   Dates

Tags of date type require XBRL values in the format yyyy-mm-dd. Conversion into other formats for human-readable presentation can be achieved through Inline XBRL transformation rules.

Dates which are not reported at this level of precision are represented in the taxonomy by text / string type tags. This enables the entry of date ranges or dates by month or year. Software should enable preparers easily to enter dates in a correct format.

5.10   Percentages

Percentages are mainly represented by PerCent type tags. Unfortunately, the taxonomies are not entirely consistent on this point and some percentage tags are of decimal type. They will be converted to PerCent type in a later release.

The XBRL Specification requires that percentages MUST be entered as XBRL values using decimal notation, so that 60% is represented in XBRL as 0.6. This rule applies to all percentage tags whether or not they are of PerCent data type. Again, Inline XBRL features enable this to be converted into a normal presentation in the human-readable accounts. Software should enable preparers to enter percentages in a simple and efficient manner, without preparers having to be aware of XBRL rules on formatting of percentages.

5.11   Boolean tags

A number of tags are of boolean type, requiring TRUE / FALSE data entry. Some of these represent company declarations such as '*Entity is trading*'.

RULE: *Preparers MUST ensure that boolean tags representing company declarations are correctly entered with the right value in XBRL reports since these will be treated as formal declarations by the company. These MUST be consistent with textual statements in the human-readable version of a report.*

5.12   Use of XBRL nil values

In general, if no value is being reported for an item, it is not expected to be tagged, as stated in section 4.17.

If preparers wish to tag a line item in a report for which no value is reported (as opposed to a value of zero), they may include the appropriate tag with an XBRL 'nil value'. The latter means null or not reported – it does not mean zero.

The use of this for the attachment of a textual statement explaining why an item is not being reported is described under rule 5.8 above. Preparers MAY also do this when no explanatory statement is provided. They should note, though, that XBRL has no convention to define the meaning of nil in such cases. Nil could carry a host of meanings, including data not available, not known or confidential. The inclusion of tags with nil values and no explanation may prompt queries from receivers and consumers of XBRL reports.

5.13   Entity context

The entity context in an XBRL report represents the entity or company to which the data applies. It consists of two components: (a) a URL of the identification scheme which defines the entity and (b) the code used for the entity within that scheme.

In simple cases, a report will only cover a single entity. However, in some cases reports may include separate results from different entities. For example, consolidated accounts may include the summary financial statements of a joint-venture or other entity which contributes substantially to the group. In these cases, the data from the joint-venture or other entity is distinguished by the entity context applied.

The following two sub-sections set out rules related to entity context.

5.14   Definition of entity context

RULE: *All companies which have a Companies House registered number MUST use the identifier scheme* http://www.companieshouse.gov.uk/ *as their entity identifier scheme in XBRL reports. They MUST use their Companies House registered number as their entity identifier in context.*

An organisation which does not have a Companies House registered number MUST use an identifier scheme defining the main authority which regulates the entity. It MUST use the public reference number allocated to it by that authority as its entity identifier in context.

5.15   Entity identifier for results from related companies

RULE: *If a report includes separate financial results for a joint-venture, associate or subsidiary, then the entity context information applied to this data MUST be identified in the main entity report using tags representing (a) the context identifier and (b) the context identifier scheme URL.*

Under IFRS, this rule also applies to the financial results of acquisitions.

The required tags are in the accounts taxonomy sections containing information on subsidiaries, associates and joint-ventures. For example, the associates section includes tags for '*Context identifier for associate*' and '*Associate context identifier scheme URL*'. The values entered for these tags must be the context data used for the associate concerned.

This approach enables financial results for related companies to be linked to information on the companies in the main entity report.

For example, the main report may include information on an associate named Widget Ltd which is allocated the generic dimension tag '*Associate 1*'. This can be used to tag all information related to Widget Ltd within the main report. However, if separate financial results for Widget Ltd are also provided in conjunction with the main report, the entity context definition applied to these must be entered as values for the context tags described above, combined with the generic dimension tag '*Associate 1*'.

Note that this approach applies only to **separate financial results** of the related companies when these are provided in conjunction with those of the main entity. Data contained within the main entity report which applies to the related companies (for example, share of profit from the associate) is identified by the dimension tag for the associate in the normal way.

Under IFRS, this rule also applies to acquired companies. The relevant tags for acquired entity context information are in the IFRS business combination note.

5.16   Compulsory and recommended tags

Section 4.16 contains a list of compulsory tags which must be used in Inline XBRL reports.

Other tags which preparers may find helpful but which may not correspond directly to data in a company financial report are contained in the Business Report and Document Information sections of the accounts taxonomies.

For example, the Document Information section contains tags on XBRL document filename, version number, last edit date and tuples for document author. The Business Report section tag for '*Description of period covered by the report*' enables distinction of annual, quarterly and similar types of report.

5.17   Use of IFRS tags not shown in presentation views

RULE: *Preparers MUST NOT use tags which may be found in the UK-IFRS taxonomy which are not included in the UK-IFRS presentation views.*

The UK-IFRS taxonomy gives access to tags defined in the base IFRS taxonomy defined by the IASB. It includes some in its presentation views and these are available for use by preparers of UK accounts. However, a significant number of tags in the base IFRS taxonomy have been superseded by UK tags and are NOT included in the UK-IFRS presentation views. They MUST NOT be used by UK preparers.

This should not be an issue for preparers: the unwanted tags cannot normally be seen in ordinary presentations of the UK-IFRS taxonomy. (Technical experts could identify them by tracing links and examining underlying IASB files.)

Preparers should not need to concern themselves with the origin of a tag, whether defined by the IASB or by XBRL UK. They should simply tag with the available tags shown in UK-IFRS presentation views.

5.18   Naming conventions in XBRL reports

Preparers and software providers should follow the conventions below in creating XBRL reports. These should be set by software rather than manually by preparers.

a.   **Context names***: The names (IDs) of contexts should follow a logical pattern which can be read by humans. For example, FY2009 may be a convenient ID for a context representing the financial year duration. Beyond this, no conventions for the naming of context IDs are being set. These may be application or report dependent. The requirement for a logical pattern is purely to enable human checking of underlying files, should this be necessary.

b.   **Filenames of Inline XBRL reports**:   The filename of accounts and tax computation submissions should follow the pattern:

name-of-organisation-yyyy-mm-dd-doctype.html

Where:

- 'name-of-organisation' is an appropriate name to identify the organisation (not necessarily its full official name).
- 'yyyy-mm-dd' is the date of production of the report.
- 'doctype' is an appropriate description of the type of report. For example, it may be used to distinguish between accounts and tax computations.

c.   **Filenames of XBRL instances**: The filename of instance documents generated from Inline XBRL reports should follow the same pattern as (b) above, but with a .xbrl extension rather than .html. This convention is intended to encourage consistency among XBRL users who generate instance documents for some purpose.

6.0   Taxonomy availability and management

6.1   Taxonomy information

The accounts taxonomies are available via the XBRL UK website at   www.xbrl.org/uk/Taxonomies/ and the CT taxonomy is available from HMRC at www.hmrc.gov.uk/ebu/ct_techpack/index.htm.   Their content may also be viewed at the Corefiling Ltd site at bigfoot.corefiling.com/howto.html.   The taxonomies are provided as zip files.   The accounts taxonomies are also published at absolute locations on the XBRL UK website.   The zip files include summary documents listing key information on the taxonomies.

The summary documents include copyright, warranty and limitation of liability statements.   All users MUST consult these documents and note these legal statements before using the taxonomies.

The following table lists information on UK 2009 taxonomies.

Taxonomy	Information
UK GAAP 2009	Schema ref: http://www.xbrl.org/uk/gaap/core/2009-09-01/uk-gaap-full-2009-09-01.xsd Valid from: Immediate Taxonomy main entry file: uk-gaap-main-2009-09-01.xsd
UK Charities 2009	Taxonomy extension to UK GAAP – under development.
UK-IFRS 2009	Schema ref: http://www.xbrl.org/uk/ifrs/core/2009-09-01/uk-ifrs-full-2009-09-01.xsd Valid from: Immediate Taxonomy main entry file: uk-ifrs-main-2009-09-01.xsd
UK-Banking 2009	Schema ref: same as UK-IFRS above Valid from: Immediate Taxonomy main entry file: uk-banking-main-2009-09-01.xsd
CT 2009	Schema ref: http://www.hmrc.gov.uk/schemas/ct/comp/taxonomies/2009-07-03/ct-2009-07-03.xsd Validity: 2009-10 tax year Taxonomy main entry file: ct-2009-07-03.xsd

The schema reference provides the reference from an XBRL report to the required taxonomy.   For the accounts taxonomies, it also represents the website location of a taxonomy schema file.

The taxonomy main entry file is the file which should be opened in XBRL software to view the full taxonomy.   It should automatically import other related files, provided these are available in the correct relative locations.

HMRC may accept accounts based on foreign accounting regulations which use non-UK taxonomies. HMRC will publish information on what foreign taxonomies it will accept.

6.2   Industry sector information in the UK-IFRS taxonomy

The UK-IFRS taxonomy set includes an extension for the banking and finance sector.   This provides an alternative presentation of the UK-IFRS tags to suit the requirements of this sector.   Banking and finance report preparers should find it easier manually to tag accounts using the banking presentation than the ordinary UK-IFRS presentation.

The SAME set of tags with the SAME definitions are available through both the UK-IFRS and UK Banking taxonomies.   The only difference is in presentation.   The banking extension does NOT add any tags which are not available through the main taxonomy, nor does it change the definition of any tags.   Labels of tags used in the banking and main presentations are identical.

The main UK-IFRS taxonomy provides a presentation view suited to the general requirements of typical commercial and industrial companies.

It also includes a section, headed '*Additional industry sector data*' which includes tags for particular industry sectors. This includes the banking and finance sector, investment funds and the mining, oil and gas sectors. The headings for this section are shown in Figure 4.

Figure 4. Part of UK-IFRS taxonomy showing some of the content of the 'Additional Industry Sector Data' section.

Those tagging accounts for a mining company should look for tags in both the main UK-IFRS presentation view and the section for additional extractive industry sector tags. No special presentation view has been created just for mining companies, since, bar the additional tags, this would be very close to that for typical commercial and industrial companies.

The banking taxonomy has an additional industry sector data section containing investment fund tags. Preparers of accounts for investment funds will probably find it most convenient to use the banking presentation.

Some companies reporting under IFRS may sit between sectors, having both a finance and commercial and industrial component. They are free to choose whichever presentation most suits their requirements. They can switch between both, if they wish.

The UK GAAP taxonomy does not include a section for industry sectors. It provides only a general commercial and industrial presentation view. However, a separate extension for charities is available and is described below.

6.3   Charities extension to UK GAAP

Charities preparing accounts in XBRL MUST use the charities extension to UK GAAP.

This is a fully-fledged extension which uses UK GAAP as a base but adds new tags for charities which are not available in UK GAAP. It does not change the definition of existing UK GAAP tags.

The Charities taxonomy is designed as a full extension not as an alternative presentation view (like banking under IFRS) because additional regulations, outside normal GAAP, apply to charities. An ordinary company reporting under UK GAAP cannot use the specific charities tags and MUST NOT use the charities extension.

Aside from the need to use a special extension, exactly the same rules and guidelines apply to charities creating reports in XBRL as apply to ordinary companies.

6.4   Updating of taxonomies

Taxonomies will be updated from time to time to reflect changing regulations and experience with use. In general, it is expected that taxonomies may be updated once per year, although this is dependent on events and experience.

The CT taxonomy will be updated to reflect changing tax regulations and will apply to reporting for a specific tax year.

Accounts taxonomies will have more flexible use dates than the CT taxonomy. Accounting regulation changes may come into force at different times during a year and sometimes may be adopted early by companies. Companies' financial years vary and in practice different companies may report at the same date under different regulations. Each accounts taxonomy will cover as full a range as is practical of regulations which are in force at the time.

We expect to have different date versions of accounts taxonomy available for use at the same time. Companies and accounts preparation software vendors are free to choose which date version to use from the accounts taxonomies available at the time. However, they are encouraged to use the latest available version for their type of reporting.

Preparers will generally be able to use a new accounts taxonomy for filing reports very soon after it is released. Receiving organisations will publish the specific dates from which they will accept use of a new version of a taxonomy.

The removal of a taxonomy from the list of usable taxonomies will be announced as far in advance as is practical in the circumstances at the time. The announcement will appear on websites where taxonomies are published and will also be communicated through other channels.

A new accounts taxonomy will normally be published as a draft for public comment a number of weeks before being finalised. We expect to consult industry stakeholders over the updating and content of new versions of accounts taxonomies.

Versioning reports describing changes in accounts taxonomies will be published in conjunction with updated versions.

6.5   Minimum tagging

As described in section 3.7, HMRC has defined a reduced tagging requirement for XBRL reports up to 31 March 2013.

Information on the minimum tagging requirements for accounts taxonomies is published in a minimum tagging folder in the zip files containing the taxonomies. For both the UK GAAP and UK-IFRS taxonomies, the folder contains:

1.   A document describing the definition of minimum tagging.

2.   An Excel list of the minimum tags. This is a formal definition of the required tags from the accounts sections of the taxonomies.

3.   An Excel tree view of the taxonomy showing the minimum required tags highlighted in colour.

Minimum tagging presentation views of the accounts taxonomies are also available, showing only the content of the minimum tagging set. The document listed under (1) above gives information on the entry files for these presentation views. It also describes supplementary minimum tagging requirements for companies covered by the industry sector additions to UK-IFRS.

Users should consult these files for more information on minimum tagging. Important points to note are:

a.   The whole of the Common Data module of the taxonomies, described further in section 6.6 below, is included in minimum tagging requirements.

b.   List (2) above is the formal definition of the minimum tagging requirement for ordinary commercial and industrial companies; other files simply provide supporting information. Some tags are duplicated in different places in the taxonomy and not all occurrences of minimum tags are necessarily highlighted in colour in the tree view.

The minimum tagging set of the CT taxonomy is defined through a section in the presentation view of the taxonomy.

As stated in section 3.7, software for manual creation of XBRL reports SHOULD highlight the minimum set clearly. Experience has shown that the minimum set is best understood when shown as part of the full set of tags, rather than in isolation from it.

Despite the availability of the minimum set, preparers of accounts in XBRL are still encouraged to provide full tagging using the full set of tags. This gives better tagged information and helps prepare for full tagging in due course.

6.6   Taxonomy components

Taxonomies are made up of components which may be reused in different taxonomies. The UK accounts taxonomies contain several major components. The 'Directors' Report' and 'Auditors' Report' components are used in both the UK GAAP and UK-IFRS taxonomies.

Asides from the accounts sections themselves, the other major component is the Common Data or CD module. This is described in section 6.7 below.

The accounts taxonomies also contain some other small components, such as the files in the 'all' folder of the taxonomy set, which serve a technical purpose.

The CT taxonomy also contains a range of components for different sections of computations.

Components are important to the efficient and flexible creation of taxonomies, but preparers of accounts can generally ignore their existence as separate modules and consider each taxonomy as a monolithic whole.

6.7   Common Data component

An important component of the accounts taxonomies is the Common Data or CD module. This contains tags for standard information which may be required for business reporting. It comprises the following sections of the taxonomies:

- Entity information
- Business report information
- Countries and regions
- Stock exchanges
- Currencies
- Languages
- General purpose contact information
- XBRL document information

The Common Data module includes tags for basic information such as company name and company reference numbers.

The sections on countries, stock exchanges and the like provide standardised lists of dimension tags, enabling reliable identification of such data.

These standardised lists are reused in various sections of the accounts taxonomies.

The CD module includes address, phone number and other tags which can be used to tag contact information. It includes a 'General purpose contact information' section which is tied to various dimensions which allows the contact details of companies and third party agents, such as accountants, bankers and the like to be tagged.   (Contact information tags are repeated in various appropriate sections of the taxonomy.)

6.8   Limitations of taxonomies

While considerable effort has been made to ensure that taxonomies provide accurate and clear coverage of key data in financial reports and are efficient to use, some gaps may exist and some tag definitions may be open to improvement.

Over time, we expect the taxonomies to expand to cover items which may be reasonably commonly used but are missing now from the taxonomies. Although this increases the size of taxonomies, it should make them easier to use by removing uncertainty over the meaning of tags and reducing searches for missing tags. Taxonomies will also be amended, where necessary, to improve their accuracy, clarity and ease of use.

As stated in the introduction to this guide, comments and questions on the UK taxonomies and use of XBRL are welcome. Such feedback should be directed to uktech@xbrl.org

6.9   Company-specific taxonomy extensions

Taxonomies MAY be flexibly extended through extension taxonomies which add to or modify the tags in the base taxonomy or provide alternative views of the content. However, to be useful, extension taxonomies must be created according to strict rules. They will otherwise (a) undermine the meaning of tagging based on the original taxonomy and (b) provide inconsistent or unclear tags which cannot be usefully analysed or compared.

Although companies MAY create their own taxonomy extensions to represent company-specific data when reporting to Companies House and HMRC, they are discouraged from doing so, as stated in section 3.6.

By definition, tags added in company extensions will not be directly comparable to those of other organisations.

Any a preparer of an XBRL report which chooses to create an extension may find the report is subject to additional scrutiny, since it essential to confirm that the rules below on extensions are followed.

RULE: *Preparers of XBRL reports MUST follow the rules when creating an organisation-specific extension:*

a.   Preparers of XBRL reports MUST NOT create extension taxonomies UNLESS these are required to represent data which is (a) material to the business report concerned AND (b) not covered in the published XBRL UK taxonomies.

b.   Extension taxonomies MUST NOT under any circumstance create elements which broadly duplicate the meaning of elements in the basic taxonomies. Instead, the latter elements should be used to represent the data concerned.

c.   Extension taxonomies MUST NOT change the definition of elements in the basic taxonomies, for example by removing dimensional links or accounting references or altering basic attributes of elements.

d.   Preparers MUST NOT create extension taxonomies for purely presentational purposes, such as amendment of taxonomy labels. Presentational requirements MUST be handled using Inline XBRL

e.   Any extension MUST follow the design described in this Preparers Guide and other technical design documents published by XBRL International, XBRL UK, HMRC and Companies House. Any extension MUST be fully consistent with the design of the main UK taxonomies and the styles and conventions which they use. This rule is to ensure that extensions are compatible with the main UK taxonomies and software intended to handle XBRL data in the UK.

f.   Any extension MUST follow the naming conventions on extension filenames, namespace and namespace prefix which will be published separately by XBRL UK. [Publication details are TBD.]

6.10   Submission of Inline XBRL reports

As stated in the Introduction, this guide does **NOT** cover the process and requirements for submission of filings to HMRC, Companies House or other agencies. They will publish further rules and guidance relating to their specific requirements for XBRL filing, including technical rules for the use of the UK government gateway.

7.   Technical guidance

7.1   Technical guidance - introduction

This section provides additional guidance and information aimed principally at developers of XBRL software. It assumes readers of this section will already be familiar with the XBRL specifications.

It is expected that software for use in the UK will, as far as practical, implement the rules and guidance set out throughout this document, making the task of creating reports in XBRL as simple and automatic as possible for report preparers.

7.2   The XBRL specifications

This guide provides rules and information which supplement the XBRL specifications. However, it does not substitute for the XBRL specifications. Developers of XBRL software should be familiar with the main XBRL specification and its related modules. The main specification documents which are relevant to the UK are:

- Core XBRL 2.1 specification [SPEC].

- XBRL Dimensions specification [DIMS].

- Inline XBRL specification [iXBRL].

These specifications, published on the XBRL International website at the locations given in the References appendix, are accompanied by conformance suites to enable developers to test their products.

A versioning specification is in preparation. A specification has also been published for the use of formulae within XBRL but this is not being adopted as part of XBRL UK taxonomies.

7.3   Inline XBRL

Further information on the use of Inline XBRL in the UK is provided in the **HMRC CT Inline XBRL Style Guide** available from www.hmrc.gov.uk/ebu/ct_techpack/index.htm.

There is a requirement for software to enable easy checking of tags in an Inline XBRL report as well as to create such reports. Preparers, auditors and others will need efficient ways to view and confirm the scope and accuracy of tagging in Inline XBRL documents.

7.4   Dimensions

The design of dimensions in the accounts taxonomies is founded directly on the XBRL Dimensions specification. Developers should base their software on this specification, rather than on an understanding gained from interpreting the taxonomies. This note assumes developers will have read that specification.

Additional points to note on the design of dimensions in UK taxonomies are:

1.   All dimensional domain members (described as dimensional tags in the preceding non-technical sections of this guide) have a domainItem data type and are abstract. No other tags have this type. They can thus unambiguously be identified as domain members. Clearly, they are also shown as children of dimension items in the definition linkbase.

2.   Each dimension is defined in its own extended link role. If a default exists for a dimension, it is defined within that role. A dimension thus always has the same default – it is not given a different default when used in different hypercubes.

3.   Hypercubes define the dimensions which may be used in combination with one another and the primary items (i.e. ordinary line items) which are linked to them.

4.   Each hypercube is defined in its own extended link role. The primary items (i.e. ordinary line items) linked to the hypercube are defined within the same role. The dimensions within the hypercube are attached back to their dimensional definition through the target role attribute.

5.   All hypercubes are linked to primary items through the 'all' relationship. The UK taxonomies make no use of 'not all' constructs.

6.   All hypercubes are closed. Fundamentally, this means that the relationship between primary items and dimensions is fixed by the taxonomy. A primary item cannot be reported with a dimension member to which it is not linked in a hypercube.

7.   All usable primary items in the UK accounts taxonomies are attached to one or more hypercubes. Most primary items are attached to just one, but some may be attached to two or more. The design of the dimensions and choice of defaults should ensure that no conflict should arise from this.

8.   If a primary item is being used with a hypercube containing a dimension which does not have a default, then a domain member (dimensional tag) MUST be selected from the dimension concerned. (If the primary item is connected to another hypercube with full defaults, it can be used without the selection of a domain member. It will then be interpreted as being used with that other hypercube.)

9.   The ordering of elements attached as primary items to hypercubes within the definition linkbase is not significant – this just reflects what was convenient when building the taxonomies. The only issue concerning primary items and hypercubes is whether the item is attached to the hypercube or not. It is not expected that ordinary users will ever be aware of primary item ordering within a definition linkbase extended link role.

10.   There were some detailed changes in the design of dimensions between the 2008 UK GAAP taxonomy (which was only released as a draft) on one hand and the 2009 UK GAAP and UK-IFRS taxonomies on the other. In part, this reflected various technical discussions within XBRL International and errata to the Dimensions Specification. The 2009 design is now expected to be stable and is the one to implement. The 2008 design may lead to implementation inconsistencies as well as difficulties in interpreting data.

11.   Dimensions in the UK taxonomies are all defined using the segment element of context. The scenario element of context is not used. This is purely a matter of technical convention and does not alter the functionality of dimensions. (One or other part of context has to be chosen: segment was chosen for consistency with taxonomies elsewhere.)

As stated within the main sections of this guide, software should guide preparers so that they can only use dimensional tags in valid ways.

7.5   Other technical features

Developers of XBRL software may find the following information helpful:

1.   The 'extended link roles' which provide the main groupings of information in the taxonomy linkbases are intended to be ordered through the number attached to them. Examples are '01 – Entity Information','02 – Business Report Information' and so forth. XBRL does not define a mechanism for ordering these roles. The use of numbers in their names offers a convention which software may use.

2.   There are no calculation linkbases in the UK taxonomies and no intention to introduce them. (A calculation linkbase existed in the 2008 UK GAAP taxonomy. This has deliberately been dropped.)

3.   The UK GAAP taxonomy uses a small number of essence-alias links which identify separate elements as identical. This is purely to avoid illegal cycles in the presentation linkbase.

4.   Tuples in the accounts taxonomies generally do not impose significant rules on the minimum / maximum occurrences of elements. However, a few tuples do impose such cardinality rules. Software should accurately implement these rules.

5.   The documentation label provides some supporting descriptive information on the use of some elements which developers or some users may find helpful. It is only used for some elements for which it is felt additional guidance might be useful.

APPENDICES

A.   Glossary

Context	The XBRL context applied to a data item in a business report represent the time period and the entity to which the data applies. (Technically, dimension tags also represent contexts.)
Data types	Taxonomy tags are assigned a 'data type' to identify their meaning and role and to assist in processing XBRL data. See section 3.3 for more information.
Dimensions and dimension tags	Taxonomy dimensions represent the different forms in which financial data may be reported. A dimension tag is used to represent each individual form of reporting. See section 3.4 for a fuller explanation.
Extension taxonomy	An extension taxonomy modifies another taxonomy by adding tags, providing alternative presentation views or other changes. Extensions must not modify the definition of tags in the base taxonomy. Section 6.9 sets out rules on company-specific extensions in the UK.
FRSSE	A subset of UK GAAP regulations covering smaller entities.
IFRS	The international accounting regulations published by the International Accounting Standards Board (IASB) under which UK publicly quoted companies report.
Inline XBRL	All reports in the UK must be filed in Inline XBRL format. This provides a human-readable version of the report based on XHTML, with XBRL tags normally hidden from view in the underlying file.
Labels	Labels are the human-readable description on XBRL tags, which provide their main definition. As far as possible, they uniquely identify the tag concerned. See section 3.3 for more information.
Manual tagging	The process of manually applying XBRL tags to items in financial statements with the aid of software. This involves the mapping of tags in a XBRL taxonomy to items contained in the financial statements.
Minimum tagging	For the first two years of XBRL mandated use upto 31 March 2013, HMRC has set a reduced tagging requirement to help users adapt to XBRL. Its minimum tagging set is described in sections 3.7 and 6.5
Period type and context	All tags have a period type which identifies whether they are measured at an 'instant' (i.e. a stock) or over a 'duration' (a flow). The period context represents the precise dates over which they are measured.
Tag	An XBRL tag is the computer-readable identifier attached to an item of business data.
Taxonomy	Taxonomies are the dictionaries of the XBRL language, containing the computer-readable tags used to identify specific financial and business data items.
Tuples	Tuples are used to group tags in a taxonomy which (a) may be used repetitively in an XBRL report and (b) can only be properly understood when used in conjunction with one another. See section 3.5 for a fuller explanation.
UK GAAP	UK Generally Accepted Accounting Practice. This covers the regulations under which unlisted UK companies generally report.

B.   References

XBRL Specification	XBRL Specification 2.1, recommendation dated 2003-12-31 with errata dated 2008-07-02. Available at http://www.xbrl.org/SpecRecommendations/.
XBRL Dimensions Specification	XBRL Dimensions Spec 1.0, recommendation dated 2006-09-18 with errata dated 2009-09-07. Available at http://www.xbrl.org/SpecRecommendations/.
Inline XBRL Specification	Inline XBRL (Rendering) Spec, proposed recommendation dated 2010-02-10. Available at http://www.xbrl.org/SpecPRs/.
HMRC Inline XBRL Style Guide	HMRC CT Inline XBRL Style Guide, 2010. Available at http://www.hmrc.gov.uk/ebu/ct_techpack/index.htm.
XBRL Guide for Business Users	Link available via http://www.xbrl.org/uk/TechGuidance/
Detailed Tagging Information	Detailed Tagging Information, published by XBRL UK. Link available via http://www.xbrl.org/uk/TechGuidance/
RFC 2219	Key words for Indicating Requirement levels, March 1997. Available at http://www.ietf.org/rfc/rfc2119.txt.

C.   Document History

Date	Version	Summary of changes
2010-02-12	0.1	Initial draft for comment
2010-03-31	1.0	First version for general publication. Range of detailed editing changes in the light of comments from accounting firms, software developers, HMRC, Companies House and others.

E.   Intellectual Property Status