

# XBRL UK Detailed Tagging Information

Version 1.0, dated 1 May 2011

## Summary

This document provides information and advice on detailed tagging issues arising from the use of the XBRL UK accounts taxonomies, dated 2009-09-01.

It supplements the *XBRL UK Preparers and Developers Guide*, which provides general rules and guidance on the creation of financial reports in XBRL, and *examples* of XBRL tagging, published by XBRL UK.

Users of this document should already be familiar with the main principles of reporting in XBRL and the UK taxonomies.

The document is primarily aimed at those involved in manual tagging of accounts and at developers of software for creating reports in XBRL or analysing XBRL data.

The purpose of the document is to:

- a. Explain the use of particular tags and features in the taxonomies which may cause difficulties.
- b. Explain ambiguities, gaps or errors in the taxonomies and describe tagging solutions to these problems.
- c. Answer frequently asked questions raised by users about particular tags or features.

This document emphasises and elaborates on some rules and principles of tagging set out in the *Preparers and Developers Guide*. It does not supplant any of those rules and nor is it a substitute for that Guide. Preparers and developers should be familiar with the content of the Guide.

It contains separate sections for general issues, the directors' report, auditors' report and UK GAAP and IFRS-specific information.

The document may be updated periodically to cover newly raised issues and questions.

## Status

This version is for general publication. It reflects comments on an earlier draft circulated to directly interested parties. Comments are welcome and should be directed to [uktech@xbrl.org](mailto:uktech@xbrl.org).

## TABLE OF CONTENTS

<b>1.</b>	<b>Introduction</b> .....	<b>1</b>
<b>2.</b>	<b>Organisation of the document</b> .....	<b>2</b>
<b>3</b>	<b>Compulsory tags and entity and business report information</b> .....	<b>3</b>
<b>4</b>	<b>General tagging points</b> .....	<b>4</b>
<b>5</b>	<b>Data entry</b> .....	<b>10</b>
<b>6</b>	<b>Directors information and report</b> .....	<b>12</b>
<b>7</b>	<b>Auditors and accountants information and report</b> .....	<b>14</b>
<b>8</b>	<b>UK GAAP</b> .....	<b>15</b>
	GAAP – General points .....	15
	GAAP – Directors information .....	15
	GAAP – Profit & Loss Statement and notes.....	16
	GAAP – Balance Sheet and notes .....	17
	GAAP – Cash Flow Statement and notes .....	18
	GAAP – STRGL and pensions .....	18
	GAAP – Accounting policies .....	18
	GAAP – Notes to Profit & Loss .....	19
	GAAP – Notes to Balance Sheet .....	21
	GAAP – Financial instrument risks.....	23
	GAAP – Share capital note .....	24
	GAAP – Pensions note.....	24
	GAAP – Other notes.....	25
<b>9</b>	<b>UK IFRS</b> .....	<b>27</b>
	IFRS – General points.....	27
	IFRS – Income Statements and notes .....	28
	IFRS – Balance Sheet and notes .....	29
	IFRS – Cash Flow Statement and notes.....	29
	IFRS – Notes on income .....	29
	IFRS – Notes on assets and liabilities.....	30
	IFRS – Financial instrument risks .....	32
	IFRS – Notes on equity .....	33
	IFRS – Employee benefits note .....	33
	IFRS – Pensions note .....	33
	IFRS – Related parties note.....	34
	IFRS – Other notes .....	34
<b>10</b>	<b>Charities</b> .....	<b>35</b>
	CHAR – General points.....	35
	CHAR – Notes.....	35
<b>11</b>	<b>Detailed points for developers</b> .....	<b>36</b>
<b>12</b>	<b>Dimensions – further information</b> .....	<b>37</b>
<b>13</b>	<b>Groupings / tuples – further information</b> .....	<b>38</b>
<b>14</b>	<b>Predefined value items</b> .....	<b>39</b>
	<b>APPENDICES</b> .....	<b>40</b>
	A. Glossary .....	40
	B. References .....	41
	C. Document History.....	41
	E. Intellectual Property Status .....	41

## 1. Introduction

This document provides information and advice on detailed tagging issues arising from the use of the XBRL UK accounts taxonomies, dated 2009-09-01.

It supplements the **XBRL UK Preparers and Developers Guide**, which provides general rules and guidance on the creation of financial reports in XBRL, published at [www.xbrl.org/uk/TechGuidance/](http://www.xbrl.org/uk/TechGuidance/), and **examples** of XBRL tagging published at [www.xbrl.org/uk/TechSamples/](http://www.xbrl.org/uk/TechSamples/).

Users of this document should **already** be familiar with the main principles of reporting in XBRL and the UK taxonomies. This document is primarily aimed at:

- Those involved in manually tagging financial statements using the UK accounts taxonomies.
- Those providing training or other forms of guidance for taggers of accounts.
- Developers of software which creates accounts in XBRL. This includes accounts production software as well as software which supports manual tagging in any form.
- Consumers of XBRL data and those who create software for analysing XBRL data.

The purpose of the document is to:

- a. Explain the use of particular tags and features in the taxonomies which may cause difficulties.
- b. Explain ambiguities, gaps or errors in the taxonomies and describe tagging solutions to these problems.
- c. Answer frequently asked questions raised by users about particular tags or features.

This Detailed Tagging Information (DTI) document emphasises and elaborates on some rules and principles of tagging set out in the [Preparers and Developers Guide](#). **It does not supplant any of those rules and nor is it a substitute for that Guide.** Preparers and developers should be familiar with the content of the Guide. They should also consult HMRC and Companies House guidance and interface documents for specific information on HMRC and Companies House filing requirements.

The document is purely concerned with explaining aspects of tagging. It is **not** concerned with the interpretation of accounting items or financial statements.

Future versions of the accounts taxonomies may correct ambiguities, gaps and errors, so this document provides some indication of possible changes in taxonomy versions in 2012 and beyond.

The accounts taxonomies covered are those listed in section 6.1 of the Preparers and Developers Guide. Those are the UK GAAP, UK IFRS, UK Banking and UK Charities taxonomies.

The document may be updated periodically to cover newly raised issues and questions. It 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.

## 2. Organisation of the document

The document contains separate sections for general issues, the directors' report, auditors' report and UK GAAP and UK IFRS-specific information. The accounts-related sections and the items they contain are organised broadly according to the order in which information appears in typical accounts – this matches the ordering of tags in the presentation view of the taxonomies. Clearly, this ordering will not necessarily exactly match that in individual company accounts.

Some final sections cover technical information which is likely primarily to be of interest to developers.

The term 'Preparers' in the following sections is intended to mean anyone responsible for creating a financial report in XBRL, including those applying or reviewing tagging and those creating software which produces such reports.

Tags in the taxonomies are identified in '*red italics*' and are within single quotation marks. Dimension names are identified by *italics*. Sections in the taxonomies are identified in *green italics*, without quotation marks. Hyperlinks are cross-references within this document or go to the references at the end of the document.

Entries in the following tables fall into two types:

- a. Entries which provide additional explanation and guidance. These form the bulk of the items.
- b. Entries which identify an acknowledged issue in the taxonomy, such as a gap, error or ambiguity. These generally include guidance on how accounts preparers should deal with the issue concerned. The ID and item columns of these entries are highlighted in **yellow**.

This distinction and highlighting is purely to help users of this document to understand and assess the full set of points listed and to identify items of interest.

### 3 Compulsory tags and entity and business report information

ID	Item	Description
3.1	Compulsory tags	There is a range of compulsory tags which must be included in any submission to HMRC and Companies House. These include entity name, period start and end dates and the like. They are outlined in section 4.16 of the <a href="#">Preparers &amp; Developers Guide</a> . Preparers should consult HMRC's <a href="#">Joint Filing Common Validation Checks</a> and other HMRC and Companies House interface documents for more information.
3.2	Report period start / end dates	The tags ' <i>Start date for period covered by report</i> ' and ' <i>End date for period covered by report</i> ' should reflect the latest period / year being reported. The period start and end dates for the previous period should not be tagged. <b>Both</b> tags should be given the <b>end of current year</b> context, since they reflect the current year report. (Allocation of period contexts is covered more fully in <a href="#">item 5.5</a> below.)
3.3	Entity and business report data	Tags in the <i>Entity Information</i> and <i>Business Report Information</i> sections of the taxonomy should be used if (a) they relate to information explicitly reported in a financial statement or (b) they are in the list of mandatory tags required by HMRC and Companies House. Tags such as ' <i>Description of period covered by report</i> ' do not have to be used at this stage. Guidelines for any future use will be issued in due course and substantial notice will be given of required use.
3.4	Trading and dormant tags	The trading and dormant declarations should only be tagged for the current period.
3.5	Legal form of entity	If the ' <i>Legal form of entity</i> ' tag is used, it should represent the status of the company under the UK Companies Act. If a company does not fall under the definitions of this act (for example, if it is incorporated elsewhere), then it should be classified as 'Other'. Note that this tag is a predefined value tag, as described in <a href="#">item 4.24</a> below.

## 4 General tagging points

ID	Item	Description
4.1	Choice of tags	<p>As stated in Section 4.3 of the <a href="#">Preparers &amp; Developers Guide</a>, the position of a tag in the presentation view of a taxonomy is a strong clue to its meaning. However, the structure of tags in a taxonomy is unlikely exactly to match that of any individual set of accounts. Preparers should match line items to tags which carry the same meaning, even if the positioning of a tag in the taxonomy does not match the positioning of a line item in accounts. (For example, a tag in a primary statement may be suitable for a line item in the notes and vice versa.)</p> <p>The positioning of tags does <b>not</b> necessarily reflect how they may be aggregated, or calculation relationships, in particular company accounts.</p> <p>Preparers can also use positioning of tags to identify items which do <b>not</b> match. Positioning may reveal that items with similar descriptions are not the same. For example, an item in a tax reconciliation may have similar description to an item positioned in another note, but will be a different concept and have a different value. Accounting knowledge may be required to identify such cases.</p>
4.2	Accuracy in identifying tags	<p>Preparers should pay close attention to both the <b>labels</b> and <b>availability of tags</b> in identifying the correct tag for a particular data item. To take a specific example from the notes to GAAP accounts, the correct tag for depreciation and impairment of tangible assets is '<i>Depreciation and impairment (reversal) of tangible fixed assets</i>', <b>not</b> '<i>Depreciation and other amounts written off tangible and intangible fixed assets</i>', which covers both tangible and intangible assets. (The label and the availability of a more precise tag indicate that the second tag is not the correct choice in this case.) Many other similar examples could be advanced under both GAAP and IFRS.</p> <p>Preparers should also look carefully at the intended meaning of line items in accounts, rather than tagging on the basis of superficial similarities in line item descriptions and tag labels.</p>
4.3	Choice between alternative tags	<p>When alternative tags of different levels of granularity appear to match a data item in accounts, preparers should follow the rules set out in Section 4.7 of the <a href="#">Preparers &amp; Developers Guide</a>. In the simplest terms, total or more general tags are expected to be used in primary statements, while granular, detailed tags are expected to be used in the notes to accounts. (Note that these rules in Section 4.7 only apply when <b>alternative tags</b> have already been identified as suitable for a data item. They do not override the main rule on choice of tags in Section 4.3.)</p>

ID	Item	Description
4.4	Tagging choices under minimum tagging	<p>The use of minimum tagging should NOT be allowed to distort the choice of tags for particular data items. In other words, if a preparer is following minimum rather than full tagging, this should NOT lead to a different tag being chosen for an item under minimum tagging than would be chosen under full tagging.</p> <p>For example, if a preparer following minimum tagging believes tag X is the correct tag for a particular item under full tagging, but tag X is not in the minimum tagging list, then the preparer may leave the item untagged. The preparer should not choose tag Y which is in the minimum list but is <b>less</b> appropriate for the data item, just to try to achieve tagging. (Clearly, if tag Y is equally appropriate, then it may be chosen.)</p> <p>Preparers following minimum tagging <b>MUST</b> make their tagging choices when viewing the full taxonomy. Viewing the minimum tagging list in isolation from the full taxonomy is likely to lead to misunderstandings over the meaning of tags.</p>
4.5	Dimension tags representing classes of information	<p>A range of dimensions represent classes of information, such as classes of tangible and intangible assets. Preparers should select the dimension tag which most closely matches the class defined in the accounts. If use of the closest available tag would materially distort the meaning of a class of data, then that particular class should be left untagged. Other classes of data in the same set of information must still be tagged.</p>
4.6	Generic dimension tags	<p>As explained in section 4.12 of the <a href="#">Preparers &amp; Developers Guide</a>, each generic dimension tag, such as '<i>Director 1</i>', '<i>Subsidiary 1</i>' and the like, <b>must</b> be used with an associated name or description tag in order to identify its particular use in a report. The name or description to which a particular generic dimension tag is being applied should only be tagged <b>once</b> in a set of accounts. (Repeated occurrences of a name or description should not be tagged: minor textual variations in the name or description will cause validation problems.) The generic dimension tag <b>must</b> then be used consistently throughout a set of accounts only to apply to that class of data.</p> <p>In general, the name or description tag associated with a generic dimension will be found in the principal taxonomy section to which the generic dimension applies. The GAAP and IFRS sections of this document give further information on the location of some particular generic name and description tags.</p> <p>In general, a single numbered tag can only apply to <b>one</b> type of data - for example, data related to a specific director. The only exception to this is the tags in the <i>Third party agent status</i> dimension, containing tags such as '<i>Joint agent 1</i>'. This must be used in combination with the <i>Third party agent type</i> dimension, so the requirement in this case is that each combination of type of agent and numbered agent tag is unique. (For example, '<i>Joint agent 1</i>' can be used to identify both a specific auditor and specific lawyer, by being used in combination with the appropriate 'type of agent' dimension tag.)</p> <p>(The <a href="#">HMRC Generic Dimensions Validation</a> document lists the specific name / description tag which must be used with each generic dimension. Software should enforce the use of these tags.)</p>

ID	Item	Description
4.7	Insufficient generic dimension tags	<p>In some unusual cases, there may be insufficient tags in a generic dimension to cover a company's requirements. For example, a company may have more subsidiaries than are available in the Subsidiaries generic dimension (GAAP contains '<i>Subsidiary 1</i>' to '<i>Subsidiary 30</i>', while IFRS contains '<i>Subsidiary 1</i>' to '<i>Subsidiary 50</i>').</p> <p>In such cases, preparers should tag up to the maximum available generic dimension tags and leave other data untagged. As far as possible, they should try to ensure the <b>most important data</b> is covered by generic dimension tags. For example, if a company has 11 pension schemes, but only 10 generic pension tags are available (as under IFRS), it should tag the 10 largest or most important schemes, leaving the least significant untagged.</p>
4.8	Net and gross	<p>Preparers must pay close attention to whether a line item is being reported net or gross in a financial statement and apply the appropriate tag from the taxonomy. The meaning of line items in accounts will not always be obvious - for example, the line item 'finance income' may appear gross at first sight but actually mean 'net finance income'.</p> <p>In the taxonomy, net tags may be identified by their positioning in the taxonomy and / or the inclusion of terms in brackets, indicating they may be reported as positive or negative. For example, '<i>Impairment loss (reversal)</i>' is clearly a net tag, while its taxonomy children '<i>Impairment loss</i>' and '<i>Impairment reversal</i>' are clearly gross. Similarly in cash flow, tags representing gross items such as receipts and payments are clearly identified by their label.</p>
4.9	Continuing operations	<p>The use of the continuing operations dimension tags is <b>not</b> required when all operations are continuing and no distinction is made between continuing and discontinued operations data in a particular statement or note.</p>
4.10	Use of 'Restated' tag	<p>The '<i>Restated</i>' dimension tag should only be applied to items which are explicitly shown as restated in accounts. It should not be applied to items which represent totals that include restated items but which are not explicitly declared in the accounts as restated. The object of tagging is in general to reflect what is stated in the accounts.</p> <p>Restated tagged items should take the same period context as the original item.</p>
4.11	Prior period adjustments	<p>In general, prior period adjustments are tagged by using the appropriate prior period adjustment tags in the <i>Restatements</i> dimension. Such tagged values should take the same prior period contexts as the item being adjusted.</p> <p>However, adjustments to tax related to prior periods are handled by the specific line item tags shown in the tax sections. This is because such adjustments do not involve restatements as such. They reflect adjustments made in the current period and should take current period contexts.</p>

ID	Item	Description
4.12	Movement analyses	<p>Start and end period items in movement analyses should have the same tagging. They are distinguished by appropriate date contexts, representing start and end period respectively.</p> <p>Some movement analyses in the taxonomies include different labels to represent start and end period items: for example '<i>Advances and credits, directors, start of period</i>' and '<i>Advances and credits, directors, end of period</i>'. These different labels represent the <b>same</b> underlying tag. The presence of the two labels simply indicates to a preparer that both start and end period values should be tagged.</p> <p>Not all movement analyses are presented in this way. Some do not include start and end period labels. Clearly, this does not alter the required tagging. It is purely an alternative taxonomy presentation. The tags representing the start / end period concepts should be identified easily by their label and the fact that they are 'instant' period type.</p> <p>Prior period adjustments and restatements within movement analyses are covered in <a href="#">item 5.6</a>.</p>
4.13	Use of 'Other...' tags	<p>Care should be taken on the use of tags for '<i>Other...</i>' data. As stated in section 4.15 of the <a href="#">Preparers &amp; Developers Guide</a>, these tags are intended to represent a residual amount from a list of items. The same '<i>Other...</i>' tag must not be used for different items in different notes. This will lead to invalid filings because different values will carry the same tag and context.</p>
4.14	Use of 'groupings' (tuples)	<p>Different occurrences of groupings (tuples) <b>must</b> be used to tag current and previous period data. In general, each tag within a grouping can only be used <b>once</b> within each occurrence of the grouping. Tagging of multiple data items is achieved by repeating the whole grouping. A separate occurrence is thus required for current period data and for previous period data. A separate section in this document, <a href="#">section 13</a>, gives some further explanation on this and other aspects of groupings. Groupings are also covered in sections 3.5, 4.9 and 7.5 in the <a href="#">Preparers &amp; Developers Guide</a>.</p>
4.15	Multiple tagging	<p>Multiple tags will sometimes have to be applied to a data item which appears just once in a set of accounts.</p> <p>For example, the name of a related party engaged in multiple transactions may occur only once in accounts, but under UK GAAP the name must be tagged in each related party grouping for each transaction. Similarly, a company may list 20 subsidiaries and include a single line saying "we own 100% of these subsidiaries". The 100% figure must be tagged 20 times as the percentage ownership for each subsidiary.</p> <p>In some of these cases, it may be convenient to modify the format of accounts so that a figure appears multiple times rather than having multiple tags. However, in other cases, this may not be appropriate and preparers will have to apply multiple tags to an individual data item.</p> <p>The <a href="#">HMRC Inline XBRL Style Guide</a> gives further technical information on the way that software should handle multiple tagging. (Multiple tags of numeric items may go in the hidden section, so that they do not disrupt the physical display of accounts. Multiple text tags may be nested. The next item, 4.16, covers nesting of tags.)</p>

ID	Item	Description
4.16	Nested tagging	<p>Nesting of tags may sometimes be required. For example, a monetary value may sometimes have to be tagged within a block of text which should itself be tagged with a text tag. In other cases, a text item, such as for a name, may have to be tagged within a larger block of text which also needs to be separately tagged.</p> <p>Nesting may also be required to enable a text item to be tagged multiple times, as mentioned in the previous item, 4.15.</p> <p>The <a href="#">HMRC Inline XBRL Style Guide</a> gives further technical information on the way that software should handle nested tagging.</p>
4.17	Maturities information	<p>Tags representing maturities, whether line item tags or tags in the <i>Maturities</i> dimension, may be interpreted reasonably flexibly. For example, a period of 60-89 days may be tagged with the '<i>From 60 to 90 days</i>' maturities dimension tag.</p> <p>Some accounts may include maturity periods which cannot sensibly be matched against the existing <i>Maturities</i> dimension tags. In that case, the particularly maturity periods concerned will be untagged, but other periods should still be tagged.</p>
4.18	Reversal of the meaning of a concept by + / - sign flip	<p>The introduction of a negative sign MUST NOT be used to switch the meaning of a concept representing a gross amount. For example, a 'debtor' line item must not be tagged by the use of a 'creditor' tag in combination with the application of a negative sign. The debtor item must be tagged with a suitable debtor tag if one is available, or left untagged if not. The same point applies to other gross asset and liability line items.</p> <p>By contrast, net items may obviously take a positive or negative sign. Clearly '<i>Net assets (liabilities)</i>', may be either positive or negative, representing assets or liabilities respectively. Similarly, under cash flow, net debt and funds items can be switched by the application of a sign. Many labels make this clear, such as '<i>Net debt (funds)</i>' in UK GAAP.</p>
4.19	Address country	<p>Address country is identified by applying the country dimension tag to all lines of the address. If no country is identified in an address, then the UK will be assumed.</p>
4.20	'England & Wales'	<p>There is no regional tag to represent the 'England &amp; Wales' grouping of countries. When a preparer needs to represent this region, for example when tagging country of incorporation, then either the '<i>England</i>' or '<i>Wales</i>' country tag should be used.</p>
4.21	Third party agents: auditors, lawyers, bankers	<p>If a company reports multiple agents in a particular category, such as multiple lawyers, these may be distinguished using the <i>Third party agent status</i> dimension, which allows distinction of a principal agent and up to three joint agents. The name of each agent must be tagged with the '<i>Name of third party agent</i>' tag in these circumstances.</p>
4.22	Fixed item tags	<p>A small number of tags in the accounts taxonomies have a predefined fixed value of 'nil'. These 'fixed item' type tags provide information by being used in combination an appropriate dimension tag. Examples include '<i>Country of formation or incorporation</i>' and '<i>Director signing report</i>' in the <i>Directors' Report</i> section. These tags are not used to tag specific text in accounts. Instead, they must be linked to an appropriate dimension tag representing the data concerned. Section 4.13 in the <a href="#">Preparers &amp; Developers Guide</a> provides further information.</p>

ID	Item	Description
4.23	Use of 'hidden' data section	<p>The "hidden" section in iXBRL filings contains data and tags which are required in a filing but which are not shown as part of the human-readable accounts.</p> <p>As far as possible, preparers <b>must</b> tag data visibly in the accounts, rather than tagging and including it in the hidden section. For example, it should generally be possible to tag both the 'period end' and 'balance sheet date' in the human-readable part of the accounts document.</p> <p>However, some data may inevitably have to go into ix:hidden. This may include:</p> <ul style="list-style-type: none"> <li>+ A small number of facts, such as 'start date of period', which must be reported and tagged but may not appear explicitly in the accounts.</li> <li>+ Boolean tags, such as '<i>Entity trading</i>'.</li> <li>+ 'Fixed item' tags, which do not take a value, and 'fixed value' tags which can only take predefined values.</li> <li>+ Multiple tags applied to a single numeric item.</li> <li>+ Various technical items, such as tuple containers, and document creator information.</li> </ul> <p>The <a href="#">HMRC Inline XBRL Style Guide</a> gives further technical information on the use of the hidden section.</p>
4.24	Tags which must be used with predefined values	<p>A small number of tags in the taxonomies must be used to tag predefined values. (Such tags are identified by their data type.) Most, such as '<i>Description of period covered by report</i>', do <b>not</b> have to be used at this stage of XBRL implementation. However, if they are used, they must be used to tag text strings which exactly match the predefined values. For example, one predefined value of the 'Description of period covered by report' tag is 'FY', meaning financial year. If necessary, these values can be included in the ix:hidden section. It is up to software to ensure such tags are used correctly by preparers.</p> <p>One tag of this type in the IFRS taxonomy may sometimes be required in current filing. It defines the model used to measure investment property. Its use is described in <a href="#">item 9.28</a> under IFRS.</p> <p><a href="#">Section 14</a> in this document provides further information, including a full list of tags carrying predefined values.</p>

## 5 Data entry

ID	Item	Description
5.1	Positive and negative numbers	<p>Preparers <b>MUST</b> follow the rules set out in <b>section 5.3</b> of the <a href="#">Preparers &amp; Developers Guide</a> in determining whether a number is entered as positive or negative. This requires that data is entered as positive unless the meaning of a value is the <b>opposite</b> of that indicated in the taxonomy label, in which case the data should be entered as negative.</p> <p>For example, “<i>Operating loss 25</i>” must be entered as a negative value, since the taxonomy label ‘<i>Operating profit (loss)</i>’ indicates a profit is positive and a loss is negative.</p> <p>Note that the sign on an item in human readable accounts does <b>not</b> necessarily indicate its correct sign in XBRL. The presence of a sign may simply represent a calculation relationship. For example, “<i>Distribution costs -10</i>” will typically indicate that the amount is being deducted from other figures in a financial table. Costs are 10 and this value must be entered as positive in line with the taxonomy label ‘<i>Distribution costs</i>’. In determining sign, preparers <b>must</b> consider the real meaning of a value and the description of the item in the taxonomy label.</p> <p>Not all taxonomy labels which may represent positive or negative values contain bracketed terms. For example, ‘<i>Gross profit</i>’ in the IFRS taxonomy is missing a (loss) term. In these cases, preparers should still follow the general rule. In very unusual cases, items like ‘<i>Cost of sales</i>’ may also show a sign reversal (for example, when a large credit note exceeds purchases).</p>
5.2	Incorrect debit and credit attributes	<p>A small number of tags have incorrect debit and credit attributes. For example, ‘<i>Research and development expense</i>’ in the IFRS taxonomy is incorrectly shown as a credit. In such cases, the label on the item takes precedence in determining the sign on the value in XBRL, in line with section 5.3 in the <a href="#">Preparers &amp; Developers Guide</a>. Preparers can use such tags and follow the label in determining sign, not the credit / debit attribute.</p>
5.3	Start of period contexts	<p>The instant context for the <b>start</b> of a reporting period is the date of the <b>previous</b> day. It is <b>identical</b> to the context of the end of the previous period. This is because the instant context of dd-mmm-yyyy means midnight on that day. Clearly, midnight at the end of one day is both the end of one period and the start of another. For example, the start of 2011 was midnight on 31 Dec 2010, not midnight on 1 Jan 2011, which is already 24 hours into the new year. It is vital that preparers understand this and set contexts correctly. Preparers should refer to Section 5.5 in the <a href="#">Preparers &amp; Developers Guide</a> for fuller information on period contexts.</p> <p>Note that duration contexts do not work in the same fashion. The start of a duration time period is defined as the date of the day which starts the period, so a duration context covering the 2010 calendar year is defined as starting on 1 Jan 2010 and ending on 31 Dec 2010. (This is because duration contexts reflect a continuous period of time, rather than an instant, and dates are inclusive. This approach to instant and duration period contexts is based on the date definitions in XML, the language underlying XBRL.)</p>

ID	Item	Description
5.4	Entry of percentage data	<p>Numbers which are percentages should typically be entered in Inline XBRL with <b>scale=-2</b>. A percentage such as 54% is represented by the number 0.54. 100% is represented by 1.</p> <p>The "decimals" attribute representing the accuracy of the figure will typically be 2, meaning that 54%, or 0.54, is accurate to at least that number of figures. However, it may be more than 2 and can range up to infinity if the percentage is exact (as it might be, for example, with a tax rate).</p> <p>Most tags representing percentages are percent data types, but some are decimal data types. This makes no difference to the form of data entry. Future versions of the taxonomies will apply the percent data type to all percentage tags to identify them more clearly.</p> <p>The <a href="#">HMRC Inline XBRL Style Guide</a> gives further information on the representation of percentages in Inline XBRL.</p>
5.5	Choice of period contexts	<p>As stated in Section 5.5 of the <a href="#">Preparers &amp; Developers Guide</a>, date contexts must reflect the <b>period covered by a report</b> - not the precise date of a particular event. For example, the date of revaluation of tangible assets might be 15 June, which would be the date value tagged, but the context would be 31 Dec if that is the end of the reporting period – and the balance sheet date. Preparers should refer to Section 5.5 in the <a href="#">Preparers &amp; Developers Guide</a> for fuller guidance on period contexts.</p>
5.6	Period context for restatements and adjustments	<p>As stated in items <a href="#">4.10</a> and <a href="#">4.11</a>, the correct context for restated figures and prior period adjustments reported using the <i>Restatements</i> dimension is the <b>original context</b> of the figures being restated or adjusted. The fact that the figures may be being reported in the current period does not alter this point. For example, the correct allocation of contexts to a typical restatement at the start of a movement analysis is:</p> <p>Value of X at start of period. <b>Context: end previous period.</b>  Prior period adjustment to X. <b>Context: end previous period.</b>  Value of X at start of period, restated. <b>Context: end previous period.</b></p> <p>Note that this rule applies to adjustments and restatements identified by dimensions. It does <b>not</b> apply to adjustments represented by line item tags which reflect calculations during the current year and which do not involve restatements of prior year figures and the use of the <i>Restatements</i> dimension. These adjustments primarily relate to tax. Clearly, they take current year contexts. An example is '<i>Increase (decrease) in UK corporation tax arising from adjustment for prior periods</i>'. The latter is a duration item which applies during the current year and takes the current year duration context.</p>

## 6 Directors information and report

ID	Item	Description
6.1	Total directors	The total for directors is represented by the dimension tag ' <i>All entity officers</i> '. (Although the <i>Entity Officers</i> dimension includes an item for a non-director company secretary, the 'All entity officers' tag is taken to represent total directors.)
6.2	Directors - maximum number	A maximum of 40 individual directors plus some specific officers may be tagged. If a company has more than this maximum, then all cannot be individually tagged. In those circumstances, any 40 may be chosen, but they must include any directors responsible for signing reports, with a significant role or involved in transactions with the company. (Each Entity Officer generic dimension member should only be used for one director, even though the <i>Entity Type</i> dimension allows distinction between executive and non-exec directors. This latter point is a correction to the penultimate paragraph of section 4.12 of the <a href="#">Preparers &amp; Developers Guide</a> .)
6.3	Directors - tag selection	All directors listed in a financial statement as serving during the period being reported should be tagged, even if some resigned during that time (subject to the maximum number of available entity officer tags). Tags for specific posts apply to those who held the office concerned at the balance sheet date. A director who served in a specific post but has since retired should be tagged as an ordinary director.
6.4	Joint company secretaries	If a company has joint company secretaries at the balance sheet date, then in general only one can be tagged as a company secretary. It is up to the preparer which is tagged. Other company secretaries who are directors should just be tagged as ordinary directors (e.g. director 1, director 2 etc.). It is possible to tag one person as ' <i>Company secretary and director</i> ' and another as ' <i>Company secretary</i> ', if one joint secretary is a director and the other is not.
6.5	Highest paid director	The dimension tag ' <i>Highest paid director</i> ' should only be used with numerical data relating to highest paid director, not for tagging an individual director. The highest paid director is intended to be anonymous and tagging should not disclose the director's identity.
6.6	Directors remuneration	Tagging of directors remuneration in the notes to the accounts or the Directors' Report should use tags which reflect the appropriate level of detail of the line item concerned (in line with section 4.7 of the <a href="#">Preparers &amp; Developers Guide</a> on alternative tags).  For example, directors salaries should be tagged with ' <i>Salaries, directors</i> ', not ' <i>Director remuneration and benefits excluding payments to third parties</i> '.  Similarly, if no payments to third parties are made, then the tag chosen for total remuneration and benefits should be the one excluding third party payments (' <i>Director remuneration and benefits excluding payments to third parties</i> ').

6.7	Directors remuneration - subtotals	There is no specific tag in the taxonomy for the subtotal of remuneration and items under long-term incentive schemes, which is a subtotal that may be used in reporting income of the highest paid director. If this is specifically reported (and is not the same as remuneration alone) then it cannot be tagged.
6.8	Directors' statement of responsibilities	Companies House has some specific requirements on text which should be tagged with the tag ' <i>Directors acknowledge their responsibilities under the Companies Act</i> ' in unaudited accounts. Preparers should consult the Companies House interface document for more information.
6.9	Loans, advances and guarantees to Directors	If a transaction, such as a loan, is a joint one with two directors, then the full amount of the transaction should be tagged for each director. For example, a joint loan to directors X and Y for £10,000 must be represented by separate tags: 'loan £10,000 with dimension tag for director X' and 'loan £10,000 with dimension tag for director Y'. (Clearly, the company total for loans to directors will be tagged as normal and is not affected by any double-counting. Preparers should not worry about double-counting in these cases. XBRL processing can enable the data to be interpreted. This approach ensures that all loans to directors are adequately tagged.)
6.10	Accounts without a directors report	<p>When tagging accounts which do not have a Directors' Report, such as branch accounts, preparers should tag the person approving the accounts as '<i>Director signing report</i>', even if the person concerned is not a director. The same person should be tagged with the tags in GAAP and IFRS related to accounts approval. Their name should be tagged as if they were a director. This is solely for the purpose of recording approval and is to meet iXBRL validation requirements on the government gateway.</p> <p>HMRC has stated that it accepts those giving approval to such accounts may not be directors, despite the tagging concerned, and that this tagging will not cause it to treat the person as a director. Preparers should not have qualms about tagging in this way.</p>

## 7 Auditors and accountants information and report

ID	Item	Description
7.1	Auditor and accountants information	<p>All information related to auditors and accountants, including names, fees and content of the auditors' report <b>must</b> be tagged with the '<i>Entity accountants or auditors</i>' dimension tag, even if the tag concerned already includes 'audit' in the label.</p> <p>Basic tags under the <i>Auditors' Report</i> section, including '<i>Name of third party agent</i>' may be used for information on accountants as well as auditors. However, a range of tags are identified by their label and subject matter as only being appropriate for audit information. See item 7.6 below on the Accountant's report.</p>
7.2	Auditor report validation issues	Companies House has specific validation requirements on the use of tags related to the auditors' report. Preparers should consult the Companies House interface specification for more information.
7.3	Basis of audit opinion	The ' <i>Basis of audit opinion</i> ' tag is expected to be used for standard text which sets out the standards on which audit is based and the actions carried out by the auditors in order to reach their conclusions.
7.4	Emphasis of matter	Preparers need only use the ' <i>Emphasis of matter statement</i> ' tag when substantive information is reported under this heading. If an auditors' report simply says 'nothing to report' or similar, then this text need not be tagged.
7.5	Joint auditors	If a company has joint auditors, these may be distinguished using the <i>Third party agent status</i> dimension, which allows distinction of a principal agent and up to three joint agents. The name of each auditor must be tagged with the ' <i>Name of third party agent</i> ' tag and tied to the appropriate third party agent status tag.
7.6	Accountant's report	<p>The name of an accounting firm or individual accountant in an accountant's report accompanying unaudited accounts should be tagged using '<i>Name of third party agent</i>' and / or '<i>Name of individual auditor or accountant</i>' tags.</p> <p>The '<i>Date of auditor's report</i>' tag may be used for the date of the accountants report. Clearly, these tags must be used in combination with the '<i>Entity accountants or auditors</i>' dimension tag. Other tags in the <i>Auditors Report</i> section of the taxonomy should be restricted to audit report information.</p>

## 8 UK GAAP

### GAAP – General points

ID	Item	Description
8.1	Scope	The GAAP taxonomy reflects typical reporting by ordinary commercial and industrial companies. Tags may not be available to cover some line items in accounts of companies operating in finance and other specialist sectors. Tags may also not be available to cover some other disclosures which are not broadly used across industries.
8.2	Detailed P&L	Tags which are only found in the <i>Detailed Profit and Loss</i> section of the taxonomy are not expected to be used in tagging content in the main accounts. They are purely intended for tagging the Detailed P&L. (A small number of tags are in both the main taxonomy sections and the <i>Detailed P&amp;L</i> sections. Clearly, they may used for tagging the main accounts.)
8.3	Location of name and description tags for generic dimensions	<p>As described in the item on generic dimensions in the general section of this document, the name or description tag related to a particular generic dimension can generally be found in the principal taxonomy section to which the generic dimension applies.</p> <p>However, the location of name or description tags for a few generic dimensions which are broadly used under GAAP may not be immediately obvious:</p> <ul style="list-style-type: none"> <li>+ The name / description tags for the business segments are located in the <i>Business and geographic segment information</i> section of the taxonomy - not in the segmental analysis sections under the notes to P&amp;L and balance sheet.</li> <li>+ The name / description tags for the subsidiaries, associates, joint-ventures and participating interests dimensions are located in the <i>Information on subsidiaries, associates, joint-ventures and other participating interests and investments</i> section.</li> </ul>

### GAAP – Directors information

ID	Item	Description
8.4	Medium-sized company declaration	Two different versions of the tag ' <i>Accounts are in accordance with the special provisions in section 445(3) of the Companies Act relating to medium-sized companies</i> ' appear in UK GAAP, once in the <i>Directors' Report</i> as a text string and once in GAAP proper, under <i>Directors declarations</i> in the notes, as a boolean item. Preparers may use either version of the tag - they do not have to use both.

**GAAP – Profit & Loss Statement and notes**

ID	Item	Description
8.5	Before / after exceptional items and amortisation	<p>The dimension tags representing data before and after exceptional items and before and after amortisation must be used whenever financial statements:</p> <p>(a) explicitly state that an item is before / after such adjustments, or</p> <p>(b) contain two or more line items which represent the <b>same</b> basic concept and require the before / after dimension tag to distinguish them. In this case, line item descriptions do not have to state explicitly that they are before or after adjustments, as in the following example:</p> <pre> Operating profit 10 Exceptionals    5 Operating profit 5 </pre> <p>It is clear from this statement that the first operating profit is before exceptionals, there is an exceptional loss and the second operating profit is after exceptionals, so the dimension tags must be used.</p> <p>Otherwise the default for the before / after dimensions (<i>'Not applicable'</i>) should apply. Subtotals which include another item tagged as 'after' do <b>not</b> need to be tagged with the 'after' dimension tags, <b>unless</b> rules (a) or (b) above apply independently to them. (For example, if operating profit is after exceptionals, subsequent totals, such as profit after tax, do not need to be tagged as 'after exceptionals' unless the accounts explicitly declare them as such.)</p> <p>If a line item is before or after <b>both</b> amortisation and exceptionals, then <b>both</b> dimensions tags representing amortisation and exceptionals should be used.</p>
8.6	Exceptional items	<p>The <i>'Exceptional items after operating profit'</i> section in the P&amp;L contains a number of items which companies sometimes describe as exceptional. Most of these tags may be used for appropriate line items <b>whether or not</b> a company states them to be exceptional. For example, the tags for gain or loss from disposal of assets may be used whether or not a company happens to describe the item as exceptional. (The loose approach in the taxonomy to the definition of exceptional items reflects the loose approach in accounting practice as to what is exceptional.)</p> <p>Tags for exceptional items or items sometimes termed as exceptional may also be found in the sections of notes to the P&amp;L under:  <i>Operating costs and credits =&gt; General operating costs</i>, and  <i>Exceptional items - further analysis</i> sections.</p> <p>The tag <i>'Exceptional items after operating profit free-text comment'</i> cannot be used. It is incorrectly set to abstract.</p>

**GAAP – Balance Sheet and notes**

ID	Item	Description
8.7	Current and non-current assets and liabilities	The GAAP taxonomy contains a range of different line item tags to distinguish current and non-current data. However, the current and non-current values of many financial instruments are distinguished using the <i>Financial instrument current and non-current</i> dimension tags. Line items covered by the latest financial instrument regulations are attached to this and other financial instrument dimensions. Preparers should note which items are used with these dimensions. This point is related to <a href="#">item 8.27</a> below on creditors and debtors.
8.8	Goodwill	Goodwill should in general be represented using the dimension tag ' <i>Net goodwill</i> '. The ' <i>Positive goodwill</i> ' and ' <i>Negative goodwill</i> ' tags are intended to represent cases in which companies <b>explicitly</b> provide a breakdown into positive and negative amounts.
8.9	Net assets	If a company reports 'net assets' in the balance sheet without identifying whether this includes or excludes a pension liability, then the correct tag is ' <i>Net assets (liabilities), including pension asset (liability)</i> '. This is in line with the <a href="#">Preparers &amp; Developers Guide</a> section 4.7 on alternative tags, which says that tags representing broad totals, or the more general case, should be used in primary statements. (This approach applies whether or not the company concerned has any pension scheme.)
8.10	Pension tags in balance sheet and notes	<p>The '<i>Pension asset (liability)</i>' tag in the taxonomy balance sheet is intended purely for tagging the figure reported in the balance sheet. It is attached to dimensions appropriate for balance sheet data - it is <b>not</b> attached to the <i>Pensions schemes</i> dimension tags required for detailed reporting on individual schemes in the notes.</p> <p>The tag '<i>Retirement benefit obligations (surplus)</i>' in the Pensions section must be used for tagging the net position of pension schemes in the notes to the accounts. Where required, this tag may be used with the dimension tags to represent for individual schemes. (At company total level, this and the balance sheet tag both represent the net position, although one is defined as a debit and the other as a credit.)</p> <p>The tags '<i>Pension asset in respect of schemes in surplus</i>' and '<i>Pension liability in respect of schemes in deficit</i>' are <b>only</b> intended for tagging this particular breakdown, which is an expected disclosure in the balance sheet. They are not attached to the <i>Pensions schemes</i> dimension tags and are <b>not</b> intended for tagging general totals of pension assets and liabilities.</p>
8.11	Other aggregate reserves' and 'Other reserves'	<p>The '<i>Other aggregate reserves</i>' tag represents a high level aggregation of major reserves. It corresponds broadly to the 'IV. Other reserves' item specified in the Companies Act. (The precise reserves included in the aggregation may vary by company. For example, the Companies Act does not specifically include a Mergers and Acquisition Reserve in the main formats, but some companies may report this.)</p> <p>The '<i>Other reserves</i>' tag, by contrast, represents the residual after all other reserves. (This corresponds to the '4. Other reserves' item in the Companies Act.)</p> <p>The taxonomy hierarchy is intended to convey these meanings of the tags.</p>

**GAAP – Cash Flow Statement and notes**

ID	Item	Description
8.12	Reconciliation of net cash flow to movement in net debt	The positioning of the tag ' <i>Increase (decrease) in net cash for the period</i> ' in the <i>Reconciliation of net cash flow to movement in net debt</i> section of the taxonomy does not match its typical positioning in this reconciliation in company accounts. The item may be a component of ' <i>Decrease (increase) in net debt resulting from cash flows</i> '. Preparers should use the tag as required without worrying about its precise taxonomy positioning. The latter is not necessarily intended to reflect calculation relationships.

**GAAP – STRGL and pensions**

ID	Item	Description
8.13	Actuarial gain / loss recognised in pension schemes	Actuarial gain / loss in pension schemes should be tagged under STRGL and reserves with ' <i>Actuarial gain (loss) recognised in pension schemes</i> '. This represents a company total and is attached to appropriate dimensions for such totals.  Actuarial gains and losses recognised in STRGL under the pensions note should be tagged with ' <i>Actuarial gain (loss) on defined benefit scheme recognised in statement of total recognised gains and losses</i> '. This tag may represent values for individual schemes and may be used with the <i>Pensions schemes</i> dimension.

**GAAP – Accounting policies**

ID	Item	Description
8.14	Accounting policies	The ' <i>Other specific accounting policy</i> ' grouping should be used to tag policies for which no individual policy tag exists and which are important to understanding the content of the accounts.

**GAAP – Notes to Profit & Loss**

ID	Item	Description
8.15	Turnover by geographic segment	If turnover by geography is not distinguished according to destination or origin, then the general ' <i>Turnover / gross operating revenue</i> ' tag should be used in combination with the <i>Countries</i> dimension to represent turnover by country or region. (Clearly, if turnover by destination or origin is distinguished in accounts then the appropriate 'by destination' and 'by origin' revenue tags should be used.)
8.16	Fixed asset costs and movements	Income and expenditure related to fixed assets are covered by tags in the notes to the P&L - principally in the <i>Operating costs related to fixed assets</i> section.  The tags for movements in assets related to depreciation and impairment in the <i>Notes on Balance Sheet</i> section are the <b>counter-entries</b> for the P&L items and have opposite balance attributes. They must not be used to tag P&L items.
8.17	Impairment losses and reversals	In tagging impairment gains and losses, preparers should note the comments on gross and net in the general section of this note. They should take care in identifying the meaning of data in accounts and in the correct use of tags. ' <i>Impairment loss (reversal)...</i> ' is a tag for a net value, while ' <i>Impairment loss...</i> ' and ' <i>Impairment reversal...</i> ' will typically be tags for gross values.
8.18	Other operating costs	If 'other operating costs' are reported but not explicitly identified as exceptional or unexceptional, then this item should be tagged with ' <i>Other unexceptional operating costs</i> '. (Effectively, if items are not explicitly identified as exceptional, they should be considered for tagging purposes as unexceptional. The word 'unexceptional' only exists in this label to distinguish it from the separate ' <i>Other exceptional operating costs</i> ' tag.)
8.19	Finance charges and costs	There is some overlap between the <i>Finance charges (income)</i> and <i>Finance costs</i> sub-sections (which are located under <i>Interest payable and similar charges</i> ). Items under <i>Finance costs</i> are intended to represent gross amounts. The tags ' <i>Other finance charges</i> ' and ' <i>Other finance costs</i> ' duplicate each other. Preparers may use either tag.  Tags labelled as ' <i>...finance charges...</i> ' represent interest and similar payments. They may be used to tag items which are purely interest payments if no more explicit tag covering interest charges alone is available.
8.20	Gains (losses) on other non-operating activities	The tag ' <i>Gains (losses) on other non-operating activities</i> ' in the <i>Financial instruments net gains (losses)</i> section may be used for gains/losses on any non-operating activities, whether or not they relate directly to financial instruments.
8.21	Gain (loss) on financial instruments	The tag ' <i>Gain (loss) on financial instruments</i> ' effectively duplicates the tag ' <i>Financial instruments net gains (losses), before tax</i> '. Preparers may use either tag, but the latter tag is recommended. The former is expected to be deprecated in a future version of the taxonomy.

ID	Item	Description
8.22	Adjustments to tax reflecting prior periods	As stated in the general section of this note, adjustments to tax related to prior periods are handled by the specific line item tags shown in the tax sections - not the prior period adjustment tags in the <i>Restatements</i> dimension. This is because such adjustments do not involve restatements as such. They reflect adjustments made in the current period and should take current period contexts.
8.23	Tax reconciliation	Care should be taken on the choice of tags used in reconciliations of tax paid to tax on profit at the standard rate. In general, these should be selected from the reconciliation section of the taxonomy. Tags which appear elsewhere may not be appropriate, since they may not represent reconciling values. For example, ' <i>Group taxation relief receivable (payable)</i> ' under the calculation of total current tax will <b>not</b> necessarily match any reconciling value for group relief under the reconciliation. There is no tag for the latter amount.
8.24	Dividends on different share classes	<p>Dividends on ordinary or 'equity' shares in the notes to the P&amp;L should be tagged by combining the appropriate dividend payment line item tags and ordinary shares dimension tags. Dividends on preference or 'non-equity' shares should be tagged by combining dividend payment line item tags with the preference share dimension tags.</p> <p>See <a href="#">item 8.42</a> on Share capital for more information on use of the <i>Share classes</i> and <i>Share types</i> dimensions.</p> <p>Note, however, that dividends reported under cash flow may not match dividends reported under notes to the P&amp;L, principally for timing reasons. The tags '<i>Equity dividends paid</i>' and '<i>Preference dividends paid, cash flow</i>' exist under the <i>Cash Flow Statement</i> and its related notes section to represent the amount reported for dividends under cash flow for ordinary and preference shares respectively.</p>
8.25	Final dividends	<p>If a final dividend paid in the current year is described as being in respect of the prior year, it should still be tagged as a final dividend payment with current year context. (If, in very unusual circumstances, two final dividends are paid, one in respect of the current year and one in respect of the prior year, the latter should be identified with the '<i>Final other dividend payment</i>' tag.)</p> <p>Dividends proposed, but not paid in the current year can be distinguished by use of the <i>Dividends</i> dimension. The tag '<i>Aggregate dividends proposed before date of approval of accounts and not otherwise disclosed</i>' is also available in the <i>Reserves and dividends</i> section of the taxonomy, if that fits the data being disclosed.</p>
8.26	Extraordinary items	The tag 'Description of basis of apportionment of tax between extraordinary and exceptional items' is incorrectly set as a monetary instead of a string item and cannot be used.

**GAAP – Notes to Balance Sheet**

ID	Item	Description
8.27	Creditors and debtors, borrowings and loans	<p>The 'creditors' and 'debtors' sections of the taxonomy contain tags which represent typical GAAP disclosures, including those for 'within one year' and 'after one year'.</p> <p>However, tags for borrowings and other financial instruments covered by the latest financial instrument regulations are in <b>separate</b> sections and are attached to financial instrument dimensions. Their tagging follows a different pattern: for example, values for such financial instruments within and after one year are distinguished using the <i>Maturities</i> dimension.</p> <p>The taxonomy thus mixes two approaches. One uses line item tags to represent typical GAAP items, including items with different maturities. The other uses line item tags in combination with dimensions to represent a range of financial instrument disclosures. This mix reflects the present nature in GAAP itself, which combines long established approaches with new regulations on financial instruments taken from International Accounting Standards.</p>
8.28	Leased assets included in tangible assets	<p>The suggested means of tagging leased assets included in tangible assets is to use the appropriate leased asset dimension tags in the <i>Fixed asset ownership</i> dimension.</p> <p>However, preparers may alternatively use the tags in the <i>Leased assets included in figures, tangible fixed assets - movement analysis</i> section if they find that section matches their form of disclosure and is more convenient. (This set of tags effectively covers the same data as some tag combinations from the main tangible assets sections.) Preparers should note that the '<i>Aggregate depreciation on leased assets included in tangible fixed assets</i>' tag in the leased section has an 'instant duration' and represents the depreciation balance. If a company reports the <b>movements</b> in depreciation on leased tangible assets during the period, then it must use the tags in the main movements section in combination with the appropriate leased asset dimension tags.</p>
8.29	Finance lease and hire purchase contracts - maturity profile	<p>The maturities tags in the <i>Obligations under finance leases and hire purchase contracts - Maturity Profile</i> section represent figures which are <b>net</b> of finance charges. The tags may be used where a company does not distinguish whether it is reporting net or gross, e.g. if finance charges are immaterial, but the tags are not appropriate for gross figures. The latter cannot be tagged.</p> <p>(The relevant standard, SSAP 21, para 52, allows companies the alternative of reporting these maturity figures as either net or gross of finance charges. Finance charges are anyway required to be disclosed, under SSAP 21, para 53. It may only be possible to determine if a company is reporting gross figures by a careful examination of the finance lease obligation data.)</p>

ID	Item	Description
8.30	Maturities between two to five years for finance leases and bank borrowings	<p>The line item tag for maturities 'between two to five years' which appears under both the <i>Obligations under finance leases</i> and <i>Bank borrowings and debentures maturities analyses</i> is ambiguous in that it could be taken to mean either 'including year two' or 'after year two'.</p> <p>It is generally expected that it will be used to tag maturity values which include year two. However, it <b>may</b> be used to tag <b>either</b> meaning under the current taxonomy. (It is recognised that the values concerned will generally be different, but other tagged data should generally allow the meaning to be distinguished.)</p>
8.31	Use of current / non-current and maturities tags with financial instruments	<p>In tagging some financial instruments reported as being 'within one year' or 'after one year', preparers may face a choice between the use of current / non-current dimension tags and the use of the 'within one year' and 'after one year' dimension tags. It is expected that the current / non-current tags will be used in general current / non-current breakdowns of assets and liabilities in primary statements and notes. However, the maturities tags should be used in maturities analyses and in all financial risk management notes.</p>
8.32	Fixed asset investments - holdings	<p>Preparers should take care in using the <i>Fixed assets holdings</i> dimension. If a range of fixed asset investment data has been tagged as investments in group undertakings (or similar), then other fixed asset investment data should carry the '<i>Total other investments</i>' dimension tag wherever this meaning is intended (even if it is not explicitly stated in the accounts).</p>
8.33	Fixed asset investments - loans	<p>The <i>Loans, fixed asset investments</i> section contains tags which are specifically suited for movement analyses of such loans. Where appropriate, they should be used for such movements in preference to the general fixed asset investment movement tags. This avoids the need to use the '<i>Loans held as fixed asset investments</i>' dimension tag. The section includes a 'repayments' line item tag, which is not available for other types of fixed asset investments.</p>
8.34	Fixed asset investment provisions, used in period	<p>The correct tag for 'Fixed asset investment provisions utilised in period' or similar descriptions is '<i>Fixed asset investments, provisions, impairment losses / amounts written off</i>'.</p>
8.35	Provisions for property	<p>There is no dimension tag to represent 'Property provision'. If the '<i>Vacant properties</i>' dimension tag is not appropriate for particular property provisions data, the latter should be left untagged - unless it is the only class of provision and can be represented by the default total.</p>
8.36	Deferred tax	<p>Most information on provisions for deferred taxation should be tagged using the '<i>Provisions for liabilities and charges</i>' tag in combination with the '<i>Provisions for deferred taxation</i>' dimension tag. (Note that the tag '<i>Provisions for taxation, including deferred taxation</i>' identifies total provisions for taxation, not just provisions for deferred tax.)</p> <p>A special section under provisions, <i>Provisions for deferred taxation - further analysis</i>, adds further tags for deferred tax. Since these tags are specifically for deferred tax, it is <b>not</b> necessary to use them with the '<i>Provisions for deferred taxation</i>' dimension tag. They may be used with the default total. (Using them with the deferred tax dimension tag is not an error, but is not necessary.)</p>

ID	Item	Description
8.37	Contingent liabilities	Contingent liabilities are represented by the tag ' <i>Contingent considerations, liabilities</i> ' which can be found under financial liabilities. (A grouping is also available under the <i>Contingent liabilities and assets</i> section to cover ' <i>Specific guarantees, contingent liabilities</i> '. No tags are available for the subtotals of guaranteed and non-guaranteed contingent liabilities.)
8.38	Derivative financial instruments	The tag ' <i>Description of compound financial instruments with multiple embedded derivatives</i> ' within the <i>Derivative financial instruments and hedge accounting</i> section is incorrectly set as abstract and cannot be used.
8.39	Movements in financial instrument fair value hierarchy	The expected sign on values in movements in the fair value hierarchy is determined by the label of the <b>dimension tag</b> describing the movement (not the line item tag which simply refers to 'change' and does not give a sign indication).

### GAAP – Financial instrument risks

ID	Item	Description
8.40	Financial instrument risks	<p>The <i>Financial instrument risks</i> section, located under Accounting Policies, primarily contains text tags to cover descriptions of financial instrument risk. (This does not cover general business risks, which do not need to be tagged.) Tags for descriptive sections on <b>currency risk, interest rate risk</b> and other types of risk are in the <i>Market risk sensitivity</i> sub-section. A general grouping '<i>Other specific type of risk exposure</i>' enables tagging of significant types of risk for which individual tags do not exist.</p> <p><b>Numeric data</b> on credit risks is covered by a grouping '<i>Credit risk on financial assets [grouping]</i>'. Liquidity risk is covered by use of the <i>Maturities</i> dimension, as described in item 8.41 below, while currency exposure is handled by the use of the <i>Currencies</i> dimension. The GAAP taxonomy has less extensive tags available for financial instrument risks than the IFRS taxonomy.</p>
8.41	Liquidity risk note	Different maturities for contractual undiscounted cash flows in the liquidity risk note should be represented by use of the <i>Maturities</i> dimension in combination with appropriate financial liabilities line item tags and the ' <i>Notional amount</i> ' dimension tag.

**GAAP – Share capital note**

ID	Item	Description
8.42	Share capital	<p>The fundamental tag for share capital is '<i>Share capital, allotted, called up and paid</i>'. There are also tags for '<i>Number of shares, allotted</i>' and '<i>Value of shares allotted</i>'. The latter tag should primarily be used if the 'number allotted' differs from the 'number allotted, called up and paid', which is not common. The tags for authorised capital should be used if a company reports this data, but that information is no longer required under the latest Companies Act and will presumably steadily disappear from accounts.</p> <p>Dimensions are used to define the share classes and types covered.</p> <p>If a company has only a <b>single class of shares which are ordinary</b>, then it may use the default dimension tags, avoiding the need for dimensional selections.</p> <p>If it has one class of ordinary or one class of preference, then it may use the dimension tags '<i>All ordinary shares</i>' and '<i>All preference shares</i>' respectively to identify these.</p> <p>If it has multiple ordinary or preference shares, it must use the specific share class tags, '<i>xxx share class 1</i>' etc., to distinguish them. It must also then use the '<i>Description of share type</i>' tag to identify each specific class.</p> <p>The <i>Share types</i> dimension is missing a dimension tag for 'Non-cumulative and redeemable shares'. (Instead, there is an erroneous repetition of the tag for cumulative and non-redeemable.) This share type therefore cannot be specifically tagged.</p> <p>Note that the taxonomy treats 'equity shares' as meaning 'ordinary shares' and 'non-equity shares' as meaning 'preference shares'.</p>

**GAAP – Pensions note**

ID	Item	Description
8.43	Pensions schemes	<p>The presence of a pension scheme <b>must</b> be indicated by use of the '<i>Name of defined contribution scheme</i>' and / or '<i>Name of defined benefit scheme</i>' tags. (Both are minimum tagging items). The tags must be applied to general wording such as 'defined benefit scheme' or similar descriptions if no other more precise naming is provided in accounts.</p>
8.44	Pension costs	<p>Totals under staff costs for costs of defined benefit and defined contribution schemes should be tagged with '<i>Pensions costs, defined benefit schemes</i>' and '<i>Pensions costs, defined contribution schemes</i>' respectively. These tags represent company totals and may be used with the continuing and discontinued dimension tags, among others.</p> <p>Pension costs under the pensions note should be tagged with '<i>Pension costs, defined benefit scheme</i>' and '<i>Pension costs, defined contribution scheme</i>' respectively. These tags may represent values for individual schemes and may be used with the <i>Pension schemes</i> dimension.</p> <p>Clearly, the company totals will be represented by different tags in each note, although they will have the same value.</p>

ID	Item	Description
8.45	Actuarial gain / loss recognised in pension schemes	As stated in <a href="#">item 8.13</a> on STRGL, actuarial gains and losses recognised in STRGL under the pensions note should be tagged with ' <i>Actuarial gain (loss) on defined benefit scheme recognised in statement of total recognised gains and losses</i> '. This tag may represent values for individual schemes and may be used with the <i>Pension schemes</i> dimension.
8.46	Sensitivity of pension scheme liabilities	<p>The tag '<i>Percentage increase in scheme liabilities from increase in discount rate by one percentage point</i>' should read '<i>Percentage decrease in scheme liabilities from increase in discount rate by one percentage point</i>'. Preparers <b>may</b> use the tag assuming that <b>decrease</b>, rather than increase, is meant.</p> <p>Similarly, the tag '<i>Percentage decrease in scheme liabilities from decrease in discount rate by one percentage point</i>' should read '<i>Percentage increase in scheme liabilities from decrease in discount rate by one percentage point</i>'. Preparers <b>may</b> use the tag assuming that <b>increase</b>, rather than decrease, is meant.</p>

### GAAP – Other notes

ID	Item	Description
8.47	Related parties	<p>The name of a related party and the description of the transaction and the amounts involved must be tagged separately using the appropriate text tags in the '<i>Related party transactions</i>' grouping. The '<i>Amount due from (to) related party</i>' tag is intended to be for the <b>balance</b> owing from (to) the related party. It has an 'instant' period duration.</p> <p>Preparers should note the use of brackets in 'Amount due from (to)...' and should adjust the sign attribute applied to values accordingly.</p>
8.48	Controlling party	<p>The '<i>Controlling party is ultimate controlling party</i>' boolean tag in the controlling party grouping must be used and set to true if the controlling party is the ultimate controlling party.</p> <p>The '<i>Address of controlling party</i>' tag should cover the country of incorporation of ultimate parent if this is reported in accounts in place of a full address.</p>
8.49	Subsidiaries, joint-ventures, associates	<p>The country of incorporation of subsidiaries is identified by assigning a country dimension tag to the '<i>Country of incorporation</i>' tag. This is not identified by assigning country dimension tags to other subsidiary line item tags. (The latter would carry a different meaning. For example, assigning a country tag to '<i>Principal activity, subsidiary</i>' implies that the activity concerned applies in a particular country.)</p> <p>The same approach applies to joint-ventures and associates.</p>
8.50	Other participating interests of investments	<p>The tag for '<i>Country of incorporation, other participating interest or investment</i>' is not attached to the <i>Countries</i> dimension. The country of incorporation for other participating interests or investments therefore cannot be tagged.</p>

ID	Item	Description
8.51	Segments	<p>Tags for information on business and geographic segments are divided between notes to the P&amp;L and notes to the Balance Sheet.</p> <p>If generic tags (Business segment 1-30) are used to identify data related to specific business segments, then the name or description of each segment <b>must</b> be tagged with the generic tag being used for that segment. The name / description tags for business segments are located in the <i>Business and geographic segment information</i> section of the taxonomy - not in the segmental analysis sections under the notes to P&amp;L and Balance Sheet.</p> <p>When tagging geographic segments, preparers should select the most appropriate country or region dimension tag. Not all possible regions are covered in the taxonomy. If selection of the closest available region tag would materially distort the meaning of a set of data, then that data should not be tagged (however, other geographic data for which country or regional tags are available should be tagged).</p>
8.52	ESOP trusts	<p>The '<i>Name of ESOP trust</i>' tag is incorrectly set to monetary data type rather than string. The name of ESOP trusts therefore cannot be tagged. However, trusts can be identified using the '<i>Description of ESOP trust</i>' tag.</p>

## 9 UK IFRS

### IFRS – General points

ID	Item	Description
9.1	Scope	<p>The main section of the IFRS taxonomy reflects typical reporting by ordinary commercial and industrial companies. The <i>Additional Industry Sector Data</i> section provides tags suitable for banking and finance, investments funds and extractive industries.</p> <p>The <b>Banking</b> presentation should enable preparers of banking and finance company accounts to find tags more easily - however, it does not show all non-finance related tags available in the full taxonomy. (Those remain available for use. From a technical perspective, preparers are free to switch between the main and banking displays when tagging.) Its benefits are not restricted to banks: it may help preparers of any accounts of finance-related companies or which contain detailed reporting of financial instrument risks.</p> <p>Despite the additional sections, tags may not be available to cover some line items in accounts of companies operating in particular sectors. Tags may also not be available to cover other disclosures which are not broadly used across industries.</p>
9.2	Location of name and description tags for generic dimensions	<p>As described in the item on generic dimensions in the general section of this document, the name or description tag related to a particular generic dimension can generally be found in the principal taxonomy section to which the generic dimension applies.</p> <p>However, the location of name tags for a few generic dimensions which are broadly used may not be immediately obvious:</p> <ul style="list-style-type: none"> <li>+ The name tag for operating segments, products and services segments and major customers segments is '<i>Name of individual segment member</i>' and is located in the <i>Specific disclosures on individual segments</i> section in <i>Segment reporting</i>.</li> <li>+ The name tags for the subsidiaries, associates and joint-ventures dimensions are located in the <i>Subsidiaries, associates and joint-ventures</i> section rather than in the investments in associates and joint-ventures sections.</li> </ul>

**IFRS – Income Statements and notes**

ID	Item	Description
9.3	Before / after exceptional items	<p>The dimension tags representing data before and after exceptional items must be used whenever financial statements:</p> <p>(a) explicitly state that an item is before / after such adjustments, or</p> <p>(b) contain two or more line items which represent the <b>same</b> basic concept and require the before / after dimension tag to distinguish them. In this case, line item descriptions do not have to state explicitly that they are before or after adjustments, as in the following example:</p> <pre> Operating profit 10 Exceptionals    5 Operating profit 5 </pre> <p>It is clear from this statement that the first operating profit is before exceptionals, there is an exceptional loss and the second operating profit is after exceptionals, so the dimension tags must be used.</p> <p>Otherwise the default for the before / after dimensions ('<i>Not applicable</i>') should apply. Subtotals which include another item tagged as 'after' do <b>not</b> need to be tagged with the 'after' dimension tags, <b>unless</b> rules (a) or (b) above apply independently to them. (For example, if operating profit is after exceptionals, subsequent totals, such as profit after tax, do not need to be tagged as 'after exceptionals' unless the accounts explicitly declare them as such.)</p>
9.4	Actuarial gain / loss recognised in pension schemes	<p>Actuarial gain / loss in pension schemes should be tagged in the Comprehensive Income Statement and Equity Statement with '<i>Actuarial gain (loss) on defined benefit schemes, before tax, in other comprehensive income</i>' or the corresponding after tax tag. These tags represent company totals and are attached to the appropriate equity and other dimensions for such totals.</p> <p>Actuarial gains and losses recognised in other comprehensive income under the pensions note should be tagged with '<i>Actuarial gain (loss) on defined benefit scheme recognised in other comprehensive income</i>'. This tag may represent values for individual schemes and may be used with the <i>Pension schemes</i> dimension.</p>
9.5	Comprehensive income - tax components	<p>The tag '<i>Tax expense (credit) on other items of comprehensive income</i>' is effectively duplicated by another tag '<i>Tax expense (credit) on other items of comprehensive income (loss)</i>'. Either tag may be used, but preparers are recommended to use the former. The latter is expected to be deprecated or deleted from future versions of the taxonomy.</p>
9.6	Gains and losses on hedged items	<p>Gains and losses on hedged items may be found in separate sections: <i>Other comprehensive income</i> contains a range of tags for items recognised in other comprehensive income; <i>Financial instruments net gains (losses), before tax</i> (under <i>Notes on income statement</i>) contains further tags for items recognised in profit or loss. Groupings for information on individual hedges can be found in <i>Hedge accounting</i>, under <i>Notes on assets and liabilities</i>.</p>

**IFRS – Balance Sheet and notes**

ID	Item	Description
9.7	Current and non-current assets and liabilities	The IFRS taxonomy uses separate line item tags for current and non-current assets and liabilities which are <b>non-financial</b> . However, current and non-current <b>financial</b> assets and liabilities are distinguished by the ' <i>Current financial instruments</i> ' and ' <i>Non-current financial instruments</i> ' dimension tags.
9.8	Trade and other receivables	'Trade and other receivables' is represented by the tag ' <i>Loans and receivables, trade and other receivables</i> ' in the <i>Loans and receivables</i> section of <i>Notes on assets and liabilities</i> . (The 'Loans and receivables' part of the label reflects the classification of the item under IAS 39. The meaning of the tag corresponds to 'trade and other receivables'.)

**IFRS – Cash Flow Statement and notes**

ID	Item	Description
9.9	Location of cash flow tags	When tagging a cash flow statement, preparers may find they require tags from the <i>Notes on cash flow</i> section. In particular, tags for <b>Adjustments to cash flows from non-cash items, excluding movements in working capital</b> and <b>Adjustments to cash flow from working capital</b> are in the <i>Notes on cash flow</i> , reflecting the 'indirect method' of reporting cash generated from operations.

**IFRS – Notes on income**

ID	Item	Description
9.10	Non-financial assets: costs and movements	Income and expenditure related to non-financial assets are covered by tags in the notes on income - principally in the <i>Other net gains and losses before tax</i> and <i>Operating expenses</i> sections. The tags for movements in assets related to depreciation and impairment in the <i>Notes on assets and liabilities</i> section are the <b>counter-entries</b> for the income items and have opposite balance attributes. They must <b>not</b> be used to tag income items.
9.11	Impairment losses and reversals	In tagging impairment gains and losses, preparers should note the comments on gross and net in the general section of this note. They should take care in identifying the meaning of data in accounts and in the correct use of tags. 'Impairment loss (reversal)...' is a tag for a net value, while 'Impairment loss...' and 'Impairment reversal...' will typically be tags for gross values.
9.12	Finance costs - interest paid to related parties	The tag ' <i>Interest paid to related parties</i> ' is not listed in the <i>Finance costs</i> section, but can be found in the <i>Related parties</i> section.

ID	Item	Description
9.13	Gains (losses) on other non-operating activities	The tag ' <i>Gains (losses) on other non-operating activities</i> ' in the <i>Financial instruments net gains and losses</i> section may be used for gains/losses on any non-operating activities, whether or not they relate directly to financial instruments.
9.14	Adjustments to tax reflecting prior periods	As stated in the general section of this note, adjustments to tax related to prior periods are handled by the specific line item tags shown in the tax sections - not the prior period adjustment tags in the <i>Restatements</i> dimension. This is because such adjustments do not involve restatements as such. They reflect adjustments made in the current period and should take current period contexts.
9.15	Tax reconciliation	Care should be taken on the choice of tags used in reconciliations of tax paid to tax on profit at the applicable rate. In general, these should be selected from the reconciliation section of the taxonomy. Tags which appear elsewhere may not be appropriate, since they may not represent reconciling values. For example, ' <i>Group tax relief received (paid)</i> ' under the calculation of total current tax will <b>not</b> necessarily match any reconciling value for group relief under the reconciliation. There is no tag for the latter amount.

### **IFRS – Notes on assets and liabilities**

ID	Item	Description
9.16	Revaluation of PPE	Unlike in the UK GAAP taxonomy, tags on revaluation of PPE do not appear in a grouping. Only the latest revaluation for a particular class of asset can therefore be tagged.
9.17	Financial instruments	<p>The <i>Financial instruments</i> section of the taxonomy contains lists of financial assets and liabilities by category and class. Other sections, such as <i>Loans and receivables</i>, <i>Borrowings</i>, <i>Derivatives</i>, <i>Trade and payables</i> and <i>Finance leases</i>, contain further details on specific types of instrument.</p> <p>Dimensions, applying to all financial instruments, enable tagging of <b>value type</b> (e.g. fair value, impaired, not impaired, notional etc.); <b>current / non-current</b>; <b>maturities</b>; <b>currency exposure</b>; <b>credit ratings</b>; <b>industry concentration risk</b>; <b>financial instrument risk level</b> and <b>movements in risk levels</b>.</p> <p>For financial instrument risks, see <a href="#">item 9.29</a> below.</p>
9.18	Use of current / non-current and maturities tags with financial instruments	In tagging some financial instruments reported as being 'within one year' or 'after one year', preparers may face a choice between the use of current / non-current dimension tags and the use of the 'within one year' and 'after one year' dimension tags. It is expected that the current / non-current tags will be used in general current / non-current breakdowns of assets and liabilities in primary statements and notes. However, the maturities tags should be used in maturities analyses and in all financial risk management notes.

ID	Item	Description
9.19	Financial liabilities	The IFRS taxonomy does not provide tags for a detailed breakdown of specific financial liabilities in the <i>Financial liabilities by category and by class</i> section; it only provides relatively high-level subtotals. The main breakdowns, in so far as they are available, are under the <i>Derivative financial instruments</i> , <i>Borrowings</i> and <i>Trade and other payables</i> sections.
9.20	Movements in financial instrument fair value hierarchy	The expected sign on values in movements in the fair value hierarchy is determined by the label of the <b>dimension tag</b> describing the movement (not the line item tag which simply refers to 'change' and does not give a sign indication).
9.21	Provisions for property	There is no dimension tag to represent 'Property provision'. If the ' <i>Vacant properties</i> ' dimension tag is not appropriate for particular property provisions data, the latter should be left untagged - unless it is the only class of provision and can be represented by the default total.
9.22	Movement in provisions	The ' <i>Additional provisions</i> ' tag may be used to represent <b>either</b> total additions in provisions <b>or</b> additional provisions excluding an increase in existing provisions.
9.23	Maturity analysis of finance lease obligations	The tag ' <i>Finance lease payments owing, minimum / gross</i> ' is not linked to <i>Maturities</i> and other financial instrument dimensions. A maturity breakdown of this item therefore cannot be tagged. (By contrast, ' <i>Finance lease liabilities, present value, total</i> ' is attached to the financial instrument dimensions, enabling maturity data to be tagged.)
9.24	Deferred tax	Information on deferred tax in a <b>deferred tax note</b> should be tagged with tags from the <i>Deferred taxation</i> section. This section is intended to support general tagging of deferred tax assets and liabilities.  Information related to deferred tax contained within a <b>general provisions movement table</b> in a provisions note may be tagged with the appropriate provisions-related tags from the <i>Provisions</i> section in combination with the ' <i>Deferred taxation</i> ' dimension tag, in preference to using the tags from the <i>Deferred taxation</i> section. (Note that the dimension tag ' <i>Taxation, including deferred taxation</i> ' identifies total provisions for taxation, not just provisions for deferred tax.)  There is some overlap in meaning of tags between the deferred tax and provisions sections as far as deferred tax is concerned. The provisions tags are intended for tagging general provisions disclosures.
9.25	Net and gross trade receivables	If a company distinguishes between net and gross trade receivables (for example because of allowances for doubtful receivables), the tag ' <i>Trade receivables</i> ' should be used for the net value. The gross amount cannot be tagged. If a company makes no distinction then the tag should be used for the amount reported for trade receivables.
9.26	Contingent liabilities	Contingent liabilities are represented by the tag ' <i>Contingent considerations, liabilities</i> ' which can be found in the <i>Commitments, contingent assets and liabilities</i> section. Different classes of liabilities are represented through the <i>Contingent liabilities classes</i> dimension.
9.27	Investment property	The taxonomy heading ' <i>Income and expense recognised for investment property [heading]</i> ' is not intended to be used as a tag. However, it has not been set to <i>abstract</i> , so could in theory be used for tagging. Preparers are recommended <b>not</b> to use it, but if it is used, this will not cause an XBRL validation error.

ID	Item	Description
9.28	Investment property measurement model	The tag ' <i>Model used to measure investment property</i> ' may only be used to tag two predefined values: "Cost model" and "Fair value model". It will not be valid if used with other text. If the tag is required, but appropriate text does not exist in the accounts, the text may be entered in the ix:hidden section. For more information on tags which must be used with predefined values, see <a href="#">item 4.24</a> under General points above and <a href="#">section 14</a> , which provides a full list of tags carrying predefined values.

### IFRS – Financial instrument risks

ID	Item	Description
9.29	Financial instrument risks	<p>Tags for descriptions of financial instrument and market risk are in the <i>Financial risk and capital risk management</i> section. (This does not cover general business risks, which do not need to be tagged.) Tags for <b>currency risk, interest rate risk and other types of risk</b> are in the <i>Market risk sensitivity</i> sub-section. A general grouping '<i>Other specific type of risk exposure</i>' enables tagging of significant types of risk for which individual tags do not exist.</p> <p>The tagging of <b>numeric information</b> on credit, liquidity, currency, country and industry risk is primarily achieved through the use of the <b>financial instrument dimensions</b>. Some additional points on this are covered in the items 9.30 to 9.32 below.</p>
9.30	Credit risk exposure	<p>The IFRS taxonomy provides two alternative methods of tagging credit risk exposure. Simple numeric data on credit risk exposure may be covered by the '<i>Maximum exposure to credit risk on financial instruments</i>' tag and the use of the grouping '<i>Credit risk on financial assets [grouping]</i>'.</p> <p>However, more extensive data on credit risk exposure reported by banks, finance companies or other large companies will require use of the '<i>Maximum credit risk exposure</i>' dimension tag, in combination with appropriate line items representing the instruments concerned. Companies reporting simple data may also use this dimension tag, including for total company credit risk exposure, if they prefer this approach to the use of the credit risk grouping.</p>
9.31	Liquidity risk note	Different maturities for contractual undiscounted cash flows in the liquidity risk note should be represented by use of the <i>Maturities</i> dimension in combination with appropriate financial liabilities line item tags and the ' <i>Contractual value</i> ' dimension tag.
9.32	Country / region concentration risk	When tagging financial instrument concentration risk by <b>country / region</b> for all industries, preparers must select the ' <i>Other concentration risk</i> ' tag from the <i>Industry concentration risk</i> dimension. (This is because the latter dimension does not have a total or default tag.)

**IFRS – Notes on equity**

ID	Item	Description
9.33	Share capital and dividends	<p>The value of share capital can only be tagged using the '<i>Equity</i>' line item tag and the related share capital dimension tags ('<i>Share capital</i>', '<i>Share capital, ordinary shares</i>', '<i>Share capital, preference shares</i>'). Value of share capital for specific classes of share cannot be tagged.</p> <p>The numbers of shares authorised and issued, as well as dividends, may be tagged for specific classes and types of share using the <i>Share classes</i> and <i>Share types</i> dimensions.</p> <p>If a company has only a <b>single class of shares which are ordinary</b>, then it may use the default dimension tags, avoiding the need for dimensional selections.</p> <p>If it has one class of ordinary or one class of preference, then it may use the dimension tags '<i>All ordinary shares</i>' and '<i>All preference shares</i>' respectively to identify these.</p> <p>If it has multiple ordinary or preference shares, it must use the specific share class tags, '<i>xxxx share class 1</i>' etc., to distinguish them. It must also then use the '<i>Description of share type</i>' tag to identify each specific class.</p> <p>The <i>Share types</i> dimension is missing a dimension tag for 'Non-cumulative and redeemable shares'. (Instead, there is an erroneous repetition of the tag for cumulative and non-redeemable.) This share type therefore cannot be specifically tagged.</p>

**IFRS – Employee benefits note**

ID	Item	Description
9.34	Share-based payment expenses	The tag ' <i>Share-based payment expense, equity settled</i> ' is under the <i>Notes on cash flow, additional banking industry items</i> section. It should be shown in the <i>Share-based payments</i> and <i>Employee benefits expense</i> sections of the main taxonomy.

**IFRS – Pensions note**

ID	Item	Description
9.35	Pensions schemes	The presence of a pension scheme <b>must</b> be indicated by use of the ' <i>Name of defined contribution scheme</i> ' and / or ' <i>Name of defined benefit scheme</i> ' tags. (Both are minimum tagging items). The tags must be applied to general wording such as 'defined benefit scheme' or similar descriptions if no other more precise naming is provided in accounts.
9.36	Actuarial gain / loss recognised in pension schemes	As stated in <a href="#">item 9.4</a> on comprehensive income, actuarial gains and losses recognised in OCI under the pensions note should be tagged with ' <i>Actuarial gain (loss) on defined benefit scheme recognised in other comprehensive income</i> '. This tag may represent values for individual schemes and may be used with the <i>Pensions scheme</i> dimension.

ID	Item	Description
9.37	Sensitivity of pension scheme liabilities	<p>The tag '<i>Percentage increase in scheme liabilities from increase in discount rate by one percentage point</i>' should read '<i>Percentage <b>decrease</b> in scheme liabilities from increase in discount rate by one percentage point</i>'. Preparers <b>may</b> use the tag assuming that <b>decrease</b>, rather than increase, is meant.</p> <p>Similarly, the tag '<i>Percentage decrease in scheme liabilities from decrease in discount rate by one percentage point</i>' should read '<i>Percentage <b>increase</b> in scheme liabilities from decrease in discount rate by one percentage point</i>'. Preparers <b>may</b> use the tag assuming that <b>increase</b>, rather than decrease, is meant.</p>

### IFRS – Related parties note

ID	Item	Description
9.38	Transactions with directors	<p>Transactions with individual directors <b>must</b> be tagged using the tags in the <i>Directors' advances, credit and guarantees</i> section in the <i>Directors report</i> part of the taxonomy. The tags in the <i>Related parties</i> section are purely for tagging the key management personnel data required under IFRS.</p>

### IFRS – Other notes

ID	Item	Description
9.39	Subsidiaries, joint-ventures, associates	<p>Country of incorporation for subsidiaries, joint-ventures and associates cannot be tagged under IFRS. The '<i>Country of incorporation or residence</i>' tag is not linked to the <i>Countries</i> dimension.</p>

## 10 Charities

### CHAR – General points

ID	Item	Description
10.1	GAAP-related issues	The guidance in the GAAP section of this document also generally applies to the Charities taxonomy, which uses a range of GAAP tags (and makes available all GAAP tags, in case they may be required).

### CHAR – Notes

ID	Item	Description
10.2	Accounting policies	The <i>Accounting policies</i> section contains two alternative tags in different positions for policies on programme related investments: they are ' <i>Programme related / social investments policy</i> ' and ' <i>Programme-related / social investments policy</i> '. Preparers may use either tag, but are recommended to use ' <i>Programme-related / social investments policy</i> ' (i.e. with the hyphen). The other tag is expected to be deprecated or dropped in future taxonomy versions.

## 11 Detailed points for developers

ID	Item	Description
11.2	Identification of percentages	A number of tags for percentages are decimal type rather than percent item type. A list of percentage tags which are decimal type is available from <a href="mailto:uktech@xbrl.org">uktech@xbrl.org</a> if that is helpful for data validation purposes.
11.3	Domain item type errors	The dimension tags ' <i>All types of fixed asset investment [default]</i> ' and ' <i>Fair value adjustment increase (decrease)</i> ' should both be domainItemType rather than stringItemType. However, this is just a matter of convention and for easy identification. It does <b>not</b> make any difference to their use as dimension tags. They are domain members – that is defined through links in the definition linkbase which are all correct.
11.4	Use of dimension tags	<a href="#">Section 12</a> in this document gives further explanation on the use of dimension tags, including valid and invalid uses. This expands on section 7.4 of the <a href="#">Preparers &amp; Developers Guide</a> .

## 12 Dimensions – further information

Sections 3.4, 4.12 and 7.4, in particular, of the [Preparers and Developers Guide](#) explain the use of dimensions in the accounts taxonomies. [Items 4.5, 4.6](#) and [4.7](#), among others, in this document cover aspects of the use of dimension tags.

This section highlights some technical points on the use of dimensions which must be understood by developers and should be reflected in software.

As stated in section 7.4 of the Preparers and Developers Guide, a line item or ‘primary’ tag may be attached to several hypercubes.

When this occurs, preparers should only be able to select dimension tags from one hypercube – they must **not** mix tags, other than default tags, from different hypercubes. Doing so will produce invalid output.

A hypercube effectively defines an allowable combination of dimensions. In a sense, it represents a financial table that may appear in a financial report. Different hypercubes represent different tables and different allowable combinations of dimensions. In the general case, different hypercubes represent incompatible tables or combinations of dimensions, so a primary item will only be meaningful in one hypercube at a time.

An exception to this is when **no** dimension tags are selected from dimensions, and defaults, representing totals or the general case, apply. In this case, a value tagged by a primary item may be valid in several different hypercubes.

For example, under IFRS, total equity, tagged as ‘*Equity*’ will be valid in both the *Equity* hypercube and the *Balance and cash main data* hypercube. Total equity may appear in tables in both the Statement of Equity and the Balance Sheet. In tagging total equity, no dimensions will be selected from either hypercube. However, if a dimension tag for a particular class of equity is selected from the Equity hypercube, then that value of equity will only be valid under the Equity hypercube. It will not be valid under the Balance sheet hypercube and no dimensions may be selected from the latter, unless the equity class dimension tag is removed.

A fundamental rule of dimensions validation is that any primary item attached to dimensions **must** be valid in at least **one** hypercube. It does not have to be valid in more than this, although it may be valid in more, as described above.

If a primary item is attached to two hypercubes, one containing dimensions with defaults and the other containing one or more dimensions without defaults, then the item only has to be valid in one of the hypercubes concerned. If no selections are made from the hypercube containing dimensions without defaults, then the item will be validated against the hypercube which does have defaults.

This section is intended as a general explanation of aspects of the XBRL dimension specification. Developers must consult that specification, referenced in the [Preparers and Developers Guide](#), to gain a proper understanding of XBRL dimensions. Developers do not have to understand the accounting relationships which determine the content of dimensions, the choice of defaults and the linking of line item tags to particular sets of dimensions. However, they **must** accurately implement the rules set out in the dimensions specification and the dimensional relationships in the accounts taxonomies.

## 13 Groupings / tuples – further information

The use of groupings or 'tuples' is described in sections 3.5, 4.9 and 7.5 of the [Preparers and Developers Guide](#).

As stated in [item 4.14](#) above, different occurrences of groupings must be used to tag current and previous period data. In general, each tag within a grouping can only be used once within each occurrence of the grouping. Tagging of multiple data items is achieved by repeating the whole grouping. A separate occurrence is thus required for current period data and for previous period data.

Developers should note that the number of times that a tag can be used within each grouping occurrence is determined by the tuple definition. An example of a tuple definition is shown below:

```
<element id="uk-gaap_BankLoansGrouping" name="BankLoansGrouping" substitutionGroup="xbrli:tuple" nillable="true">
  <complexType>
    <complexContent>
      <restriction base="anyType">
        <sequence>
          <element ref="uk-gaap:DescriptionSpecificBankLoan" minOccurs="0" maxOccurs="1" />
          <element ref="uk-gaap:AmountSpecificBankLoan" minOccurs="0" maxOccurs="1" />
          <element ref="uk-gaap:DescriptionInterestRateOnSpecificBankLoan" minOccurs="0" maxOccurs="1" />
          <element ref="uk-gaap:RepaymentDateSpecificBankLoan" minOccurs="0" maxOccurs="1" />
        </sequence>
        <attribute name="id" type="ID" />
      </restriction>
    </complexContent>
  </complexType>
</element>
```

The 'cardinality' of each tag within a tuple is defined through the minOccurs and maxOccurs attributes. In the example above, these are set on all tags to min 0 and max 1. This means each tag does not have to be used within a tuple occurrence, but if it is used, it can only be used once in each occurrence.

The cardinality of most tags in tuples is set to min 0 and max 1. However, a small number of tags in certain tuples have cardinality of min 1 and max 1, so that they must be used if the tuple is used. (This mainly applies to descriptive tags which are essential to the meaning of the data concerned.) In a few tuples, the cardinality of a tag is set to max unbounded, so that it can be used an unlimited number of times in a tuple occurrence. Note that the cardinality of a tag is defined individually in each tuple – if a tag is used in several tuples, it can have different cardinality in each tuple.

When implementing XBRL, developers must ensure they correctly reflect the definitions of tuples in the taxonomy schemas.

The [Inline XBRL Style Guide](#) gives further information on the representation of tuples in Inline XBRL.

## 14 Predefined value items

As stated in [item 4.24](#) above, a small number of tags must be used with predefined values (in technical terms, 'enumerated values'). Most, such as '*Description of period covered by report*', do **not** have to be used at this stage of XBRL implementation. However, if they are used, they must be used to tag text strings which **exactly match** the predefined values. For example, one predefined value of the 'Description of period covered by report' is 'FY', meaning financial year. If suitable text in a report is not available, these values can be included in the ix:hidden section. It is up to software to ensure such tags are used correctly by preparers.

One tag of this type in the IFRS taxonomy may sometimes be required in current filing. The tag, '*Model used to measure investment property*', is described in [item 9.28](#) under IFRS.

The tags which must be used with predefined values are identified by their data type. The values which they must take are defined in the taxonomy schema which defines the data type concerned. The following table lists the tags, their data type, their predefined values, the taxonomy schema in which they are defined and the scope of their use.

These tags should **not** be confused with 'Fixed item type' tags which have a predefined value of 'nil' (i.e. empty), as mentioned in [item 4.22](#) above and section 4.13 of the [Preparers and Developers Guide](#).

Tag	Data type	Predefined values	Taxonomy definition and use
<i>Entity accounts type</i>	entityAccountsTypeItem	Group consolidated accounts Company accounts Group consolidated and company accounts Other accounts type	<a href="#">uk-types-2009-09-01.xsd</a> Tag is in all UK accounts taxonomies
<i>Description of period covered by report</i>	reportPeriodItemType	FY Q1 Q2 Q3 Q4 H1 H2 CY Other	<a href="#">uk-types-2009-09-01.xsd</a> Tag is in all UK accounts taxonomies
<i>Legal form of entity</i>	entityFormItemType	Public Limited Company Private Limited Company Limited Liability Partnership Other	<a href="#">uk-types-2009-09-01.xsd</a> Tag is in all UK accounts taxonomies
<i>Model used to measure investment property</i>	investmentPropertyMeasurementItemType	Cost model Fair value model	<a href="#">uk-ifs-2009-09-01.xsd</a> Tag is only in the IFRS taxonomies

Each predefined value is shown on a separate line. Developers should source the predefined (enumerated) values from the taxonomy schema files shown.

## APPENDICES

### A. Glossary

<i>Context</i>	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.)
<i>Data types</i>	Taxonomy tags are assigned a 'data type' to identify their meaning and role and to assist in processing XBRL data. See <a href="#">section 3.3</a> for more information.
<i>Dimensions and dimension tags</i>	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 <a href="#">section 3.4</a> for a fuller explanation.
<i>Extension taxonomy</i>	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.
<i>FRSSE</i>	A subset of UK GAAP regulations covering smaller entities.
<i>IFRS</i>	The international accounting regulations published by the International Accounting Standards Board (IASB) under which UK publicly quoted companies report.
<i>Inline XBRL</i>	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.
<i>Labels</i>	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 <a href="#">section 3.3</a> for more information.
<i>Manual tagging</i>	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.
<i>Minimum tagging</i>	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. Its minimum tagging set is described in <a href="#">sections 3.7</a> and <a href="#">6.5</a>
<i>Period type and context</i>	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.
<i>Tag</i>	An XBRL tag is the computer-readable identifier attached to an item of business data.
<i>Taxonomy</i>	Taxonomies are the dictionaries of the XBRL language, containing the computer-readable tags used to identify specific financial and business data items.
<i>Tuples</i>	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 <a href="#">section 3.5</a> for a fuller explanation.
<i>UK GAAP</i>	UK Generally Accepted Accounting Practice. This covers the regulations under which unlisted UK companies generally report.

## B. References

<a href="#">XBRL UK Preparers and Developers Guide</a>	Link available via <a href="http://www.xbrl.org/uk/TechGuidance/">http://www.xbrl.org/uk/TechGuidance/</a>
<a href="#">Tagging examples</a>	Available at <a href="http://www.xbrl.org/uk/TechSamples/">http://www.xbrl.org/uk/TechSamples/</a>
<a href="#">HMRC Inline XBRL Style Guide</a>	Available at <a href="http://www.hmrc.gov.uk/ebu/ct_techpack/xbrl-style-guide.pdf">http://www.hmrc.gov.uk/ebu/ct_techpack/xbrl-style-guide.pdf</a>
<a href="#">XBRL Guide for Businesses</a>	Link available via <a href="http://www.xbrl.org/uk/TechGuidance/">http://www.xbrl.org/uk/TechGuidance/</a>
<a href="#">HMRC Joint Filing Common Validation Checks</a>	Available at <a href="http://www.hmrc.gov.uk/ebu/ct_techpack/joint-filing-validation-checks.pdf">http://www.hmrc.gov.uk/ebu/ct_techpack/joint-filing-validation-checks.pdf</a>
<a href="#">HMRC Generic dimensions validation information</a>	Available at <a href="http://www.hmrc.gov.uk/ebu/ct_techpack/gen-dimension-valid.xls">http://www.hmrc.gov.uk/ebu/ct_techpack/gen-dimension-valid.xls</a>
<a href="#">RFC 2219</a>	Key words for Indicating Requirement levels, March 1997. Available at <a href="http://www.ietf.org/rfc/rfc2119.txt">http://www.ietf.org/rfc/rfc2119.txt</a> .

The XBRL UK website page '[XBRL Users – Start Page](http://www.xbrl.org/uk/Start-Users/)' at [www.xbrl.org/uk/Start-Users/](http://www.xbrl.org/uk/Start-Users/) contains a range of links to documents which may guide XBRL users.

## C. Document History

Date	Version	Summary of changes
2011-03-05	0.1	Initial draft.
2011-04-15	0.2	Draft for restricted circulation.
2011-05-01	1.0	First version for general publication. Range of detailed editing changes and limited additions in light of feedback on draft 0.2.

## E. Intellectual Property Status

Copyright © 2011, XBRL UK Limited. All Rights Reserved

*This document and translations of it may be copied and furnished to others, and derivative works that comment on or otherwise explain it or assist in its implementation may be prepared, copied, published and distributed, in whole or in part, without restriction of any kind, provided that the above copyright notice and this paragraph are included on all such copies and derivative works. However, this document itself may not be modified in any way, such as by removing the copyright notice or references to XBRL International or XBRL organizations, except as required to translate it into languages other than English. Members of XBRL International agree to grant certain licenses under the XBRL International Intellectual Property Policy ([www.xbrl.org/legal](http://www.xbrl.org/legal)).*

*This document and the information contained herein is provided on an "AS IS" basis and XBRL INTERNATIONAL AND XBRL UK LIMITED DISCLAIM ALL WARRANTIES, EXPRESS OR IMPLIED, INCLUDING BUT NOT LIMITED TO ANY WARRANTY THAT THE USE OF THE INFORMATION HEREIN WILL NOT INFRINGE ANY RIGHTS OR ANY IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE.*