

iXBRL Quick Reference Guide

This document provides a brief summary of the Alphatax iXBRL e-filing process.

Alphatax was the first major CT software provider to gain HMRC recognition back in November 2009 but we appreciate that many of you may not have used the e-filing functionality to date, so we trust this reference guide will be useful.

Full details on all of the following sections can be found in the Alphatax e-filing help module.

iXBRL e-filing – what does it mean?

From 1 April 2011 all companies with periods ending after 31 March 2010 must e-file their corporation tax returns and accounts under iXBRL.

iXBRL is a language that allows data to be embedded in a document (such as a tax computation) which can then be extracted by computer systems for analysis. Data items in the document must be identified with XBRL 'tag' names provided from a pre-defined list known as a 'taxonomy'. The 'i' in iXBRL indicates that the XBRL tags must be embedded in an xhtml document which can be viewed by a web browser (such as Internet Explorer).

Alphatax has been designed to automatically identify and tag every relevant item that appears in the tax computation and to produce all reports in the required xhtml format. Almost all the changes required to enable iXBRL e-filing occur behind the scenes so there is no requirement for users to understand the complex syntax behind iXBRL.

Preparing the computation

For any period ending on or after 31 March 2011 Alphatax will automatically enable iXBRL e-filing.

For any period ending between 31 March 2010 and 30 March 2011 inclusive Alphatax will ask you to confirm whether the return has been filed to date. Alphatax will set the XBRL status of the computation depending on your response. For full details of the test performed see e-filing help.

Where a period is enabled for filing under iXBRL, Alphatax will automatically tag appropriate data items with XBRL tags in both new and existing computations.

Additional tax adjustment items

The XBRL taxonomy includes some elements (such as Entertaining disallowable items) that were not specifically identified in previous Alphatax calculations.

In order to allow Alphatax to correctly tag such items new inputs have been provided in certain Alphatax statements. Where additional information is required diagnostics are provided. For full details, refer to the e-filing help module.

To aid user classification of tax adjustment items, an **Automatically attribute any unreconciled XBRL streamed adjustments to Other?** field is provided in the Configuration options Input statement.

Additional inputs

Additional inputs are provided on the following Input statements:

- Special rate pool (trade and non trade)
- Short life assets summary (trade) and Short life assets (non trade)
- Expensive cars (trade and non trade)
- Reliefs and postponed charges Input (Capital disposals)

Additional statements

Two additional statements have been added to Alphatax to enable full automatic tagging of the HMRC mandatory XBRL taxonomy:

- CT600 return (report)**
- E-Filing profit and loss summary (input and report).** It is important to complete this statement. Where the Accounts Analysis function is enabled, setting the **Automatically allocate items based on accounts analysis P&L?** field to **Yes** will complete the statement based on inputs in the existing Profit and loss account/Income statement. Overrides are available.

Reviewing an iXBRL tax computation

Alphatax has been designed to ensure that XBRL tagging is completed with minimal disruption to the presentation of existing reports, ensuring consistent disclosure with prior periods submitted to HMRC.

At any stage during the computation preparation process you can choose to interrogate entries to review the allocated XBRL tag. If you right-click on a number the XBRL name will be shown if one is present.

In order to aid review of the entire document where **Show XBRL Data** is checked on the View menu, all items with associated XBRL tags will be shown in blue in both Input and Report mode.

When the **Show XBRL Data** option is enabled some Report statements will include an **Additional e-filing disclosure** section at the base of the report. This section represents additional disclosure that will be included within the generated iXBRL file for HMRC purposes but will not be disclosed on the face of the computation.



How to e-file an iXBRL computation

The e-filing process in Alphatax is a two-stage process.

- Stage 1 - the e-filing package is **Assembled and Validated**. The return is not submitted at this stage but can be passed to relevant stakeholders for approval;
- Stage 2 - an approved package may be **Submitted**.

Further information is provided in the e-filing help module.

Stage 1: Assembly and validation

Select **Tools, E-filing, Assemble**. Alphatax will validate the contents of the return against the rules that HMRC will use on eventual submission of the return. If there are any errors then Alphatax will display a dialog providing comprehensive details of how the errors can be resolved.

When all errors are cleared you can attach accounts (see below) and other supporting documents to the return to generate the final e-filing package.

The e-filing package is **not** submitted at this stage but the files may be sent to the stakeholder for review and approval.

Stage 2: Submission

Select **Tools, E-filing, Submit/ Cancel**.

If you wish to perform a live submission select the **Submit** radio button. You are also provided with the option to perform a **Test submission** to the Live service in order to test that a submission will be successful.

Warning: *Alphatax cannot confirm that the Logon credentials that you supply are valid prior to submission, so we advise that you check these carefully.*

Canceling an assembly

Select **Tools, E-filing, Submit/ Cancel**.

If you wish to cancel the assembly to change any data then select the **Cancel** radio button.

When you have made the required changes, you will need to repeat Stage 1: Assembly and validation.

Importing iXBRL accounts

Alphatax is able to import accounts from both Alphatag (our iXBRL accounts tagging product) and those prepared by third party suppliers. You may choose to import iXBRL accounts at one of two stages:

- At any stage prior to Assembling the e-filing package by selecting **Tools, E-filing, Import iXBRL accounts**; or
- During the Assembly of the e-filing package (Stage 1 above).

We are aware of some issues with iXBRL accounts generated by third party accounts products. In order to ensure that users are not inconvenienced any more than necessary by invalid iXBRL accounts we run a series of validations on imported accounts to ensure they are structurally correct.

If the imported accounts are not correct Alphatax will raise a warning dialog detailing the issues with the iXBRL accounts.

Note: *If issues are identified in the iXBRL accounts then you should contact your accounts software provider to resolve the issue. TCSL is not able to fix invalid iXBRL files prepared in other packages. See the e-filing help module for full details.*

Training

We have scheduled a number of E-Filing training courses to provide users with a comprehensive overview of the e-filing process. You can book a place on an e-filing course online at

<http://www.taxcomputersystems.com/training-booking.html>.

Feedback

We welcome any feedback on our iXBRL implementation and the E-Filing module.

E-filing errors

Alphatax consistently achieves a level of e-filing success in excess of 99.5%. However, we recognize that a small number of users will experience errors when filing returns to HMRC. If you experience the rejection of an e-filing submission by HMRC then you should follow the following procedure:

1. Open the Response received from HMRC. Navigate to the E-filing statement in the Compliance Process section. Select the e-filing event and **Tools, E-filing, View**. Double click on the response.xml
2. Review the contents of the response.xml for error messages.
Ignore the message headed 3001 – this is a generic error message indicating that there are other errors in the response.xml file.
3. Review the Troubleshooting section of the e-filing help module. The troubleshooting section includes full details of how to resolve e-filing errors.
4. If you have been unable to resolve the issue contact the TCSL support team.

Frequently Asked Questions

The e-filing help module has been expanded to include details of frequently asked questions based on calls received by our Support team. We encourage you to review the e-filing help module. A small selection of example FAQs is included below.

Q. Can Alphatax import iXBRL accounts produced using third party accounts packages?

A. Yes. Alphatax will run a series of validations on any imported accounts to ensure they are structurally correct.

Q. An error dialog appears when I assemble the e-filing package

A. Alphatax has validated your e-filing package on the basis of HMRC e-filing rules and determined that it will fail submission for the stated reasons. The dialog will provide details of how any errors can be resolved.

Q. My e-filing submission is failing with error 1046 (User credentials not recognized)

A. You must carefully review your submission details including your login credentials, UTR and company registration number. HMRC do not allow Alphatax to check these details prior to submission.

Q. My e-filing submission is failing with another error message

A. The e-filing help module includes a comprehensive section on error resolution in the Troubleshooting section. The error message is likely to be covered by this guidance.

Q. Can I continue to file periods ending on or before 31 March 2010 via XML e-filing?

A. Yes, iXBRL e-filing is only mandatory for periods ending on or after 1 April 2010 filed on or after 1 April 2011.

Q. I'm unable to e-file, what can I do?

A. If you are unable to e-file despite your best efforts then you will need to advise HMRC. Full details are provided in the e-filing help module. See Unable to file (reasonable excuse) for details.

Q. I need to contact HMRC e-filing helpdesk

A. You can contact the HMRC e-filing helpdesk on **0845 60 55 999**. The helpdesk is open from 8.00 am to 8.00 pm, Monday to Friday, and from 8.00 am to 4.00 pm on Saturdays.

Alternatively HMRC provide selected information online:
<https://online.hmrc.gov.uk/information/helpdesk>