# Transition Tax Elements

Rule ID: DQC\_0086

### Rule function

This rule identifies where filers have used tax elements that are no longer applicable because of changes in the accounting standards related to taxation.

The rule works by identifying all elements that are children of the abstract element *ASU201517TransitionAbstract* in the 2019 taxonomy. Any values that use the elements in this list are reported as an error. This rule is applicable for the 2018 and 2019 taxonomy only as users of these taxonomies are expected to have transitioned to the updated accounting standards.

### Problem solved by the rule

The rule ensures that filers are using the appropriate tax elements in their filing.

Example rule message

The element DeferredTaxAssetsGrossCurrent with a value of $3,000,000 has been used in the filing. This element is a transition element and is intended to be used in periods before adoption of amendments from Accounting Standards Update 2015-17. The element should no longer be used for filings with fiscal years beginning after December 15th 2016.

Period :2019-12-31

Dimensions :none

Unit : USD

Decimals: -6

Rule Element Id:9367

Rule version: 11.0

## **For Developers**

The Global Rule Logic document contains general guidelines for implementation of rules.

The rule message template contains text and parametric reference to arguments of the rule operation, using the syntax ${parameter} to indicate that insertion of a parameter’s value is to occur.

### **General message template**

The element {$transition\_element.concept.name} with a value of {$transition\_element} has been used in the filing. This element is a transition element and is intended to be used in periods before adoption of amendments from Accounting Standards Update 2015-17. The element should no longer be used for filings with fiscal years beginning after December 15th 2016.

Period :{$fact1.period}

Dimensions : {$fact1.dimensions.join(', ','=')}

Unit : {$fact1.unit}

Decimals: {$fact1.decimals}

Rule Element Id:{$rule\_id}

Rule version: {$ruleVersion}

### Rule element ID index

The rule element id is used to identify unique elements or combinations of elements tested in the rule.

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