XBRL tagging - context entity identifiers

Overview

From 1 April 2011, for any accounting period ending after 31 March 2010, Company Tax Returns must be filed online. Additionally, companies must file accounts and computations, which form part of the return, in iXBRL format.

Unincorporated organisations and charities that don't need to prepare accounts under the Companies Act can choose to send their accounts in iXBRL or PDF format. However, any computations must be sent in iXBRL format.

This document is aimed at software developers and those who are using conversion tools to prepare accounts and computations in iXBRL using manual tagging processes. It explains what a context entity identifier is and provides a list of entity identifier schemes that must be used depending on the type of organisation the accounts and computations relate to.

XBRL context entity identifier

Every XBRL tag applied to data must also identify the entity the data belongs to. For example, it is not sufficient knowing that a tagged data item represents 'Net Income', we need to know that it represents 'Net Income' for XYZ Ltd. A context entity identifier is the reference that identifies which company or organisation the tagged data belongs to. Every company or organisation must have a unique context entity identifier which must be used for XBRL tagging for both accounts and computations sent to HMRC.

All filers of Company Tax Returns will be associated with some form of register which uses a specific reference to identify it. An XBRL context entity identifier consists of two parts. The first part indicates the registration scheme that the entity is associated with and the second part is a unique value within that registration scheme. Take, as an example, a company registered with Companies House. Its context entity identifier will consist of the URL representing the Companies House Registration Scheme and the Company Registration Number (CRN) itself.

Please note that for a given company the same context entity scheme and identifier value must be used throughout for both the accounts and computations.

If you are using Integrated Accounts Software or HMRC's downloadable Corporation Tax filing software, the context entity scheme and identifier will normally be provided automatically.

If you are using a conversion tool or other bespoke software to prepare your iXBRL documents you may need to specify the context entity scheme URL and identifier value yourself.

The table below will help you identify your context entity scheme URL and identifier.

A scheme URL is just a convenient string of characters that uniquely identify an organisation that administers a registration scheme - it may link to a relevant part of that organisation's web site, but it doesn't have to.

List of identifier schemes URLs and context entity identifiers

Type of organisation	Identifier scheme URL	Context entity identifier
Organisations incorporated under Companies Act 2006	http://www.companieshouse.gov.uk/	Company registration number (CRN) **Example:** AB00097609
Building Societies Act 1986	http://mutuals.fsa.gov.uk/	A one to ten digit number followed by a suffix of one to four upper-case characters. **Example:** 123BS
Friendly and Industrial Provident Societies Act 1968	http://mutuals.fsa.gov.uk/	A one to ten digit number followed by a suffix of one to four upper case characters. **Example:** 12C
Friendly Societies Act 1992	http://mutuals.fsa.gov.uk/	A one to ten digit number followed by a suffix of one to four upper case characters. **Example:** 1234WI
Insurance Accounts Directive (Miscellaneous Insurance Undertakings) Regulation 2008	http://www.fsa.gov.uk/ **Note:** Insurance Accounts Directive is separately administered and is not part of the FSA register of mutuals.	A six digit number **Example:** 123456
Charities	http://www.charity-commission.gov.uk/	Registered Charity Number **Example:** 234567
Companies incorporated abroad	Use the identifier scheme URL for country jurisdiction.	Identifiers will have different values depending on their home jurisdiction.
All other entities that fall outside the organisations on this list	http://www.hmrc.gov.uk/	Unique Taxpayer Reference (UTR) number **Example:** 1234567890