

# iXBRL Online Filing Rejection Messages

A guide to decoding  
HMRC rejection messages



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# Background

## The Requirement

From 1 April 2011 it is mandatory to file your corporation tax return electronically if the year end is after 31 March 2010. In addition to this requirement, it is in the vast majority of cases necessary to file the accounts and tax computation as iXBRL documents (inline eXtensible Business Reporting Language).

As well as enabling the automatic extraction of data from the computation and returns, the change in technology has enabled HMRC to validate the contents of these documents, something which was not previously possible when using PDF attachments.

If you already file online, you will be familiar with some of the messages you receive from HMRC if the submission was rejected.

For the most part, the mechanics of filing the corporation tax return electronically have not changed. If you currently file corporation tax returns electronically, you will be familiar with the creation of the electronic tax return and linking attachments.

The move to iXBRL introduces new validations and new messages are being sent from HMRC. The purpose of this guide is to assist you in understanding the most common rejection messages from HMRC and, in a few simple steps, it shows you how to correct the file.

When displaying error messages, this document will use examples from CCH's tax products and CCH iXBRL Review & Tag. If you use other systems the display / correction steps may be different.



# Step 1 - Reviewing the HMRC rejection message

The HMRC rejection message is split into a small number of key sections. By understanding how the response is organised it is then easy to identify where the error has occurred. Below are two examples of the error responses which have been generated by CCH Taxmaster and CCH CorTAX.

## CCH CorTAX

If the return was sent by CCH CorTAX the response will be presented as follows:

<b>Client name</b>	testco	<div>This section identifies the name and period of the return submitted to HMRC.</div>
<b>User code</b>	1111	
<b>Tax return period</b>	01/01/2009 to 31/12/2009	
<b>HMRC processing date</b>		

**GovTalk errors**

business type error, raised by ChRIS

3001	Your submission failed due to business validation errors. Please see below for details.
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**Errors reported by HMRC**

Accounts		<div>These are the detailed items which caused the failure. The response identifies if it was the Accounts or Computation which caused the error.</div>
3312	Period Start Date (uk-bus:StartDateForPeriodCoveredByReport) is missing.	
Accounts		
1606	Information within the accounts does not match that on the CT600	
Computations		
1607	Information within the computations does not match that on the CT600	

The items contained in this area are the actual errors causing the submission to fail - read them carefully before proceeding to the next step.



## CCH Taxmaster

If the return was sent by CCH Taxmaster the response will be presented as follows:

### CT600 Filing Failure Response

#### Submission Details

**Name** testco  
**Code** testco  
**Period** 01/01/2009 to 31/12/2009

This section identifies the name and period of the return submitted to HMRC.

#### Filing Details

**CorrelationID**  
**Gateway Timestamp**  
**IRMark** MF7HWPVOXAGQV5RVZZDA4AQRWYGU4DWP

This section details information used to track the submission at HMRC.

#### Gov Talk Error

**Number** 3001  
**Type** business  
**Text** Your submission failed due to business validation errors. Please see below for details.

#### Errors reported by HMRC

Number	Text	Location
3312	Period Start Date (uk-bus:StartDateForPeriodCoveredByReport) is missing.	Accounts
1606	Information within the accounts does not match that on the CT600	Accounts

These are the detailed items which caused the failure. The response identifies if it was the Accounts or Computation which caused the error.

The items contained in this area are the actual errors causing the submission to fail - read them carefully before proceeding to the next step.



# Step 2 - Identifying the error

## Identifying the document causing the error

The errors returned from HMRC will typically be in relation to either the Computation or the Accounts. Before attempting to rectify the error, first check which document has caused the error (see step 1 above)

## Error types

Whilst the exact contents of the error message will vary based on the specific item that caused the error, they do fall into broad categories. Having reviewed the error message (see step 1) compare it to the list below to identify what was the cause. **PLEASE NOTE THE ERROR TEXT MAY NOT BE AN EXACT MATCH. TRY TO FIND THE ERROR THAT IS THE CLOSEST MATCH TO THE ONE YOU HAVE RECEIVED FROM HMRC.** Items in red are tag names and will vary based on the tag that has caused the error.

Once you have identified the error click on the hyperlink in the right hand column to see what caused the problem and how to rectify it.

Error Code	Location to check	Error text	Link to resolution
3301	Tax Return	Your submission failed due to business validation errors.	<a href="#">Click here</a>
1606	Tax Return/Accounts	Information within the accounts does not match that on the CT600.	<a href="#">Click here</a>
1607	Tax Return/Computation	Information within the computations does not match that on the CT600.	<a href="#">Click here</a>
3312	Accounts	Company Name (uk-bus:EntityCurrentLegalOrRegisteredName) is missing Location: Accounts	<a href="#">Click here</a>
3312	Accounts	Period Start Date (uk-bus:StartDateForPeriodCoveredByReport) is missing.	<a href="#">Click here</a>





3312	Accounts	Period End Date (uk-bus:EndDateForPeriodCoveredByReport) is missing	<a href="#">Click here</a>
3312	Accounts	Balance Sheet Date (uk-bus:BalanceSheetDate) is missing Location: Accounts	<a href="#">Click here</a>
3312	Accounts	Balance Sheet Date of Approval (uk-gaap:DateApprovalAccounts) is missing	<a href="#">Click here</a>
3312	Accounts	Name of Director Approving Balance Sheet (uk-gaap:NameDirectorSigningAccounts) is missing	<a href="#">Click here</a>
3312	Accounts	Dormant/non-dormant indicator (uk-bus:EntityDormant) is missing	<a href="#">Click here</a>
3312	Accounts	Trading/non-trading indicator (uk-bus:EntityTrading) is missing	<a href="#">Click here</a>
3312	Accounts	Date of signing Directors Report (uk-direp:DateSigningDirectorsReport) is missing	<a href="#">Click here</a>
3312	Accounts	Name of Director signing Directors Report (uk-direp:DirectorSigningReport) is missing	<a href="#">Click here</a>
3314	Accounts/Computation	Inconsistent duplicate fact values ([Name of tag])	<a href="#">Click here</a>
0	Accounts	The item '{http://www.xbrl.org/uk/cd/business/2009-09-01}NameThirdPartyAgent' is not dimensionally valid in any xlink:role. It was validated against hypercubes in the following roles:'http://www.xbrl.org/uk/cd/role/Hypercube	<a href="#">Click here</a>
3303	Accounts/Computation	One of the Inline XBRL documents contains malformed xml. Please check the attachment and resubmit	<a href="#">Click here</a>
0	Accounts	cvc-complex-type.2.4.a: Invalid content was found starting with element 'uk-bus:EntityCurrentLegalOrRegisteredName'. One of '{"http://www.xbrl.org/2003/instance":item, "http://www.xbrl.org/2003/instance":tuple, "http://www.xbrl.org/2003/instance":context, "http://www.xbrl.org/2003/instance":unit, "http://www.xbrl.org/2003/linkbase":footnoteLink}' is expected.	<a href="#">Click here</a>
0	Accounts	cvc-complex-type.2.4.a: Invalid content was found starting with element 'uk-bus:EntityCurrentLegalOrRegisteredName'	<a href="#">Click here</a>
0	Tax Return/Accounts	The 'schemaRef' element refers to a document at 'http://www.xbrl.org/uk/gaap/core/2009-09-01/uk-gaap-full-2009-09-01.xsd' that could not be obtained.	<a href="#">Click here</a>



0	Tax Return/Accounts	cvc-complex-type.2.4.a: Invalid content was found starting with element 'xbrli:period'. One of '{\"http://www.xbrl.org/2003/instance\":entity}' is expected.	<a href="#">Click here</a>
0	Accounts	cvc-complex-type.2.2: Element 'ix:nonFraction' must have no element [children], and the value must be valid.	<a href="#">Click here</a>
0	Accounts	cvc-minLength-valid: Value \" with length = '0' is not facet-valid with respect to minLength '1' for type 'xbrl.ix.nonEmptyString.type'	<a href="#">Click here</a>



# Step 3 - Correcting the error

Once you have identified the error, this section will give you a step by step instruction on how to resolve the problem.

This guide provides the instructions to rectify the issue based upon the use of CCH's systems. If you use other providers for either your corporation tax return preparation or your accounts production, please refer to your vendor for guidance on how to rectify the problem.

## Error code 3301 - Your submission failed due to business validation errors

This is not a specific error which can be corrected. It is a statement that the submission has failed and there will be other detailed errors contained in the response below. Once you have corrected the specific errors, this general message will be cleared.

## Error code 1606 - Information within the accounts does not match that on the CT600

There are a small number of cross document validations that check the Accounts agree to the CT600. This specific validation checks the company's registration number in the Accounts to that on the front page of the CT600.

To clear this error, check the following:

1. The company's registration number has been entered onto the CT600
2. The company's registration number has been tagged in the Accounts (see below)
3. The company's registration number is **exactly** the same in the Accounts and in the CT600 (this includes ensuring that any leading zeros in the registration number agree between the two documents)

HMRC's systems are looking for an exact match between the documents and, as such, the tagged item in the accounts should have exactly the same number of digits as the CT600.

To check if the company's registration number has been tagged in the Accounts launch CCH iXBRL Review & Tag and open the XML file for the Accounts of the company you are submitting and proceed as follows:-



1. The registration number is a mandatory field so check the errors and exceptions pane at the bottom of the screen to confirm if it is listed as a missing mandatory tag. If it is listed, search in the taxonomy as shown below



Once you have located the tag, drag it onto the registration number in the Accounts.

2. If you have tagged the registration number, then you need to check it has been applied correctly in the Accounts and that it matches the registration number on the CT600. Search for the tag as shown above. In the list of tags, right click on UK Companies House registered number and select Find tag. This will then locate where this tag has been applied in the Accounts. If there is more than one instance of the tag in the Accounts you should check each item by repeating this step.

## Error code 1607 - Information within the computations does not match that on the CT600

There are a small number of cross document validations that check the Computations agree to the CT600. This specific validation may arise as a result of one of two differences between the documents.

1. The tax reference shown on the Computation does not agree with the one declared on the CT600.
2. The period end date tag on the Computation does not agree with the CT600. If this error has occurred and it is a long period of account, please ensure you have attached the Accounts and Computations to the last accounting period you are submitting.



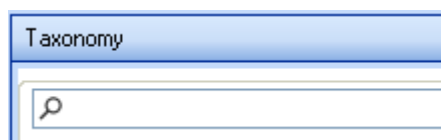
## Error code 3312 - Missing mandatory tag

There are a small number of mandatory tags which must be used in order to submit the file to HMRC. If one or more of these are not present then it will be rejected at the point of submission. Adding the missing tag is easy within CCH iXBRL Review & Tag

1. Identify the label (human friendly name) of the tag - this is the description in front of the brackets, e.g.

Balance Sheet Date (uk-bus:BalanceSheetDate) is missing

2. Search for the tag in the taxonomy



3. If the item is shown on the face of the accounts, drag the tag onto that item
4. If the item is not shown on the face of the accounts open the "other data" window from the task bar and drag and drop the item into it. You can then enter the value manually in the Value column

## Error code 3314 - Inconsistent duplicate fact

Items within the Accounts or Computations which have been tagged are described as "facts". Where the same item appears more than once in the Accounts each instance should be tagged. This error is stating that the same tag has been used more than once but the values which have been tagged are different. As an example, it could be that the Profit/(Loss) for the period is tagged in 2 places. In location 1 the profit is shown as 1,000,000 and in location 2 it is shown as 999,999. Even though there is only £1 difference, the tag has been applied to different values and HMRC would reject the submission.

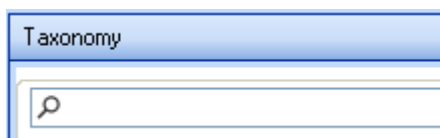
Correcting the problem is a simple process:-

1. Copy (to your Windows clipboard using Ctrl + C for example) the tag name from the error message  
e.g. in the following error, copy the item highlighted in red  
Inconsistent duplicate fact values (uk-gaap:ProfitLossForPeriod)
2. In CCH iXBRL Review & Tag, the inconsistent error may be listed in the exception area. If it is, double click on the error and the system will then display the page on which the duplicate item appears, or display the list of the pages on which the tag is used. Proceed as in 6 below. If not, proceed as follows.



3. Open the accompanying spreadsheet to this document - Taxonomy.xls which contains the tag names and labels. Search within the spreadsheet by pressing Ctrl + F to find the tag in Column A. Copy the text (to your Windows clipboard using Ctrl + C for example) in Column B for the tag you have located.

In CCH iXBRL Review & Tag, paste (using Ctrl + V for example) the tag label into the search window above the taxonomy tree



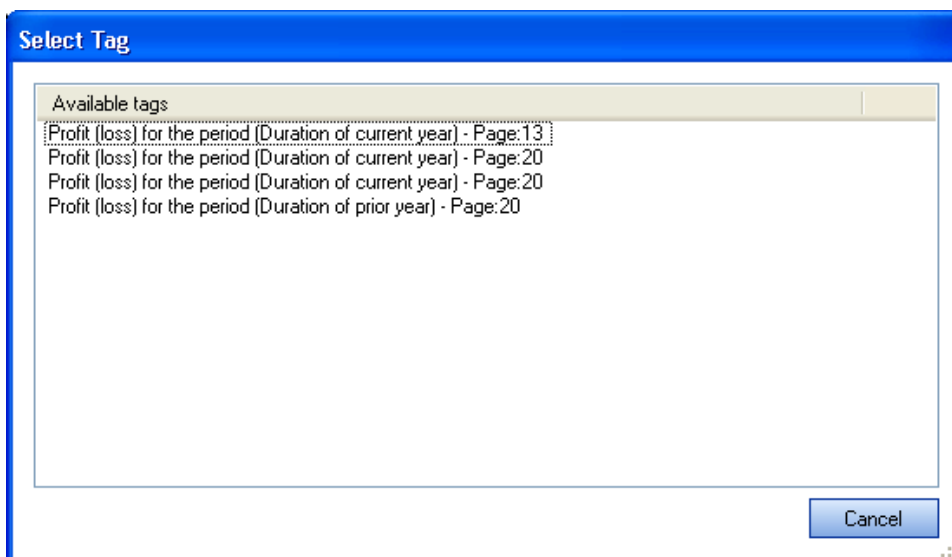
4. Check the icon in the taxonomy shows at least one tick to the left of the description as shown below



If no tick is shown, click back in the search box and press F3 on your keyboard to move to the next match. Repeat until you have found the tag which has been used and hence ticked.

5. Right click on the tag in the list and select Find tag

If the tags are all located in one page of the Accounts, the Accounts preview will switch to the correct page and the tags will flash briefly on screen. If the tags are in more than one location, a window will pop up displaying all the pages containing the tag as shown below:-



Select the required page by double clicking line in the window.

6. Left click on the tagged item in the Accounts to display the tag properties and make a note of the following items:-



- The value of the item which has been tagged (this is taken from the face of the Accounts)
- The Date Context of tag
- If the reversed check box is ticked

This process needs to be completed for each tag so it is helpful to record the items into a table, an example of this is below. For each tag, note the location, based on the Date context, enter the tag value in the appropriate column. If a tag has had the reversed checkbox ticked, make a note against the value in the column.

For the purposes of validation, if a tag has the Date Context "Start of Current Year" or "End of Prior Year" this is in fact the same. As such if the tag has either of these contexts, enter it in the right hand column

Location	Duration - current year	Duration - prior year	End of Current Year	Start of prior year	Start current year / End prior year

When you have entered details for all the items which have been tagged with the same tag, compare the contents of each column. Within the column each item should be an exact match.

If there is a discrepancy, review whether the item has been tagged correctly (i.e. it is not actually describing something different) or if the Reverse tick box has been ticked in error.

If the tag has been applied to an incorrect item, Right click on it and select delete tag. You can then apply the correct tag from the taxonomy as normal.

If the tag has the Reverse tick box incorrectly ticked, left click on the tag and remove the tick.

## Error Code 0 - The item is not dimensionally valid

In addition to the name and date context of the tag, there are attributes in the tag which provide further information to HMRC's system. These attributes are known as dimensions. Whilst certain tags have default dimensions, some require the user to define the appropriate dimension. This error is stating that there is a missing dimension which is required for a tag. To correct the problem requires a little familiarity with the taxonomy.



If you experience this error whilst submitting accounts prepared using CCH systems please contact the CCH Software Support team.





## Error Code 3303 - One of the Inline XBRL documents contains malformed xml

This error states there is a technical error in the structure of the document. Identifying the exact cause is difficult due to the volume of tags in each set of Accounts or Computation. To resolve this error please contact the CCH Software Support team if the Accounts or Computations were prepared using CCH's systems.

## Error Code 0 - cvc-complex-type.2.4.a: Invalid content was found starting with element 'uk-bus:EntityCurrentLegalOrRegisteredName'

This is probably due to the Accounts being incorrectly attached in the Computations field within the tax software. Please check that the documents have been loaded into the correct section within the software and resubmit.

## Error Code 0 - The 'schemaRef' element refers to a document at 'http://www.xbrl.org/uk/gaap/core/2009-09-01/uk-gaap-full-2009-09-01.xsd' that could not be obtained.

This probably due to the Accounts being incorrectly attached in the Computations field within the tax software. Please check that the documents have been loaded into the correct section within the software and resubmit.

## Error code 0 - cvc-complex-type.2.4.a: Invalid content was found starting with element 'xbrli:period'

This error is generated because the header of the iXBRL file is missing an identifier. For most companies this will include the company's registration number so confirm that this is present in the case, both in the Tax Return and in the Accounts.

## Error code 0 - Numeric item tagged more than once

The error "cvc-complex-type.2.2: Element 'ix:nonFraction' must have no element [children], and the value must be valid" and "cvc-minLength-valid: Value " with length = '0' is not facet-valid with respect to minLength '1' for type 'xbrl.ix.nonEmptyString.type'" are in fact one issue causing 2 errors to be returned.

The most likely cause of this is two different numeric tags being applied to the same numeric item in the Accounts. For example ,the two tags Profit/(Loss) on ordinary activities after tax and Profit/(Loss) for the period being applied to the profit figure shown at the foot of the profit



and loss account. From a human perspective it may make sense to apply these to the same item in the Accounts, but from a computer perspective it has to be one or the other, not both.

To rectify this issue you should review the Accounts you have prepared. If you are using CCH iXBRL Review & Tag, if more than one tag has been applied, an item will be displayed in a darker shade of blue or green. This error only applies to numeric tags as text can validly be layered on top of each other. Having completed this you need to regenerate the iXBRL file and resubmit.

If you are unable to locate the cause of the problem please contact the CCH Software Support team.



## Step 4 – Resubmit

Having corrected the error it is necessary to regenerate the iXBRL file and replace the previous document used to submit to HMRC. This may result in a change to the IR Mark so review whether it is necessary to send an updated copy to your client for signature.

Please be aware that certain validation failures prevent HMRC's system from checking the rest of the document so it is possible that having fixed one item you will reveal further errors on a subsequent submission.