HMRC
XBRL - Frequently Asked Questions

General

Q) I am getting "Access denied: Unable to resolve the 'schemaRef' element that refers to a document at…" errors, what are these caused by?

A) The Test and Live services have specific mappings for each of the taxonomies; there is a list of current valid mappings in the techpack. You must use these mappings in the SchemaRef element.

Q) What is the difference between the 3rd candidate and 4th candidate recommendations in iXBRL?

A) Current TPVS (September 09) supports the 3rd candidate recommendation. From October 09 TPVS and the November 09 Live we will be switching to support the 4th candidate recommendation. The only change you will have to make to your iXBRL instances will be to remove any namespace prefixes from iXBRL **attributes**, e.g.

<ix:nonNumeric ix:contextRef="INSTANT" ix:name="ct-comps:DescriptorTaxReference">

would become:

<ix:nonNumeric contextRef="INSTANT" name="ct-comps:DescriptorTaxReference">

Q) How should the pound symbol and other such characters be handled in iXBRL?

A) The requirement to use XHTML for HMRC's Inline XBRL-based CT service (as opposed to HTML) stems partly from the greater opportunity to Schema-validate the non-XBRL mark-up and partly from the fact that by default non-XML-well-formed content (as HTML frequently is) won't pass the Govt Gateway's well-formed XML checking of message payloads. A minor consequence of this is that certain named character entities that can be used by HTML authors to represent "special" characters such as the pound sign, euro symbol and copyright symbol cannot be used in XHTML that lacks a suitable DTD to define them, as is the case for Inline XBRL (XML defines just 5 named character entities of its own: 'lt', 'gt', 'amp', 'apos' and 'quot', to allow for the escaping of XML syntax). Instead, XML provides for character references of the form &#nn (for decimal) and &#xnn (for hexadecimal), where 'nn' is replaced by a (variable length) decimal or hexadecimal value representing the UTF-8 encoding of a Unicode code point (i.e. a Unicode character).

 For instance:

         £   ->   £
         ©   ->   ©
         €   ->   €

Since Inline XBRL documents submitted to HMRC are very likely to be generated by an application rather than authored by a human being, it is simply necessary to ensure in the application code that the appropriate character references for any special characters, rather than their equivalent named character entities, are emitted in XHTML output.

Inline XBRL documents with named character entities other than the in-built XML set (identified above) will be regarded as not well-formed XML and will be rejected by the Govt Gateway (or by HMRC's online test service – TPVS).

See http://unicode.org for the Unicode Standard and the Unicode Character Database, and http://www.utf-8.com for the UTF-8 standard for encoding Unicode characters.

Q) How are date instants interpreted in XBRL when there is no qualifying time component?

A) The exact interpretation of dates without a qualifying time component depends on the situation in which the date is being used. By default, the instant in time represented by a date in XBRL is midnight (i.e. the end of the day referred to). However, when a date appears in the 'startDate' element of a 'period' structure the instant in time represented by that date is 00:00 on that day (i.e. the start of the day). This ensures that a span of time represented by a date range includes the whole of the first day in the range (e.g. 2008-04-01 to 2009-03-31 is 365 days long, not 364).

However, the default time rule leads to some apparently counter-intuitive consequences which might catch out the unwary. A date that represents the instant at the start of a period is not the same as the 'startDate' for a 'period'. For example, 2008-04-01 may be the first day of a fiscal year, but to accurately represent the instant of time at the start of the year (for initial valuations, carried forward balances, etc) the instant should be stated as 2008-03-31 (i.e. midnight on 31st March).

Note also that this means where start and end instant contexts are created to match the start and end dates of a period context, the adjacent end and start instants of contiguous periods are not the same instant in time - they will be 24 hours apart (i.e. there will be a gap of 1 day which might cause analysis software to behave incorrectly, or unexpectedly highlight the gap in time).

Q) Does the Local Test Service (LTS) support iXBRL?

A) No, the LTS currently only performs validation on the CT600. We are looking to add support for iXBRL in future years.

Computations

Q) There is no Calculation Linkbase in the Computation Taxonomy, is this deliberate?

A) The lack of a Calculation Linkbase is deliberate. We always realised that defining calculations for something so flexible would be difficult, and the prevailing wisdom in XBRL UK now is that Calculation linkbases are only useful for helping to understand the concepts in the Taxonomy by reference to their arithmetic relationships with each other. We therefore think it unlikely that we would ever produce a Calculation Linkbase for the Computation Taxonomy. The UK GAAP currently has one, but it is being withdrawn for the 2009 version, and the UK-IFRS doesn't have one at all.

Accounts

Q) I am receiving calculation linkbase errors in TPVS for submission containing accounts iXBRL, is this correct behaviour?

A) No, and we will be suppressing the UK GAAP calculation linkbase errors in the Oct 09 TPVS service and the live service from Nov 09. Until that point any calculation errors should just be ignored.

Q) What is the Common Data Taxonomy?

A) The Common Data Taxonomy is adjunct to the UK GAAP; it provides a number of reporting concepts that are likely to be common and GAAP-independent. The concepts from the CD Taxonomy can be used and validation is supported in the test and live services; however we do not have any min tagging requirements for the CD Taxonomy.