

# **Joint Filing Common Validation Checks**

Corporation Tax Online

Validation			Applicable Attachment Type	Expected Error Message
Item Reference	Reference Item Name & Rule Description	Concept(s) affected (common or UK GAAP/UK IFRS)		
1	Company Name is MANDATORY	uk-bus: EntityCurrentLegalOrRegisteredName	Accounts	Text: Company Name (uk-bus: EntityCurrentLegalOrRegisteredName) is missing Location: Accounts
2	Period Start Date is MANDATORY	uk-bus: StartDateForPeriodCoveredByReport	Accounts	Text: Period Start Date (uk-bus: StartDateForPeriodCoveredByReport) is missing Location: Accounts
3	Period End Date is MANDATORY	uk-bus: EndDateForPeriodCoveredByReport	Accounts	Text: Period End Date (uk-bus: EndDateForPeriodCoveredByReport) is missing Location: Accounts
4	Period Start Date MUST be 6 April 2008 or later	uk-bus: StartDateForPeriodCoveredByReport	Accounts	Text: Period Start Date (uk-bus: StartDateForPeriodCoveredByReport) must be 6 April 2008 or later Location: Accounts
6	Balance Sheet Date is MANDATORY	uk-bus: BalanceSheetDate	Accounts	Text: Balance Sheet Date (uk-bus: BalanceSheetDate) is missing Location: Accounts

7	<i>Balance Sheet Date of Approval is MANDATORY</i>	uk-gaap:DateApprovalAccounts OR uk-ifrs:DateAuthorisationFinancialStatementsForIssue	Accounts	Text: Balance Sheet Date of Approval (uk-gaap:DateApprovalAccounts) is missing Location: Accounts OR Text: Balance Sheet Date of Approval (uk-ifrs:DateAuthorisationFinancialStatementsForIssue) is missing Location: Accounts
8	<i>Name of Director Approving Balance Sheet is MANDATORY</i>	uk-gaap:NameDirectorSigningAccounts OR ifrs:ExplanationOfBodyOfAuthorisation	Accounts	Text: Name of Director Approving Balance Sheet (uk-gaap:NameDirectorSigningAccounts) is missing Location: Accounts OR Text: Name of Director Approving Balance Sheet (ifrs:ExplanationOfBodyOfAuthorisation) is missing Location: Accounts
9	<i>Dormant/non-dormant indicator is MANDATORY</i>	uk-bus:EntityDormant	Accounts	Text: Dormant/non-dormant indicator (uk-bus:EntityDormant) is missing Location: Accounts
10	<i>Trading/non-trading indicator is MANDATORY</i>	uk-bus:EntityTrading	Accounts	Text: Trading/non-trading indicator (uk-bus:EntityTrading) is missing Location: Accounts
11	<i>Profit or Loss for the period is MANDATORY if the Accounts contain a P&amp;L account</i>	uk-gaap:ProfitLossForPeriod OR ifrs:ProfitLoss	Accounts	Text: Profit or Loss for the period (uk-gaap:ProfitLossForPeriod) is missing Location: Accounts OR Text: Profit or Loss for the period (ifrs:ProfitLoss) is missing Location: Accounts

12	<i>Date of signing Directors Report is MANDATORY</i>	uk-direp: DateSigningDirectorsReport	Accounts	Text: Date of signing Directors Report (uk-direp: DateSigningDirectorsReport) is missing Location: Accounts
13	<i>Name of Director signing Directors Report is MANDATORY</i>	uk-direp: DirectorSigningReport	Accounts	Text: Name of Director signing Directors Report (uk-direp: DirectorSigningReport) is missing Location: Accounts
14	<i>Reject inconsistent duplicate fact values (taking into account declared precisions for numeric facts)</i>	Any primary items	Computations /Accounts	Text: Inconsistent duplicate fact values (<primary-item-name>) Location: Computations or Accounts
15	<i>A Name or Description item MUST exist for each generic dimension member used</i>	Name* or Description* items	Accounts	Text: Generic dimension member (<member-name>) has no associated name or description item Location: Accounts
16.1	<i>IF there is at least one context entity where the identifier scheme is 'http://www.companieshouse.gov.uk/', THEN Company Reference Number is MANDATORY</i>	uk-bus: UKCompaniesHouseRegisteredNumber and entity element of every context	Accounts	Text: Company Reference Number (uk-bus: UKCompaniesHouseRegisteredNumber) is missing Location: Accounts
16.2	<i>For every context entity where the identifier scheme is 'http://www.companieshouse.gov.uk/', then its value must match the value of the Company Reference Number</i>	uk-bus: UKCompaniesHouseRegisteredNumber and entity element of every context	Accounts	Text: Context entity identifier (<value>) does not match Company Reference Number (uk-bus: UKCompaniesHouseRegisteredNumber) Location: Accounts (context id <id>)