## "XBRL UK Preparers and Developers Guide"

4.20 Tagging of the Detailed Profit and Loss

Preparers may tag the Detailed Profit and Loss statement using the Detailed P&L section in either the Corporation Tax (CT) taxonomy or the UK GAAP taxonomy. The latter provides more tags and more granular coverage. The former is smaller and meets the minimum tagging requirements set by HMRC. Preparers SHOULD choose one or other Detailed P&L section, rather than mixing the two.

In due course, after the end of the minimum tagging period up to 31 March 2013, a separate Detailed P&L taxonomy module which is not contained within either the CT or UK GAAP taxonomies may be provided. This could be freely used with any other taxonomy.

## "XBRL UK Detailed Tagging Information"

8.2 Detailed P&L

Tags which are only found in the Detailed Profit and Loss section of the taxonomy are not expected to be used in tagging content in the main accounts. They are purely intended for tagging the Detailed P&L. (A small number of tags are in both the main taxonomy sections and the Detailed P&L sections. Clearly, they may used for tagging the main accounts.)

## There are two ways to present Detailed P&L Account balances with the CT return:

\* Via the CT software. This is achieved by manually entering balances into the CT software OR by the export of balances from the AP client data file into the CT software. Either way, the Detailed P&L Account balances will be tagged against the CT Taxonomy.

\* Via the AP software. In past years, the Detailed P&L Account produced from the AP package would have been attached to the CT return as a paper report or as a pdf file. To mimic this approach, the Detailed P&L Account would need to be produced as part of the iXBRL encoded html accounts file. What should be done about tagging the Detailed P&L Account? If the AP data is to be exported into the CT package, then the Detailed P&L Account produced with the accounts should not be tagged because this breaches the XBRL guidance that the Detailed P&L Account must be tagged against one or the other of the CT or the UK GAAP taxonomies. Conversely, if the AP data is not exported into the CT software, then it needs to be tagged against the UK GAAP taxonomy. This may require software warnings and blocks to stop the double tagging of Detaled P&L Account data.

## Charities

The Charities taxonomy accesses the Detailed P&L Account section of the UK GAAP taxonomy so Charities has the same situation as UK GAAP companies.

## IFRS

The IFRS taxonomy does not have a Detailed P&L Account set of elements so, if a Detailed P&L Account were to be produced as part of an IFRS set of tagged accounts, they could not be tagged.