**QUESTIONS AROUND SAGE XBRL TAGGING,**

**iXBRL SUBMISSIONS AND TAXONOMIES**

**As a current Sage accounts production user, if I decide to use Sage XBRL Tagging do I have to pay for it?**

*If you have a current software licence for any of our Sage accounts production range, you are entitled to Sage XBRL Tagging at no additional cost. To request the software, contact your Account Manager on 0845 111 1111.*

**When should I use Sage XBRL Tagging as opposed to Sage Accounts Production Advanced, Sage Accounts Production or Sage Instant Accounts Production?**

*If you have clients who are Incorporated Charities with a turnover greater than £6.5m, or prepare accounts under IFRS compliance, then you will need to use Sage XBRL Tagging to ensure that you are compliant from 1 April 2011.*

*In addition, you might prefer to use Sage XBRL Tagging if you have accounts that have been prepared in MS Word or similar – typically if you have a client that provides final accounts each year and you then file their CT600 tax return.*

*Also, you may make significant customisations to final accounts prepared in Sage Accounts Production Advanced or Sage Accounts Production, and you may choose not to update these clients to the standard Sage format. If this is the case, you can apply the tags using Sage XBRL Tagging, which will include working files for limited companies to automate some of the process.*

**Can I attach the iXBRL output file from Sage XBRL Tagging to corporation tax software that is not from Sage?**

*Yes you can. Provided that your corporation tax software is iXBRL ready and is able to attach HTML files. A HTML file is the standard output for final accounts based on HMRC guidance.*

**If I use Sage XBRL Tagging, do I only need to tag the mandatory items?**

*Tagging of the mandatory items will only get you through the HMRC gateway. You need to apply the minimum tags to your accounts from the relevant taxonomy (e. g. UK GAAP or IFRS). For further guidance, you should refer to the HMRC transitional guidance:* <http://www.hmrc.gov.uk/ct/mandatory-online-filing.pdf>

**Do I need to submit Charity corporation tax returns and final accounts in iXBRL format?**

*If the Charity is incorporated and has a turnover (or combined if including its subsidiaries) of £6.5m or more then you will need to submit in iXBRL format. You can use Sage XBRL Tagging software to do this.*

**Do I need to file any of my dormant accounts in iXBRL format?**

*Ordinarily, no. However, HMRC may request you to do so. If they do request iXBRL dormant accounts then you could use Sage XBRL Tagging or your Sage accounts production software.*

**Do I need to submit club accounts in iXBRL format?**

*Incorporated clubs must be filed in iXBRL format whilst unincorporated can be filed via PDF/paper. You can use Sage XBRL Tagging if required.*

**Do I need to submit farm accounts in iXBRL format?**

*Incorporated farms must be filed in iXBRL format whilst unincorporated can be filed via PDF/paper. You can use Sage XBRL Tagging if you are required to file in iXBRL format.*

**Do I need to submit IFRS company accounts in iXBRL format?**

*Yes. You can use Sage XBRL Tagging if required.*

**How long will the tagging process take using Sage XBRL tagging?**

*It really depends on a number of factors such as the taxonomy being used, complexity and size of accounts, user knowledge of software and taxonomies. Our working files will tag a number of items for you and you can create your own working files as you go along to make the process easier for each style of accounts you tag.*

**I believe that you will provide working files for limited companies to start with. When can I expect working files for other entities and taxonomies?**

*We are looking at introducing a number of new working files for different entities and taxonomies. This is currently being looked at as part of our software roadmap.*