

# **Guidance for the Corporation Tax Online Service**

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## 1 Introduction

This guide aims to cover areas that are not included elsewhere within the CT tech pack. It has guidance relevant to several different areas of the CT online service including but not limited to CT600, XBRL, iXBRL, Accounts, Computations, and the HMRC online application. It also includes calculation items which previously appeared in Appendix C.

## 2 CT600

### 2.1 What to do if a company became a 'larger SME' during an AP straddling 01/08/08 – Boxes 99 and 100

When a company becomes a 'larger SME' during an accounting period straddling 01/08/08 they cannot complete both boxes 99 and 100. In these cases, Box 99 should be completed and Box 100 should be left blank.

### 2.2 Submission of a return with no chargeable profits

If a return has no chargeable profits i.e. Box 37 is zero, then the submission does not need to include the optional elements covering Boxes 43 – 63. However, if these optional elements are included then the Main Rate of CT should be applied not the Small Companies Rate.

### 2.3 CT600F Tonnage Tax Profits

Profits are calculated by multiplying the daily profit for each ship by the number of days that each was operated during the accounting period. The daily profit is calculated for every 100 net tons, as in the following example:

For a ship of 30099 net tons:

Tons	x Rate	Total
Up to 1000	10 x 0.60	6.00
1001 - 10000	90 x 0.45	40.50
10001 - 25000	150 x 0.30	45.00
above 25000	50 x 0.15	7.50
	Daily profit:	99.00

## **2.4 CT600I Tax at Supplementary Charge Rate – I8**

### **Calculation of Box I8**

- For accounting periods beginning on or after 1 January 2006 and ending before 24 March 2011 the supplementary charge is 20%.
- For accounting periods beginning on or after 24 March 2011 the supplementary charge is 32%.
- In calculating the amount of supplementary charge for an accounting period beginning before 24 March 2011 and ending on or after that date, treat the period falling before 24 March 2011 and the period falling on or after that date as separate accounting periods. The profits are apportioned between those separate deemed accounting periods in proportion to the number of days in those periods. However, if time apportionment gives a result that is unjust or unreasonable, the company can elect for a basis that is just and reasonable and specified in the election to be adopted.

### 3 Computations

#### 3.1 Filing iXBRL computations for a Long Period of Account

In the computation the DescriptorEndOfPeriodForWhichReturnRequired must match the PeriodCovered/To element in the CT600. One consequence of this is that a Tax Comp is not a “standalone” document – it must contain an end date that matches the CT600 “to” date that it is attached to, which means that in Long POA cases a company cannot attach the same Comp to both Returns as one of them will fail the cross-document date check. Either, the whole Comp is attached to one Return (with matching dates) or a Comp for each AP is attached to each Return (again with matching dates).

#### 3.2 The possible causes of error “1607 Information within the computations does not match that on the CT600.”

As detailed in the document: [http://www.hmrc.gov.uk/ebu/ct\\_techpack/ct600-ixbrl-cross-document-validations.pdf](http://www.hmrc.gov.uk/ebu/ct_techpack/ct600-ixbrl-cross-document-validations.pdf) there are only two possible reasons for this error message when it appears in isolation:

- 1) The <Reference> element in the CT600 does not match the <DescriptorTaxReference> element in the Computations
- 2) <PeriodCovered>/<To> element in the CT600 does not match the <DescriptorEndOfPeriodForWhichReturnRequired> element in the computations.

There are no other direct causes for this error message. **There is no validation between monetary values on the CT600 and the computations.** Please be aware that, because of the way that the validation works, it is possible you will receive the 1607 error alongside other iXBRL parser errors if your file is not valid iXBRL/XBRL, if you fix the other errors first the 1607 error will also disappear.

#### 3.3 Mandatory items in the computation taxonomies.

##### 3.3.1 Pre 2013 non dimensional taxonomies

There are three mandatory items in the computations taxonomy, these are items that will cause validation failures if they are not present and should not be confused with the minimum tagging list which has not been built into front end validation. The items are:

DescriptorTaxReference  
DescriptorEndOfPeriodForWhichReturnRequired  
DescriptorStartOfPeriodForWhichReturnRequired

##### 3.3.2 2013 dimensional taxonomy and beyond

CompanyName  
TaxDistrict\*  
TaxReference  
PeriodOfAccountStartDate  
PeriodOfAccountEndDate  
StartOfPeriodCoveredByReturn  
EndOfPeriodCoveredByReturn

\*Tax District was added to the list of mandatory items in error, it will be made optional again in the next release of the taxonomy. Until that time, you can either:

1) Ask the user to complete the field with the tax district, which they may be able to get from their notice to file.

Or

2) Pre-populate the field with 999 and place it in the hidden section

### **3.4 Which taxonomies to use with which AP dates**

The dimensional computation taxonomy was available for use in live service from October 2013 and can be used for accounting periods ending **on or after 1st April 2013**. It will be mandatory for accounting periods **ending on or after 1st of April 2014**.

If you try to use any other version of the computations taxonomy for APs **ending on or after 1st of April 2014** the submission will fail validation checks at the front end.

## 4 Accounts

### 4.1 The possible causes of error “1606 Information within the accounts does not match that on the CT600.”

As detailed in the document: [http://www.hmrc.gov.uk/ebu/ct\\_techpack/ct600-ixbrl-cross-document-validations.pdf](http://www.hmrc.gov.uk/ebu/ct_techpack/ct600-ixbrl-cross-document-validations.pdf) there is only one possible reason for this error message when it appears in isolation:

- 1) The <RegistrationNumber> element in the CT600 does not match the <UKCompaniesHouseRegisteredNumber> element in the Accounts

There are no other direct causes for this error message. **There is no validation between monetary values on the CT600 and the accounts.** Please be aware that, because of the way that the validation works, it is possible you will receive the 1606 error alongside other iXBRL parser errors if your file is not valid iXBRL/XBRL, if you fix the other errors first the 1606 error will also disappear.

### 4.2 Attaching more than 1 set of accounts

Companies may need to include more than one accounts file as part of their Company Tax return, for example - a parent company sending consolidated accounts and its own individual accounts as separate files. However, only one accounts (and one computations) iXBRL file can be included as part of an online Company Tax Return. All other documents forming part of the Company Tax Return must be PDF files.

HMRC's Corporation Tax Online service validation rules do not permit users to attach PDF accounts designated as 'accounts' where an iXBRL accounts file is included as part of the online Company Tax Return submission.

Users attempting to do so will receive the following error message:

```
<Number>9964</Number>  
<Text>You cannot provide both Inline XBRL and PDF Statutory Accounts with the  
Return</Text>
```

The solution for users is to designate any PDF accounts as 'other' if iXBRL accounts are also being included as part of the return.

### 4.3 Using the test service for live customer data

The test service is not for testing live customer data. The test service is strictly only available to software developers for applications testing for two main reasons:

- 1) It is not robust enough to handle the volume of submissions that will be generated if testing of customer data were to become the norm.
- 2) It does not have the same level of security as the live service and so we cannot guarantee the privacy of customer data submitted to it.

There is the ability to do a “Test in live” submission to the live service which performs all the validation but does not register the submission. HMRC provides the functionality and it is up to the third party developers to provide the means to access it.

### 4.4 Guidance for preparers of iXBRL accounts

There is several guidance documents aimed specifically or partly at preparers/companies:

[XBRL UK preparers & developers guide](#)

This document explains the main principles involved in creating financial reports in XBRL in the UK. It is aimed at accountants and others preparing financial reports in XBRL through manual processes and at developers of software for creating reports in XBRL. It will also assist developers of other types of applications which use XBRL data.

#### [XBRL UK detailed tagging information document](#)

This document supplements the UK Preparers and Developers Guide by providing information and guidance on detailed XBRL tagging issues. It explains the use of particular tags and features in the taxonomies which may cause difficulties and answers frequently raised questions on tagging. It also includes additional information for developers on some technical features of the UK taxonomies.

#### [HMRC When, how and what to tag in iXBRL format](#)

Detailed guidance on iXBRL data tagging and taxonomies with practical examples

#### [HMRC guide for UK businesses](#)

An introductory guide to iXBRL including the standard form of iXBRL-tagged presentation of business reports.

#### [XBRL tagging - context entity identifiers](#)

All XBRL tags must include a context entity identifier: find out what a context entity identifier does and how to formulate one.

### **4.5 Guidance on transitional arrangements**

HMRC has provided advice for companies and organisations to help manage the transition to filing online and using iXBRL:

#### [Mandatory online filing of Company Tax Returns: managing the transition \(PDF 29K\)](#)

HMRC has also provided guidance and a form to help you make a 'reasonable excuse' claim in appropriate circumstances, if you are unable to submit your online Company Tax Return on time from 1 April 2011.

#### [How to make a Corporation Tax 'reasonable excuse' filing claim](#)

The "Reasonable Excuse" claim form (also known as a WT1) can be found here:

<http://www.hmrc.gov.uk/ct/ct-online/reasonable-excuse.pdf>

### **4.6 Treatment of alternative tags in mandatory item checks**

If a Charity submission is detected the validation rules only look for the Trustee variants of the three mandatory items listed in the Joint filing Validation Rules:

[http://www.hmrc.gov.uk/ebu/ct\\_techpack/joint-filing-validation-checks.pdf](http://www.hmrc.gov.uk/ebu/ct_techpack/joint-filing-validation-checks.pdf). This was based on the understanding that the HMRC Charities business unit regards Trustees and Directors as completely interchangeable for tax filing purposes. The expectation is that the Trustee variants can, and will always, be used, even if the individuals concerned label themselves as Directors.

Subsequently, the legal distinction between Directors and Trustees has been raised, and it is now acknowledged that for other purposes, such as filing Accounts to Companies House, this distinction ought to be properly identified in the Accounts by using the most accurate tags, depending on whether a Charity has Directors or Trustees (or both) and whether it produces a Directors' Report or a Trustees' Report.

However, until it is possible to amend the behaviour of the CT online service in this regard to allow a choice of Trustee or Director tags in the case of charities, Accounts preparers are constrained to using the Trustee variants for tax filing. Such a change is unlikely to be scheduled before any substantive Accounts Taxonomy changes are made.

## 5 Detailed Profit & Loss Taxonomy

### 5.1 Mandatory dates

The detailed profit and loss taxonomy is available for use with all Accounting Periods (APs). There will be no restriction on earlier APs. For APs **ending on or after 1st April 2014**, all submissions that contain a Detailed Profit and Loss (whether it appears in the accounts or computations) must be tagged using the DPL taxonomy. Use of the DPL will not be validated at the front end; instead it will be enforced after the event during compliance checks.

### 5.2 Detailed Profit and Loss in accounts and computations

HMRC expect the detailed profit and loss to be tagged in either the computations or the accounts but not both. In the event that the DPL is accidentally included in both the computations and accounts, this will not cause a validation failure at the front end and the submission will be accepted. However this may cause the return to come under further scrutiny, especially if there are inconsistencies with duplicate tagging across the accounts and computations.

### 5.3 Detailed Profit and Loss user guide

There is a Detailed Profit & Loss user guide available in the technical pack: <http://www.hmrc.gov.uk/softwaredevelopers/ct/dpl-guide.pdf>. We would encourage you to read through this document thoroughly and make sure you have understood all the guidance within it - especially related to the use of the detailed analysis dimension. If you are unsure about any of the topics covered in the user guide please contact the SDS team.

### 5.4 What Schema reference to use in an iXBRL instance when it includes a DPL

This depends on whether the DPL is in the accounts and computations, and other factors like whether you prefer to support dual or combined references. A full list of references and an explanation on how and when to use them can be found in each CT taxonomy distribution. The document is at the top level of the distribution and is called something along the lines of:

[CT 2013 - Schema Locations and Normative References](#)

## 6 FRS101, 102 & new IFRS Taxonomies

### 6.1 Estimated release dates

The taxonomies are still in the development. We expect there to be a public review in 2014 and for HMRC to implement the taxonomies before April 2015.

We have to stress that these dates are **very loose estimates** and release of the new taxonomies relies on events outside of HMRC control. We will keep you up to date with any new information as work progresses on the taxonomies.

### 6.2 Interim filing arrangements

Until the new FRS taxonomies are available, early adopters should tag using the most suitable items from the current UK IFRS taxonomy

### 6.3 Tagging to identify early adopters

On 15 April 2013 we issued instructions (<http://www.hmrc.gov.uk/ct/online-filing-two-years-on.pdf>) about the tagging requirements for early adopters of accounting standard FRS101 and FRS102.

To allow HMRC to easily identify these submissions, it would be helpful if tags from the 'Entity activity code' tuple could be used to tag the text reference in the accounts to the new accounting standard.

The 'Entity activity code' tuple contains two text tags:

'Description of activity code system'  
'Code for activity'

Preparers will need to use the 'Description of activity code system' tag to indicate use of FRS102, e.g.

"These accounts were prepared in accordance with FRS 102"  
**Description of activity code system**

Similarly, use 'Code for activity' to indicate use of FRS 101, e.g.

"These accounts were prepared in accordance with FRS 101"  
**Code for activity**

Whichever tag is used it should be tagged inside the tuple.

## 7 General iXBRL / XBRL

### 7.1 Support for iXBRL version 1.1

Version 1.1 of the iXBRL specification achieved recommended status on the 18<sup>th</sup> November 2013. It was introduced into the test service (TPVS) in February 2014. Support for the specification is expected to be introduced into the live service in the autumn of 2014.

***Developers must not use version 1.1 of the specification in live service submissions until explicitly advised to do so by HMRC.***

It's important to note that use of version 1.1 of the specification before it is officially supported will not necessarily cause a submission to fail front end validation checks. However it will lead to the submission being rejected further down the line.

<http://www.xbrl.org/Specification/inlineXBRL-part1/REC-2013-11-18/inlineXBRL-part1-REC-2013-11-18.html>

### 7.2 Attaching accounts to the computations element and vice versa

If this is done by the user there is a very specific set of error messages that are returned that enable you to indentify the problem:

So, for example, if you were to attach computations to the accounts element you would receive the following error messages:

Invalid content was found starting with element 'ct-CT:DescriptorCompanyName'.  
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.

If you are trying to use one of the recognised UK Taxonomies (UK GAAP or UK IFRS) there appears to be an error in the Taxonomy reference - please contact your software supplier. If you are trying to use any other taxonomy it may be that it is not supported by HMRC's systems, please contact Online Services Helpdesk on 0845 60 55 999.

Information within the accounts does not match that on the CT600

### 7.3 Error: The input document set contained an invalid document or combination of documents

The most likely cause of this error is if the <HTML> element does not have the proper namespace, namely: `xmlns="http://www.w3.org/1999/xhtml"`. Generally speaking it will occur when one of the attached documents is not an XHTML file.

### 7.4 Receiving HTML related validation errors

It is important to remember that although HMRC expects iXBRL instances to be in XHTML format, the validity of the iXBRL instance is not governed directly by the XHTML specification. iXBRL has its own modular XHTML schemas that are used by the validation engine in HMRC's test and live services. These schemas can be found at:

<http://www.xbrl.org/Specification/inlineXBRL-part2/REC-2010-04-20/inlineXBRL-part2-REC-2010-04-20.html>

### 7.5 Testing only the iXBRL component of a submission

Unfortunately HMRC does not provide any means for you to test only the iXBRL part of a submission. The test service and the "test-in-live" service will only accept a complete CT600 XML submission with the iXBRL attached.

## 7.6 Including an empty schema ref in the iXBRL instance

If you include a schema ref with an empty href attribute (i.e. xlink:href="") you will most likely receive the following error:

```
xbml.core.dts.InvalidComponentInTaxonomyDocumentError:The taxonomy document contains an xbrl element
```

## 7.7 Saving iXBRL files from a browser window

Obviously most if not all users are going to view their iXBRL instances in a browser, however it has come to our attention that some users are actually saving iXBRL from a browser, by using the "File"->"Save As" option in the browser window. This practice causes the iXBRL file to become invalid and your support staff may have had questions or examples of invalid iXBRL from customers who have saved their document from the browser window. For example, if an iXBRL file is saved from IE8 here are some of the changes that can occur to the file:

- DOCTYPE attribute added to the top of the file
- Content-type meta tag modified
- Line breaks added to the namespaces in the html element
- html elements capitalised

We would advise you to tell your users never to save their iXBRL instances from a browser. As long as they only use browsers for viewing the files the iXBRL will be left in tact.

## 7.8 Change to the iXBRL Transformation Registry Namespace

There are three versions of the transformation registry supported in the CT service:

Candidate Rec, pre-Version 1 Transformation Rules Registry, the namespace is:  
<http://www.xbrl.org/2008/inlineXBRL/transformation>

Version 1 Transformation Rules Registry, the namespace is:  
<http://www.xbrl.org/inlineXBRL/transformation/2010-04-20>

Version 2 Transformation Rules Registry, the namespace is:  
<http://www.xbrl.org/inlineXBRL/transformation/2011-07-31>

To ensure backwards compatibility we will support the pre-Version 1 namespace for the foreseeable future, however we expect software developers to migrate to version 1 at the very least.

The new/additional transforms in Version 2 of the TRR are described in the Proposed Rec Specification document. The table in section 3 is particularly useful:

<http://www.xbrl.org/Specification/inlineXBRL-transformationRegistry/PR-2011-07-06/inlineXBRL-transformationRegistry-PR-2011-07-06.html>

Transforms from all three namespaces can be used together in the same iXBRL document by declaring and using appropriate namespace prefixes (e.g. ixt: for Version 1 and ixt2: for Version 2). Aside from some new transforms that make marking-up Boolean items and fixed items easier Version 2 contains more flexible alternatives for most of the date and numeric transforms that appear in Version 1.

It is important to note that Version 2 has changed the name of the transformations, e.g. "numcommadot" has become "numcommadecimal".

## 7.9 Handling the pound symbol and other such characters in iXBRL

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:

```
&pound; -> &#163;  
&copy; -> &#169;  
&euro; -> &#8364;
```

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).

## 7.10 Interpreting date instants in XBRL

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).

## 8 Change history

<b>Changes from v1.5 to v1.6</b>	
<b>Item</b>	<b>Action</b>
HMRC online system and the Tax Law Rewrite	Removed. Advice not needed since the announcement that there will be a new version of the CT600 in 2014.
Guidance on completing the CT600 since the Tax Law Rewrite	As above
Amendments and change in nominee details for repayments	Removed as issue fixed.
3.3 Mandatory items in the computation taxonomies.	Updated to include the mandatory items from the new dimensional taxonomy
3.4 Which taxonomies to use with which AP dates	Added in 1.6
Incorrect CT600 box mappings in the taxonomy	Removed as issue fixed.
5. Detailed Profit And Loss Taxonomy	Added new major section for the DPL taxonomy
6. FRS101, 102 & new IFRS Taxonomies	Added new major section for the FRS taxonomies
7.1 Support for iXBRL version 1.1	Added in 1.6