

iXBRL in Accounts Advanced **Intermediate Level Webinar

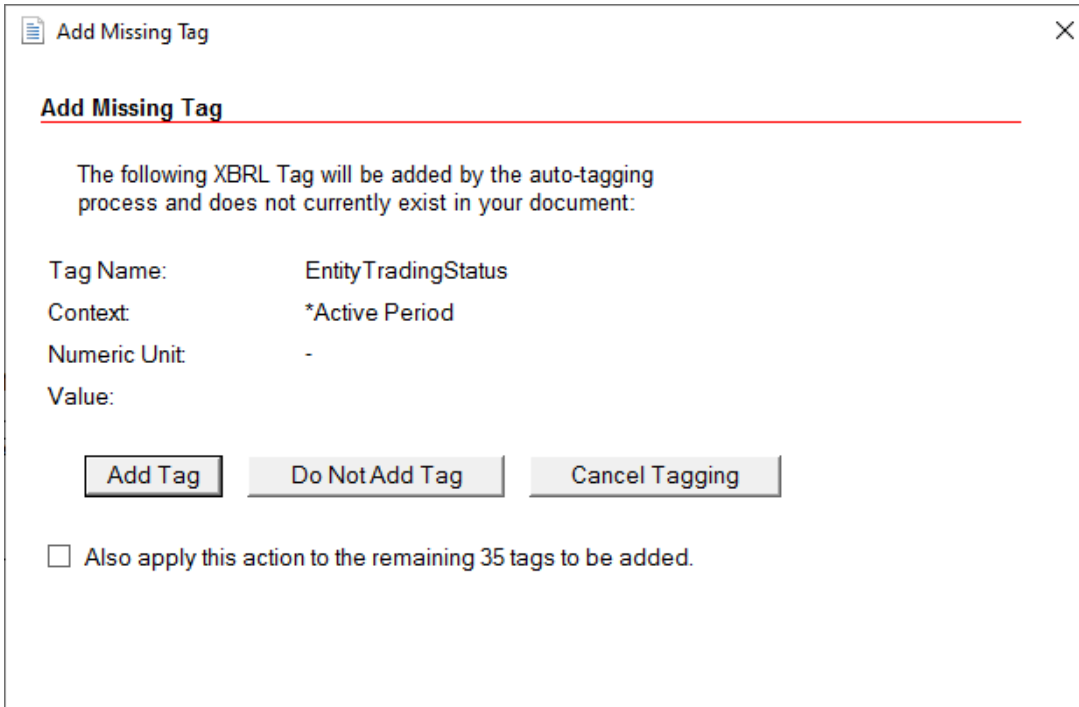
Q&A

7th June 2023

Q&A

1. Sometimes, on auto-tagging, it will ask whether you want to include or exclude a tag. Is there a usual default option?

The following dialogue will appear where tags are applied by the automated tagging process but are currently not in this file.



Add Missing Tag

The following XBRL Tag will be added by the auto-tagging process and does not currently exist in your document:

Tag Name: EntityTradingStatus
Context: *Active Period
Numeric Unit: -
Value:

Also apply this action to the remaining 35 tags to be added.

This may appear as a result of a standard tag being removed or, most commonly, when we release updates to the mandatory tags.

It can also be the result of Caseware updating the notes in the background via an epack and then you will need to apply those auto tags again as it might be missing from your accounts. Always select “Add Tag” and tick the box below it to add all auto tags.

We recommend taking all functionality updates (including Mandatory Tags) when we make them available. Our [Help Site article](#) provides further guidance.

2. Regarding the manual tagging section for the Controlling Party, I have never done this before yet have never had any issues with HMRC over the tagging. Why is this?

HMRC has started writing to companies querying missing tags on certain notes (for example, Controlling Party). Going forward, we recommend ensuring that you are tagging this content to avoid receiving a notification (and a possible penalty) from HMRC.

3. How do we decide what context a manual tag should fall into?

For guidance on contexts for the Controlling Party Transactions and Related Party Transactions notes, follow the links to our Help Site articles:

[Controlling Party Transactions note](#)

[Related Party Transactions note](#)

You can find further guidance on contexts in our Help Site article [here](#).

4. Why do the accounts need to have 'client retention' ticked?

If you are filing with HMRC, navigate to the Completion section of the Wizard and select **Client retention**. Select **Filing with regulatory bodies** if you are filing with Companies House.

Accounts options

Draft accounts	<input type="radio"/>	Final accounts	<input checked="" type="radio"/>
Printed signatory name(s)	<input checked="" type="radio"/>	No signatories	<input type="radio"/>
Printed dates	<input checked="" type="radio"/>	No dates	<input type="radio"/>
Filing with regulatory bodies	<input type="radio"/>	Client retention	<input checked="" type="radio"/>

5. How do you know what should be tagged in a freehand note, such as the Related Party Transactions or any other freehand note?

The following Help Site articles include guidance on what needs to be tagged for:

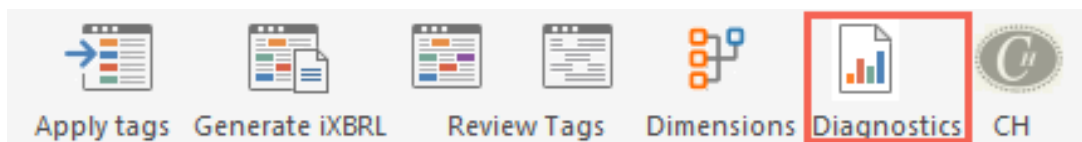
[Controlling Party Transactions note](#)

[Related Party Transactions note](#)

You can also find general manual tagging guidance [here](#).

6. Is there a way to check if any tags are missing?

Use the Diagnostics tool (on the XBRL tab of the AccountsAdvanced toolbar) to check for various tag issues, including missing tags:



See our [Help Site article and QuickVid](#) for further guidance.

7. The Caseware files seem to give my tax advisers issues when submitting. Do you know of similar incidents? Or is it me?

We have compiled lists of common iXBRL export and filing errors. Follow the links below for further guidance:

[Resolving common iXBRL export errors](#)

[Common iXBRL Filing Errors](#)

8. How does HMRC schema differ from Companies house Schema? Are they likely to be aligned in the future?

HMRC and CH are different filing regulating bodies and are, therefore, unlikely to be aligned in the future.

9. Will the Related Party note not be rejected by the gateway if it does not meet the minimum requirement?

This will not be rejected but, as we do not know what disclosures you will include in the Related Party note, we are unable to put in place any checks to be rejected if you have not tagged the note.

10. Is there a list of the required HMRC tags so we can check we have all the necessary tags like the Controlling Party ones?

When tagging was introduced over a decade ago, such a list did exist. HMRC now expects you to fully tag your accounts. If your note and information appears in the taxonomy, this will require tagging.

11. What Taxonomy would you select if you do not have a DPL in your statutory accounts?

You have the option to select an iXBRL taxonomy without the DPL included. Our [Help Site article](#) includes further guidance and a QuickVid demonstration.

Going forward, from the 2023 taxonomy, the option to choose will be removed as the DPL will form part of the main taxonomy (Caseware will aim to release the 2023 taxonomy late summer).

12. We also did not manually tag controlling parties or related parties in the prior year - is this required by law?

If you disclose prior year related party information on your accounts, HMRC expects it to be tagged.

13. Is there a list of HMRC minimum requirements that do not get auto-tagged (e.g. the Controlling Party note)?

Auto-tagging is controlled by Caseware, as opposed to HMRC. Caseware has made efforts to auto-tag as much standard content as possible, leaving manual tagging for your custom content. While such a list does not exist, Caseware has made it easy to identify in your accounts which notes have not been tagged.