



Inland Revenue Department
The Government of the Hong Kong Special Administrative Region
of the People's Republic of China

IRD Taxonomy Package

Overview

PRELIMINARY VERSION

The IRD Taxonomy Package Overview is designed to help preparers understand the content of the IRD Taxonomy Package.

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IRD Taxonomy Package Overview

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A. Introduction

Aim

1. The aim of this overview is to help preparers understand the content and the structure of the IRD Taxonomy Package. For the purpose of this overview, preparers identify (tag) disclosures for the following supporting documents (collectively as “Supporting Documents”):
 - i. Financial statements prepared in accordance with Hong Kong Financial Reporting Standards (“HKFRS”); and
 - ii. Tax computations, together with supporting schedules and disclosures to Profits Tax returns as specified by the Inland Revenue Department (“the Department”).
2. This overview assumes that a preparer has reasonable knowledge of the HKFRS, Inland Revenue Ordinance (“IRO”), Departmental Interpretation & Practice Notes (“DIPN”) and general requirements for financial and tax reporting purposes in Hong Kong. It does not assume detailed knowledge of the eXtensible Business Reporting Language (“XBRL”) standard, but it may help to have read introductory materials on this subject.
3. This overview is part of a set of documents aimed at supporting the use and adoption of the IRD Taxonomy Package. For the purpose of this overview, the following documents provide respective descriptions:

Documents	Descriptions
IRD Taxonomy Files	IRD Taxonomy Package in XBRL technical format
IRD Taxonomy Package illustrated in Excel	IRD Taxonomy Package rendered in Excel spreadsheets, which provide documentation labels (with textual descriptions of the accounting or tax meaning) for elements. No knowledge of the XBRL technical format is required.

What is a Taxonomy?

4. A Taxonomy, in essence, links each tag with the concept it identifies.
5. Taxonomies are used to allow information to be tagged and exchanged in a structured electronic format so that it can be accessed quickly and processed in a computer-readable format by the intended recipient of that information.

6. There are taxonomies for accounting standards worldwide including the International Financial Reporting Standards (“IFRS Standards”) for the preparation of electronic financial statements in the XBRL format.
7. XBRL is presented as a series of tags and numbers, whereas inline XBRL (“iXBRL”) allows financial information to be presented in a format that is readable by human and machine. This is achieved by presenting the data (e.g. financial statements) in a document format but with XBRL “tags” embedded in the soft copy document. It should be noted that XBRL does not change the financial information or data or the presentation of such. It is simply a language for transmitting information that accurately reflects data reported in the hard copy documents.

What is the IRD Taxonomy Package and its objectives?

8. The IRD Taxonomy Package facilitates the electronic submission of the Supporting Documents and includes:
 - i. IRD FS Taxonomy – the IRD Taxonomy for financial statements prepared in accordance with full HKFRS as issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”);
 - ii. IRD FS-PE Taxonomy – the IRD Taxonomy for financial statements prepared in accordance with the HKFRS for Private Entities which is also applicable to enterprises adopting Small and Medium-sized Entity Financial Reporting Framework and Financial Reporting Standard;
 - iii. IRD TC Taxonomy – the IRD Tax Computational Taxonomy which covers major tax data, financial data and schedules to tax computations as specified by the Department.
9. The IRD Taxonomy Package enables preparers to organise and present financial information and data in a systematic manner. The IRD Taxonomy Package lists and defines the specific codes (elements) that preparers can use to tag the information disclosed within the Supporting Documents. The IRD Taxonomy Package also describes elements from both tax and financial reporting perspectives which help preparers find the correct element. Elements are organised into distinct groups such that preparers can navigate the IRD Taxonomy Package in an effective manner.

What is included in the IRD Taxonomy Package?

10. The IRD Taxonomy Package comprises elements that are obtained, customised and localised from the following source materials:
 - i. IFRS Taxonomy 2019¹ published by the IFRS Foundation;

¹ IFRS Taxonomy 2019 <<https://www.ifrs.org/issued-standards/ifrs-taxonomy/ifrs-taxonomy-2019/>>

- ii. HKFRS, including the HKFRS for Private Entities, and their accompanying materials; and
 - iii. Tax computation, supporting schedules and disclosures to Profits Tax returns, as specified and required by the Department according to the IRO and DIPN.
11. The IRD Taxonomy Package includes elements that reflect the presentation and disclosure requirements under the HKFRS issued by the HKICPA, elements from the HKFRS as well as the tax computation elements as required by the Department.
12. The IRD Taxonomy Package is currently prepared based on the source materials as of the financial year 2019 for the sole purpose of consultation. The Department will perform on-going maintenance of the IRD Taxonomy Package at an appropriate time.

How can I identify the source of an element in the IRD Taxonomy Package?

13. Each element in the IRD FS Taxonomy and IRD FS-PE Taxonomy has a reference type that can be used to identify the source of that element. The IRD FS Taxonomy and IRD FS-PE Taxonomy use the following element reference types:
- i. Disclosure — an element of this type depicts a disclosure requirement under the HKFRS; and
 - ii. Example — an element of this type represents an example provided in the HKFRS or its accompanying materials.
14. On the other hand, the IRD TC Taxonomy uses element reference types, including Profits Tax return, the IRO and DIPN.

How can I view and browse the contents in the IRD Taxonomy Package?

15. The Department prepares and publishes the IRD Taxonomy Package with reference to the XBRL standard, which is an open international standard for digital reporting. The IRD Taxonomy Package can be accessed and downloaded via website at https://www.ird.gov.hk/eng/tax/bus_ixbrl.htm and the relevant schema file can be viewed with specialist software.
16. Entry points of the IRD Taxonomy Package allow preparers to access different parts of the IRD Taxonomy Files designated for different purposes. There are 3 entry points in the IRD Taxonomy Package as follows: -

ird_fs_entry_point_2019-12-09	IRD FS Taxonomy
ird_fs_pe_entry_point_2019-12-09	IRD FS-PE Taxonomy
ird_tc_entry_point_2019-12-09	IRD TC Taxonomy

How can I access tagged information?

17. Preparers need technology to deliver tagged information to taxpayers (“users”) of the Supporting Documents. The reporting technology required by the Department is iXBRL.
18. Financial statements in XBRL format can be viewed and analysed by using specific software tool. The content of a standard XBRL document includes only information that has been tagged and does not necessarily represent a full set of financial statements.
19. iXBRL has all the benefits of standard XBRL in which specific software can be used to extract and transfer the embedded, tagged information with minimal or no manual processing. The iXBRL document is also a human-readable web document that embeds the tagged information. It allows preparers to represent full documents, tagged set of financial statements, tax computations, supporting schedules and disclosures to Profits Tax returns.

B. XBRL Basic for Taxonomy

Overview

20. A taxonomy captures the definition of individual reporting accounting or tax concepts as well as the relationships between various concepts.
21. Below are the major components of a taxonomy: -
- i. Schema – The purpose of XBRL schemas is to define taxonomy elements (concepts). Each element will be given a name and be defined with its characteristics (attributes). It can be regarded as a dictionary where elements and the fundamental components of “linkbase” files are defined.
 - ii. Presentation linkbase – Business reports are in organised and structured presentations, e.g. a Statement of Comprehensive Income/ Profit and Loss Account. The presentation linkbase stores information about relationships between elements in order to properly organise the taxonomy content. This enables the readers to view the taxonomy in a structured presentation of the elements, along with the preferred label attribute and the run down simulated to a general business report.
 - iii. Reference linkbase – The reference linkbase stores the relationships between elements and its sources or references. It provides the descriptions of the concepts as per accounting standards or other definitions specified by related authorities or regulators.
 - iv. Definition linkbase – The definition linkbase stores other pre-defined or self-defined relationships between elements. For example, a relationship can be defined that the occurrence of one concept within an iXBRL report mandates the occurrence of other concepts.
 - v. Label linkbase – iXBRL report could be prepared and presented in different languages. Therefore, it is possible to create an element (concept) in the taxonomy with labels in different languages. It is also possible to create the labels for different purposes e.g. a long label “Property, plant and equipment” compared to the total label “Total property, plant and equipment”. Those labels are stored and linked to their respective elements in a label linkbase.
 - vi. Calculation linkbase – The calculation linkbase defines basic calculation validation rules (addition/subtraction), which must apply for related elements (concepts). It establishes the arithmetical relationship by way of a weight attribute (1 or -1). The calculation linkbase aims to improve the quality of a iXBRL report (a tagged document in accordance with the taxonomy).
22. XBRL schemas together with linkbases define an XBRL taxonomy.

23. The taxonomy element (concept) fall into three categories:
 - i. line items;
 - ii. axes (or dimensions); and
 - iii. members.
24. Line items can be used individually or used in combination with axes and members. Line items can be further characterised along more than one axis. If there are a set of axes and a set of line items, they are defined and organised as a table (hypercube). The table is used for modelling tabular data and reporting breakdowns.
25. All elements have human-readable labels and computer-readable identifiers.
 - i. Human-readable labels – these help convey accounting or tax meaning of each element. In particular, every element has a default “standard label”. The labels can also be used for adding language translations or defining accounting or tax elements.
 - ii. Computer-readable identifiers – these are used solely for digital processing by software. They do not change between different versions of taxonomy even when there is a change to the human-readable labels.
26. Preparers can use these human-readable labels to identify the correct element when tagging the Supporting Documents. The human-readable labels provide enough information to enable preparers to identify the correct element. There are multiple types of labels for different purposes (e.g. providing supplementary guidance, controlling the presentation of taxonomy elements and the presentation of values).

What are line items?

27. Line items represent individual accounting or tax concepts.
28. Line items are used to tag disclosures.

What are axes (dimensions) and members?

29. Axes (dimensions) are elements used to differentiate and classify line items, for example, product types, categories, measurement bases, classes and maturities.
30. An axis includes one or more members that share the common accounting or economic meaning identified by that axis.

31. Some members can belong to different axes. For example, “Buildings [member]” is included within “Classes of property, plant and equipment [axis]” and “Classes of assets [axis]”.

What are linkbase files?

32. Linkbase files are in XML format used to express relationship between elements, and relationship between elements and external resources. There are five common types of linkbases – Presentation linkbase, Reference linkbase, Definition linkbase, Label linkbase and Calculation linkbase. Presentation linkbase represents the hierarchy structure of elements on how the taxonomy has organised for visualization and navigation. Reference linkbase provides information about authoritative literature such as accounting standards and legislation. Definition linkbase reflects the dimensional relationship of the elements. Label linkbase facilitates the readability of the meaning and definitions of elements, e.g. providing the description of a label in different languages or abbreviations. Calculation linkbase describes simple arithmetical relationship between the elements.

What are the namespaces in the schema?

33. A namespace is a globally Unique Resource Identifier (“URI”) that differentiates elements created in different sources. The namespace usually contains information regarding the ownership and/or location of the taxonomy. Namespaces are used to disambiguate the taxonomy element names defined in the taxonomies.

What are Extended Link Roles (ELRs)?

34. ELRs are defined in the role schemas. They are used to model the relationship between elements in linkbase files. They are used to logically group the elements with relationships of a specific business nature and reason (e.g. General information about financial statements, Statement of financial position, Statement of cash flows). The ELRs are usually assigned with number to facilitate ordering. For example, “[110000] General information about financial statements” and “[210000] Statement of financial position, current/non-current”.

What are taxonomy entry points?

35. Taxonomy entry points are schema files referencing the required linkbase files and base schemas. It allows a subset of the taxonomy to be identified and accessed by readers. Taxonomy often provides multiple entry points for different reporting

purposes. The preparers can refer to an available taxonomy entry point to identify and tag the information which are relevant to them when preparing the iXBRL report.

What are extensible enumerations?

36. Extensible enumeration is the XBRL standard way of defining elements for a list of taxonomy-defined values. For example, the element “Preferred language for future correspondence” only allows the defined value “Chinese” and “English”.

Understanding the meaning of a taxonomy element

Why do I need to understand the meaning of an element?

37. Understanding the accounting or tax meaning of an element helps preparers select the correct elements when tagging the Supporting Documents.

What is taxonomy content available?

38. Electronic searching using element labels can help preparers identify the required element. However, element labels alone may not provide enough information to enable preparers to understand the accounting or tax meanings of elements. Preparers need to consider all the following contents in a taxonomy:
- i. element labels;
 - ii. documentation labels;
 - iii. references;
 - iv. effective and expiry dates; and
 - v. element attributes, such as “instant” or “duration” and “credit” or “debit”.

Element labels

39. Each element has a default standard label that provides a concise human-readable description reflecting the meaning of that element. For element that depicts an accounting or tax disclosure requirement, the label normally matches with the description or definition used in the accounting and regulatory standards, such as the HKFRS and IRO. For common practice content, the label normally reflects the description commonly used in practice.
40. The standard label of an element may not match exactly the description preparers use in the Supporting Documents. For example, the label may be more detailed or

may be phrased differently. However, if the accounting or tax meaning of the element is same as the disclosure in the financial statements or tax computations, that element can be used to tag the information.

41. Along with the standard label, elements in a taxonomy may have additional labels that provide more specific descriptions. These labels may indicate, for example, a total, or may distinguish between opening and closing balances. These labels do not alter the accounting or tax meanings of the elements but are used for presentation purposes when displaying the contents in a taxonomy. The taxonomy has the preferred label mechanism to show different types of labels (e.g. “period start”, “period end” and “total” labels) for the same element at different locations within the taxonomy.
42. Element labels may change between different versions of taxonomy.

Documentation labels

43. Some of the elements in a taxonomy may have documentation label that provide definitions of the elements. The documentation labels of the elements in a taxonomy are usually broadly defined by reference to the accounting or regulatory standards, and their accompanying materials.
44. Documentation labels can be accessed:
 - i. via the documentation label column in the document displaying taxonomy content such as the IRD Taxonomy Package illustrated in Excel; and
 - ii. within the taxonomy files using software.

References

45. Some of the elements in a taxonomy may contain cross-reference to accounting or regulatory standards. For example, elements of the IRD FS Taxonomy and IRD FS-PE Taxonomy contain at least one cross-reference to an accounting standard in the HKFRS. For each element, the IRD FS Taxonomy and IRD FS-PE Taxonomy provide, as a minimum, the name, number, paragraph, or section of the corresponding accounting standard, as the reference. References also exist for elements that represent disclosures under common practice, where applicable. In these cases, the references are made to the paragraph(s) in the accounting standards that provide the most appropriate context.
46. On the other hand, elements of the IRD TC Taxonomy broadly and generally provide references to the Profits Tax return, IRO and DIPN. However, not all of the elements in the IRD TC Taxonomy are attached with reference.

Effective dates, expiry dates and deprecated elements

47. Elements may change between different versions of taxonomy. Taxonomy element references and documentation labels contain details regarding effective and/or expiry dates to show the status that the elements:
 - i. have been issued but are not yet effective, and could be applied early; and
 - ii. are still applicable but will expire in a subsequent year.
48. For example, when a new or amended standard replaces an existing standard, preparers applying the new or amended standard early may disregard the elements in the IRD Taxonomy Package relating to the replaced standard (that is, elements that only have an expiry date reference).
49. Preparers not applying a standard before the effective date can normally disregard those elements added in the IRD Taxonomy Package as a result of the new standard (that is, elements that only have an effective date reference). However, preparers may use such elements to tag a disclosure if the element label and documentation label do not explicitly refer to the new standard and the element correctly describes the meaning of the information being disclosed.
50. Elements that have expired are deprecated. Deprecation is not the same as deletion. Deprecation means that an element is still available within the taxonomy but that element is no longer recommended to the use of that element. Elements are deprecated for example when new or amended standards, sections, provisions or paragraphs in the HKFRS have superseded the disclosure represented by that element. Deprecation may also happen for other reasons, such as general improvements in how a disclosure is modelled or to correct an error.
51. Preparers shall not apply to use the elements which are expired and deprecated when performing tagging.
52. Deprecated elements are going to be placed in separate folders within the IRD Taxonomy Package. There are going to be individual XML schema files for elements:
 - i. from the IRD FS Taxonomy that were deprecated;
 - ii. from the IRD FS-PE Taxonomy that were deprecated; and
 - iii. from the IRD TC Taxonomy that were deprecated.
53. The preliminary edition of the IRD Taxonomy Package does not have a dedicated entry point for accessing deprecated elements.

Element attributes

- 54. The element attribute defines the property of an element such as its balance, data type, and whether the element is abstract, it may help preparers understand the intended accounting or tax meaning of an element in a taxonomy.
- 55. The period attribute describes whether the value tagged by the element is reported for a period of time (a duration) or at a particular point in time (an instant).
- 56. Some of the line items may have a balance attribute that indicates whether the item is normally reported in a debit or credit.

Element attributes – Element Type

- 57. An element type specifies the type of data value that applies to the line item. For example, the line item has element type attribute as ‘share’ means that the line item is a numeric element for which values are denominated on a number of shares unit basis.

Element attributes – Period

- 58. An attribute of an element that reflects whether it is reported for a period of time (a duration) or at a particular point in time (an instant). For example, the period attribute of finance income is duration and thus, the amount of income associated with interest and other financing activities should be reported with a time period (e.g. from the start date to the end date of an accounting period).
- 59. The period attribute of inventories is instant and thus, the amount of assets should be reported at a particular date (e.g. the start date or the end date of an accounting period).

Element attributes – Balance

- 60. An attribute of an element that indicates whether the item is normally reported in a debit or credit. The table below shows examples of elements that are normally reported in debit and credit.

	Statement of financial position	Statement of comprehensive income, profit or loss	Statement of cash flows
Debit balance attribute	Assets	Expense	Cash inflows
Credit balance attribute	Liabilities/Equity	Income	Cash outflows

Balance attributes are assigned only to “monetary” elements. However, not all monetary elements have balance attributes.

61. *“Monetary” Element with an assigned balance attribute*

The balance attribute and standard label of an element indicate whether the value of that element must be reported with a positive or negative sign in the iXBRL report. For example, an entity’s expense item, such as “Cost of goods sold”, might be presented in the human-readable report with a value of 1,000 and a minus sign (or in brackets) to highlight to readers that this disclosure is deducted from revenue to arrive at gross profit. However, when tagging using the element “Cost of sales”, the value associated with this tag must be reported as positive, that is, 1,000 without the sign (or brackets), because this element is assigned with a debit balance attribute indicating that this value represents an expense item.

The way the standard labels and balance attributes of monetary line items are defined within a taxonomy generally results in elements being reported as having positive values in the iXBRL report. There are, however, cases that are different. For example, in some cases:

- i. the reported values of the HKFRS disclosure can be positive or negative, for example, profit (or loss), cash inflows (or outflows) or net amounts combining expense and income items; or
- ii. a line item is used with members.

Line item that could have a positive or negative value normally has a standard label that uses brackets to indicate where a negative figure would be expected in the iXBRL report.

Axis members do not have a balance attribute as they cannot be used on their own but must be combined with line items to tag disclosures. It is therefore important to consider the specific member with which a line item has been combined to understand whether the value to be reported in the iXBRL report should be positive or negative.

For example, the line item “Property, plant and equipment” in the IRD Taxonomy Package has a debit balance attribute, indicating that it is an asset. This line item is used together with the “Accumulated impairment [member]” to tag the value displayed in the financial statements. In this case, a negative value needs to be conveyed in the iXBRL report as this value represents a decrease in assets’ value. When this line item is combined with “Gross carrying amount [member]”, a positive value needs to be conveyed in the iXBRL report as this value represents an asset.

	HK\$
Property, plant and equipment	1000
Less: accumulated impairment	(200)
Gross carrying amount	800

62. *Element without an assigned balance attribute*

Some “monetary” elements and elements with element types such as “per share”, “shares”, “percentage”, “decimal” or “pure” are not assigned with balance attributes. These items represent mainly disclosures required by the standards, sections, provisions, or paragraphs in the accounting or regulatory standards such as the HKFRS, IRO or DIPN that:

- i. lack a natural accounting or tax balance of debit or credit, for example, “maximum exposure to credit risks of financial assets” or “reasons for the offshore claim”; and
- ii. relate to a reconciliation of changes in assets or liabilities under the IRD FS Taxonomy and IRD FS-PE Taxonomy:
 - i. that can also be presented within the statement of profit or loss (or notes to the statement of profit or loss) but have the opposite effect on debit or credit; and
 - ii. for which users can intuitively select the correct sign to report in the iXBRL report, even though no balance attribute is assigned to the element representing that disclosure.

Standard labels of elements should be used to understand how to denote a positive and negative value reported in the iXBRL report. An example is the earnings per share line item with the standard label “Basic earnings (loss) per share from discontinued operations”. In this case, enclosing wording within brackets and using the standard label to indicate the negative value must be reported.

Negated labels presentation

63. Software can generate a human-readable review report from iXBRL reports. For example, the software used to tag financial statements may generate a review report for preparers to review and verify the tagged data.

64. Preparers may prefer this human-readable report to display a negative value for a disclosure even when this value must be expressed as positive in iXBRL report. Consider the following example:

	HK\$		HK\$
Tax expense (income)	200	==>	Tax income (expense) (200)

65. The sign of each reported fact within iXBRL report is driven by the balance attribute and the standard labels of the related taxonomy element. The element with the standard label “Tax expense (income)” has a debit balance attribute. This is consistent with the structure of the label, which suggests that tax expense should be conveyed with a positive value in the iXBRL report and tax income (in brackets) should be reported as a negative value.
66. However, preparers might prefer the human-readable review report to display the value of the tax expense as a negative value. In this situation, the preparers could use a negating label “Tax income (expense)” within the human-readable report to show that tax income is presented as a positive value and tax expense (in brackets) is presented as a negative value.
67. It is worth noting that the iXBRL provides a mechanism to specify the sign of the reported fact correctly if the number have to be negated. For further details, please refer to the XBRL standard and guidance for iXBRL tagging features.

C. The IRD Taxonomy Package Design Principle

Coverage

68. The IRD Taxonomy Package will provide the standards and rules for tagging financial statements and tax computations in iXBRL format in support of the e-filing of Profits Tax returns.
69. The IRD Taxonomy Package does not drive or prescribe the content and presentation of the Supporting Documents. Instead, it merely provides a means of tagging the financial and tax information or disclosures.

Adoption

70. The IRD Taxonomy Package will be used for the financial statements prepared in accordance with the HKFRS or HKFRS for Private Entities, and common tax computations / supporting schedules submitted together with Profits Tax returns.

Version control

71. The IRD Taxonomy Package supports version control, in which preparers can identify easily. Each version of the IRD Taxonomy Package is identified by the release date, which appears in the file names of the root folder, the schemas, the linkbase files and the taxonomy ZIP-file. The release date is the date of publication of the IRD Taxonomy Package.

User friendliness

72. The IRD Taxonomy Package aims to define the available tags that are comprehensive to cater for most items typically appeared in financial statements and tax computations, but these tags are not exhaustive. It consists of human readable labels, illustrative examples and other features that will allow a user-friendly tax filing experience for preparers.

Compliance to XBRL standard

73. The IRD Taxonomy Package is in compliance to the XBRL standard. The XBRL standard is an international standard for digital business reporting that has been widely used around the world. Preparers can use the XBRL software available in the market to process the IRD Taxonomy Files to display the content and prepare the filing.

Modelling

74. In view that the HKFRS are virtually identical to IFRS Standards, the IRD FS Taxonomy and the IRD FS-PE Taxonomy are adapted from IFRS Taxonomy and IFRS Taxonomy for SMEs respectively with minor localisation.

Modelling using hierarchies

75. The most common modelling technique used in the IRD Taxonomy Package is hierarchical (or list) modelling, as seen in the presentation linkbase. A hierarchy is a structure in which elements are identified in terms of parent-child relationships. In these relationships, parent elements are normally more general and provide context to the (usually) more specific child elements with which they are linked.
76. Within the XBRL standard a number of possible types of relationship between two elements can be specified. The only relationship used by the IRD Taxonomy Package to produce the hierarchical list within the presentation linkbase is the general parent-child relationship.
77. Where axes are used or a calculation is required, a hierarchy is added to the definition and calculation linkbases respectively, using appropriate ELRs. ELRs are stored in the role schema file. ELRs are used not only in definition linkbase elements but also in the containing elements of other relationship kinds (for example, in calculation linkbase and presentation linkbase elements).
78. An example of hierarchical modelling is shown in the table below in the Extended Link Role (“ELR”) “[520000] Statement of cash flows, indirect method”. Hierarchical modelling is used for most statements and notes in the IRD FS Taxonomy and IRD FS-PE Taxonomy.

[520000] Statement of cash flows, indirect method
Statement of cash flows [abstract]
Cash flows from (used in) operating activities [abstract]
Profit (loss)
Adjustments to reconcile profit (loss) [abstract]
Adjustments for income tax expense
Adjustments for finance costs
Adjustments for decrease (increase) in inventories
Cash flows from (used in) investing activities [abstract]
Cash flows from losing control of subsidiaries or other businesses
Cash flows used in obtaining control of subsidiaries or other businesses

Modelling using axes

79. The second modelling technique used in the IRD Taxonomy Package is modelling via tables (hypercubes) and axes (dimensions). Each axis can be connected to any set of line items via a table, thereby creating a dimensional structure. The IRD FS Taxonomy and IRD FS-PE Taxonomy contain two types of axes—applied axes and application axes.
80. Applied axes are axes that have relationships to line items defined within tables that exist within the IRD FS Taxonomy and IRD FS-PE Taxonomy. Most axes within the IRD FS Taxonomy and IRD FS-PE Taxonomy are applied. Six axes are general for application axes. Application axes usually relate to a large number of line items in the IRD Taxonomy Package whereas applied axes are usually applicable to a relatively small number of line items. A specific presentation group “[990000] Axis – defaults” exists which lists all axes and their default members for the IRD FS Taxonomy and IRD FS-PE Taxonomy.
81. The table below shows how the table “Statement of changes in equity” is modelled. Line items can be reported for various members (domain members) of the axis “Components of equity [axis]”. For example, the line item “Issue of equity” can be used together with the member “Share premium [member]”, on the axis “Components of equity [axis]” to tag a disclosure reported within the “[610000] Statements of changes in equity”.

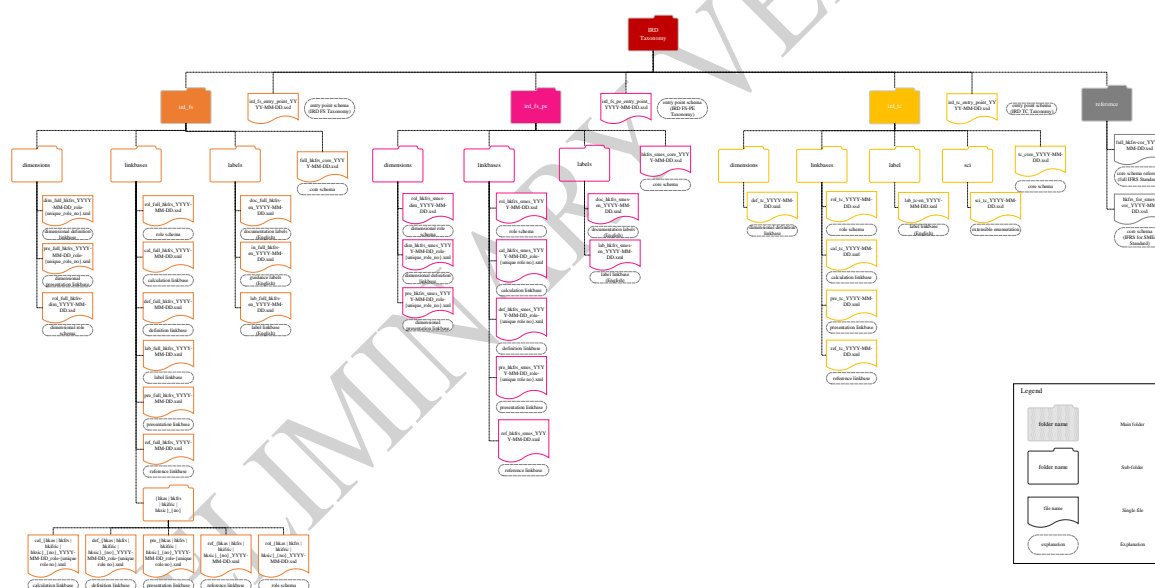
[610000] Statement of changes in equity	
Statement of changes in equity [table]	Table
Components of equity [axis]	Axis
Equity [member]	Member [default]
Equity attributable to owners of parent [member]	Member
Issued capital [member]	Member
Share premium [member]	Member
Treasury shares [member]	Member
Other equity interest [member]	Member
...	...
Statement of changes in equity [line items]	Line items
Changes in equity [abstract]	
Comprehensive income [abstract]	
Profit (loss)	Line item
Other comprehensive income	Line item
Total comprehensive income	Line item
Issue of equity	Line item
...	...

D. Structure of the IRD Taxonomy Package

Folder and file structure

82. The IRD Taxonomy Package in the XBRL standard is divided into sets of individual files and folders. This is called a taxonomy structure (or architecture). This structure allows the elements in the IRD Taxonomy Package to be divided into modules and categories, thereby making management of the taxonomy easier and allowing users to make use of the IRD Taxonomy Package components that are most relevant to them. The taxonomy structure has visualised the “Standard-based” modelling approach used by the IFRS Standards in which linkbase files and role schema relating to the standard (e.g. HKAS 1) are organised and contained into the same subfolder. The image below shows the components of the IRD Taxonomy Package including the major files.

(Please zoom in to view the image)



83. Release date of the IRD Taxonomy Package appears in all IRD Taxonomy Files. IRD Taxonomy folders and their contents, and the guidelines for folder and file names, are as follows (folder names are in bold):

IRD_Taxonomies_YYYY-MM-DD (where YYYY-MM-DD represents the Taxonomy release date)

- There are five core element schemas:
 - **full_hkfrs-cor_YYYY-MM-DD.xsd** — contains XBRL element declarations applicable to full HKFRS referencing the full IFRS;
 - **full_hkfrs_core_YYYY-MM-DD.xsd** — contains localised XBRL element declarations applicable to full HKFRS;

- hkfrs_for_smes-cor_YYYY-MM-DD.xsd — contains XBRL element declarations applicable to the HKFRS for Private Entities referencing the IFRS Standards for SMEs;
- hkfrs_smes_core_YYYY-MM-DD.xsd — contains localised XBRL element declarations applicable to the HKFRS for Private Entities; and
- tc_core_YYYY-MM-DD.xsd — contains XBRL element declarations applicable to the IRD Tax Computation.
- Entry point schemas are provided for common module combinations:
 - ird_fs_entry_point_YYYY-MM-DD.xsd — provides the files for the IRD FS Taxonomy;
 - ird_fs_pe_entry_point_YYYY-MM-DD.xsd — provides the files for the IRD FS-PE Taxonomy; and
 - ird_tc_entry_point_YYYY-MM-DD.xsd — provides the files for the IRD TC Taxonomy.
- **ird_fs** — top-level folder containing folders for the linkbases (grouped by HKFRS), dimensions, labels and core element schema applicable to IRD FS Taxonomy:
 - **linkbases**
 - folders {hkas | hkfrs | hkifric | hksic} _{"number"} — folders containing modular presentation, calculation, definition and reference linkbase files for each HKFRS or HK (IFRIC):
 - {pre | cal | def}_{hkas | hkfrs | hkifric | hksic} _{"number"} _YYYY-MM-DD_role-{"unique role number"}.xml — modular presentation, calculation, definition and reference linkbase files for each HKFRS or HK (IFRIC) Interpretation;
 - ref_{hkas | hkfrs | hkifric | hksic} _{"number"} _YYYY-MM-DD.xml — modular reference linkbase files for each HKFRS or HK (IFRIC) Interpretation; and
 - rol_{hkas | hkfrs | hkifric | hksic} _{"number"} _YYYY-MM-DD.xsd — modular schemas containing ELRs for the presentation, calculation for each HKFRS or HK (IFRIC) Interpretation.
 - {pre | cal | def | lab}_full_hkfrs_YYYY-MM-DD.xml — modular presentation, calculation, definition and label linkbase files for HKFRS or HK (IFRIC) Interpretation;

- ref_full_hkfrs_YYYY-MM-DD.xml — modular reference linkbase files for HKFRS or HK (IFRIC) Interpretation; and
- rol_full_hkfrs_YYYY-MM-DD.xsd — modular schemas containing ELRs for the presentation, calculation for HKFRS or HK (IFRIC) Interpretation.
- **dimensions** — folder containing definition linkbases which include the dimensional relationships that apply to any sets of line items:
 - dim_full_hkfrs_YYYY-MM-DD_role-{"unique role number"}.xml — definition linkbase files that have dimensional relationships;
 - pre_full_hkfrs_YYYY-MM-DD_role-{"unique role number"}.xml — presentation linkbase files containing presentation relationships that reflect the dimensional relationships; and
 - rol_full_hkfrs-dim_YYYY-MM-DD.xsd — schema containing ELRs for dimensional definition linkbases.
- **labels** — folder containing label linkbases:
 - lab_full_hkfrs-en_YYYY-MM-DD.xml — main English language label linkbase file;
 - doc_full_hkfrs-en_YYYY-MM-DD.xml — linkbase containing documentation labels in English; and
 - in_full_hkfrs-en_YYYY-MM-DD.xml — linkbase containing guidance labels in English.
- **ird_fs_pe** — top-level folder containing folders for the linkbases, dimensions, labels and core element schema that apply to the IRD FS-PE Taxonomy:
 - **linkbases**
 - {pre | cal | def}_hkfrs_smes_YYYY-MM-DD_role-{"unique role number"}.xml — modular presentation, calculation, definition linkbase files for the HKFRS for Private Entities;
 - ref_hkfrs_smes_YYYY-MM-DD.xml — modular reference linkbase files for the HKFRS for Private Entities; and
 - rol_hkfrs_smes_YYYY-MM-DD.xsd — contains the ELRs for the presentation, calculation and definition linkbases of the HKFRS for Private Entities.
 - **dimensions** — folder containing definition linkbases for the IRD FS-PE Taxonomy which includes the dimensional relationships that apply to any set of line items:

- dim_hkfrs_smes_YYYY-MM-DD_role-{"unique role number"}.xml — definition linkbase files that have dimensional relationships;
- pre_hkfrs_smes_YYYY-MM-DD_role-{"unique role number"}.xml — presentation linkbase files that have presentation relationships that reflect the dimensional relationships; and
- rol_hkfrs_smes-dim_YYYY-MM-DD.xsd — schema containing ELRs for dimensional definition linkbases.
- **labels** — folder containing label linkbases:
 - lab_hkfrs_smes-en_YYYY-MM-DD.xml — main English language label linkbase file; and
 - doc_hkfrs_smes-en_YYYY-MM-DD.xml — linkbase containing documentation labels in English.
- **ird_tc** — top-level folder containing the folders for the linkbases, labels and the core element schema applicable to the IRD TC Taxonomy:
 - **label** — folder containing label linkbases:
 - lab_tc-en_YYYY-MM-DD.xml — main English language label linkbase file, including documentation labels in English.
 - **dimensions** — folder containing definition linkbases for the Tax Computation which includes the dimensional relationships that apply to any set of line items:
 - def_tc_YYYY-MM-DD.xml — definition linkbase files that have dimensional relationships.
 - **linkbases** — folder containing the modular presentation, reference, roles and calculation linkbase files:
 - {pre | cal}_tc_YYYY-MM-DD.xml — modular presentation and calculation linkbase files for Tax Computation; and
 - rol_tc_YYYY-MM-DD.xsd — schema containing ELRs for the presentation of Tax Computation.
 - ref_tc_YYYY-MM-DD.xml — modular reference linkbase file for Tax Computation.
 - **sci** — folder containing defined extensible enumeration file:
 - sci_tc_YYYY-MM-DD.xsd — defined extensible enumeration file for Tax Computation.

Absolute and relative paths

84. The root URIs applied to the folder path and XML namespaces is “http://xbrl.ird.gov.hk/taxonomy/YYYY-MM-DD/” followed by the component of the taxonomy release date in YYYY-MM-DD format. The URIs are expected to be used with XBRL remapping mechanism in order to use the offline local copy of the taxonomy ZIP file rather than used for retrieving files from the Internet.
85. A remapping takes the form of remapping the prefix “http://xbrl.ird.gov.hk/taxonomy/YYYY-MM-DD/” to the root directory within the taxonomy ZIP file. This allows the XBRL software to resolve to an equivalent path within the local copy of the taxonomy ZIP file when it encounters absolute paths starting with “http://xbrl.ird.gov.hk/taxonomy/YYYY-MM-DD/”. For example, the absolute path of the entry point schema of IRD FS Taxonomy “http://xbrl.ird.gov.hk/taxonomy/YYYY-MM-DD/ird_fs_entry_point_YYYY-MM-DD.xsd” is resolved to the equivalent path “../ird_fs_entry_point_YYYY-MM-DD.xsd” of the root directory within the taxonomy ZIP file.
86. Relative paths such as “../reference/full_hkfrs-cor_YYYY-MM-DD.xsd” are used in the taxonomy. These URIs need to be interpreted as the relative locations of the file in which they appear. The taxonomy software needs to resolve these paths correctly.
87. The table below provides an example of absolute and relative paths to the IRD Taxonomy Files.

File	Absolute path	Relative path within the taxonomy ZIP file
Entry point schema for the IRD TC Taxonomy	http://xbrl.ird.gov.hk/taxonomy/YYYY-MM-DD/ird_tc_entry_point_YYYY-MM-DD.xsd	../ird_tc_entry_point_YYYY-MM-DD.xsd

Discoverable Taxonomy Set (DTS)

88. We provide entry point schemas to assist the DTS discovery process. A DTS is a collection of taxonomy schemas and linkbases and includes all the taxonomy schemas and the linkbases that can be discovered by following links or references in the taxonomy schemas and linkbases included in the DTS. The entry point schemas as the starting point of DTS discovery process contain linkbaseRef for discovering linkbases. These discovered linkbases contain roleRefs and locators such that the respective role schemas and core schemas are discovered.

Namespaces

89. To differentiate between elements and support versioning, the IRD Taxonomy Package uses namespace URIs for each taxonomy release date. The table below shows how namespaces are constructed in the IRD Taxonomy Package.

Namespace URI	Use
http://xbrl.ird.gov.hk/taxonomy/YYYY-MM-DD/ird_fs	Main namespace for full HKFRS elements (where YYYY-MM-DD is the release date of the IRD FS Taxonomy)
http://xbrl.ird.gov.hk/taxonomy/YYYY-MM-DD/ird_fs/new	Namespace for localised elements that is not included in the main element schema of full HKFRS (where YYYY-MM-DD is the release date of the IRD FS Taxonomy)
http://xbrl.ird.gov.hk/taxonomy/YYYY-MM-DD/ird_tc	Main namespace for tax computation elements (where YYYY-MM-DD is the release date of the IRD TC Taxonomy)
http://xbrl.ird.gov.hk/taxonomy/YYYY-MM-DD/ird_fs_pe	Main namespace for all HKFRS for Private Entities elements (where YYYY-MM-DD is the release date of the IRD FS-PE Taxonomy).
http://xbrl.ird.org/taxonomy/YYYY-MM-DD/hkfrs/rol_{hkfrs hkfrs hkfric hksic}_{“number”}_YYYY-MM-DD	Namespace for the roles schemas for the IRD FS Taxonomy (where YYYY-MM-DD is the Taxonomy release date). This namespace is not used for elements.
http://xbrl.hkfrs.org/role/hkfrs/dimensions	Namespace for the dimensional roles schema for the IRD FS Taxonomy. This namespace is not used for elements.
http://xbrl.ird.gov.hk/taxonomy/YYYY-MM-DD/rol_hkfrs_smes_YYYY-MM-DD	Namespace for roles for the IRD FS-PE Taxonomy. This namespace is not used for elements.
http://xbrl.ird.gov.hk/taxonomy/YYYY-MM-DD/rol_hkfrs_smes-dim_YYYY-MM-DD	Namespace for the dimensional roles schema for the IRD FS-PE Taxonomy. This namespace is not used for elements.
http://xbrl.ird.gov.hk/taxonomy/YYYY-MM-DD/rol_tc_YYYY-MM-DD	Namespace for the roles for the IRD TC Taxonomy. This namespace is not used for elements.

Core, role and entry-point schemas

90. The IRD Taxonomy Package uses line items, explicit axes and typed axes. Tentatively, there are 6,850 elements in the IRD Taxonomy Package, including 5,051 elements for use with the IRD FS Taxonomy, 1,211 elements for use with the IRD FS-PE Taxonomy and 588 elements for use with the IRD TC Taxonomy.

The IRD Taxonomy Package uses three substitution groups defined by the XBRL standard: item, hypercubeItem and dimensionItem.

Item type	Occurrences
Item	6,513
hypercubeItem (table)	175
dimensionItem (axis)	162

91. The elements are split between the core schemas as follows:

Schema	Number of elements
Core schema for full HKFRS elements	5,021
Core schema for localised elements that is not included in the main schema of full HKFRS	30
Core schema for all HKFRS for Private Entities elements	1,211
Core schema for Tax computation elements	588

92. In addition to the core schemas, role schemas are placed in the IRD FS Taxonomy, IRD FS-PE Taxonomy and IRD TC Taxonomy folders. These role schemas contain definitions of the presentation, calculation and definition ELRs for separating the linkbases into smaller logical chunks. Role schemas do not contain elements, tables, axes or members.

93. Table below presents the element item types used in the IRD Taxonomy Package.

Elementary item type	Occurrences
Monetary	3,203
String	2,139
Domain (for domains and domain members)	701
Text block	540
Percentage	81
Decimal	44
Per share	41
Shares	20
Date	27
Duration	11
Pure	4
True or false	36
Company type	1
Preferred language for future correspondence item type	1
Area	1

94. In the IRD Taxonomy Package, element names and IDs are not updated if taxonomy terminology or element labels change. They remain stable for mapping purposes. Element names and IDs should not be used to infer the accounting or tax meaning of an element. Element names and IDs should be treated as technical identifiers only.

Linkbases

95. The IRD FS Taxonomy and IRD FS-PE Taxonomy are developed on a standard-by-standard basis (e.g. HKAS 1, HKAS 2... HKFRS 1, HKFRS 2, etc.) which enables linkbases to be organised and viewed by the respective HKFRS (when ELRs are sorted by their URIs), or according to financial statements (when ELRs are sorted by their labels). As the XBRL standard does not have a specified mechanism to provide a viewing order for ELRs, the IRD FS Taxonomy and IRD FS-PE Taxonomy include six-digit numbers in square brackets at the beginning of each ELR label to provide viewing and sorting functionality (this number is not related to the underlying HKFRS). ELRs between [100000] and [899999] refer to individual HKFRS. ELRs between [900000] and [999999] represent for application axes and for the IRD FS Taxonomy and IRD FS-PE Taxonomy reflecting the full HKFRS and ELR that contains a list of all axes and their default members [990000].
96. The table below provides an example of presentation linkbases sorted by ELR label in the IRD FS Taxonomy and IRD FS-PE Taxonomy.

[110000] General information about financial statements
[210000] Statement of financial position, current/non-current
[220000] Statement of financial position, order of liquidity
[310000] Statement of comprehensive income, profit or loss, by function of expense
[320000] Statement of comprehensive income, profit or loss, by nature of expense
[410000] Statement of comprehensive income, OCI components presented net of tax
[420000] Statement of comprehensive income, OCI components presented before tax
[510000] Statement of cash flows, direct method
[520000] Statement of cash flows, indirect method
...

97. The table below provides an example of linkbases sorted by the HKFRS in the IRD FS Taxonomy and IRD FS-PE Taxonomy. The notes and statements are organised by individual HKFRS.

HKFRS 1
[819100] Notes – First time adoption
HKFRS 2
[834120] Notes – Share-based payment arrangements
HKFRS 3
[817000] Notes – Business combinations
HKFRS 5
[825900] Notes – Non-current asset held for sale and discontinued operations
HKFRS 6
[822200] Notes – Exploration for and evaluation of mineral resources
HKFRS 7
[822390] Notes – Financial instruments
HKFRS 8
[871100] Notes – Operating segments
HKFRS 12
[825700] Notes – Interests in other entities
HKFRS 13
[823000] Notes – Fair value measurement
...

98. The IRD Taxonomy Package uses five types of standard XBRL 2.1 linkbases. The linkbase files are referenced via a linkbaseRef from the entry point. Presentation, calculation and definition linkbases are modularised by the HKFRS and Tax Computation. The linkbases of the HKFRS are then modularised again into files of different sets of disclosures (statements and notes). Consequently, single statements and note disclosures are the smallest files that can be referenced from the entry point of the IRD FS Taxonomy.

Reference linkbases

99. The IRD FS Taxonomy and IRD FS-PE Taxonomy use reference roles as listed in the table below:

Reference role	Use
disclosureRef	Reference for an element that depicts a disclosure requirement of the HKFRS and Tax Computation.
exampleRef	Reference for an element that represents an example provided in the HKFRS or its accompanying materials.

100. The IRD FS Taxonomy and IRD FS-PE Taxonomy use the reference parts listed below:

Reference part	Use
Note	Empty or “Effective YYYY-MM-DD” or “Expiry date YYYY-MM-DD”
Name	{HKFRS HKAS HK (IFRIC) HK (SIC) HKFRS for Private Entities}
Number	Number of the Standard or Interpretation
IssueDate	Issue date of the Standard or Interpretation
Section	Section title from Standard or Interpretation (or section number if referring to the HKFRS for Private Entities)
Subsection	Title of the subsection (applicable to the HKFRS for Private Entities only)
Paragraph	Paragraph (number) in the HKFRS
Subparagraph	Subparagraph (number)
Clause	Subcomponent of a subparagraph

101. Elements that represent line items, axes, members or tables will always have at least one cross-reference to the HKFRS and may have a number of cross-references making use of different reference roles.

102. The IRD Taxonomy Package provides, as a minimum, the Name, Number, IssueDate, and Paragraph or Section for each element reference. The only exception is for element references relating to the HKFRS for Private Entities, where Number is not applicable.

Label linkbases

103. The table below presents the label roles used within the IRD Taxonomy Package. Each element in the IRD Taxonomy Package has a standard label that provides a concise human-readable description reflecting the accounting meaning of the element. Along with the standard label, some elements in the IRD Taxonomy Package have additional labels. These additional labels do not alter the accounting or tax meanings of elements but are used as the preferred label within the presentation linkbase (to indicate a parent-child presentation hierarchy or to display a negated value) or to enhance readability of the label. In addition, each line item and member has a documentation label and some elements have a guidance label, which means another general commentary on the concept that assists in determining definition, disclosure, measurement, presentation or usage.

Label role	Use
negatedLabel	Label for an element when the value being presented should be negated (the sign of the XBRL value presented within a report should be inverted). For example, the standard label for an element is “profit (loss) after tax” and the negated label is “loss (profit) after tax”.
negatedTotalLabel	
negatedTerseLabel	
negatedNetLabel	
netLabel	Label for an element when it is to be used to present the net value of a set of values of other elements in the IRD Taxonomy Package. For example, the standard label for an element is “Property, plant and equipment” and the net label is “Net property, plant and equipment”.
deprecatedLabel	Used only for deprecated elements. The deprecated label describes the reason for deprecating the element whereas the deprecated date label provides the date on which the element was deprecated.
deprecatedDateLabel	
label	Standard label role for an element. For example, the standard label for an element is “Property, plant and equipment”.
totalLabel	Label role for an element when it is to be used to present the total of a set of values of other elements in the IRD Taxonomy Package. For example, the standard label for an element is “Property, plant and equipment” and the total label is “Total property, plant and equipment”.
periodStartLabel	Label role for an element when it is used to present a start (end) of period value. For example, the standard label for an element is “Property, plant and equipment” and the period start label is “Property, plant and equipment at the beginning of the period”.
periodEndLabel	
terseLabel	Short label role for an element. This type of label often omits text that should be inferable when the element is reported in the context of other related elements. Used to enhance readability.
documentation	Long-form label for an element providing a definition of the element.
commentaryGuidance	Long-form label for an element providing additional guidance on the correct use of the element.

Total and net labels

104. The IRD Taxonomy Package uses preferred label roles in the presentation linkbase to indicate calculation roll-ups. The table below shows two label roles used in the IRD Taxonomy Package to indicate calculation information.

Label role	Use
netLabel	Net label
totalLabel	Total label

105. Negated labels in the IRD Taxonomy Package use a set of label roles from XBRL International’s Link Role Registry (LRR). The use of negated labels does not affect the sign of a reported value in XBRL. Negating a label only affects the visualisation of the reported data, it does not affect the data itself (there is no influence on the sign of reported facts). The table below provides a complete list of negated label roles used in the IRD Taxonomy Package.

Label role	Use
negatedLabel	Standard negated label role
negatedTotalLabel	Negated total label role
negatedTerseLabel	Terse negated label role
negatedNetLabel	Negated net label role

106. Software products may use information about the IRD Taxonomy Package negated labels to invert the sign of a displayed value. Inverted values may be presented in brackets, in a separate column or with a minus sign before the value.

107. For some elements, there is also an inverted label in the negated label role. For example, the element “Income taxes paid (refund), classified as operating activities” has a negated terse label (negatedTerseLabel) “Income taxes refund (paid)” in the presentation linkbase for “Statement of cash flows, direct method”. For all elements that do not have an inverted label in the label linkbase negated label role, but which do have a presentation linkbase preferred label role set to a negated label, the inverting applies only to the sign of the value and not to the label itself.

Presentation linkbases

108. In order to ensure that presentation hierarchies and relationships between elements are consistent, the IRD Taxonomy Package generally presents a non-abstract element that is a parent in a corresponding calculation linkbase as the last of its calculation siblings in the presentation linkbase, unless using a different order is more practical.

Calculation linkbases

109. The IRD Taxonomy Package uses calculation linkbases in the manner prescribed by the XBRL 2.1 Specification and provides calculations for the elements as used in the presentation hierarchies.

Definition linkbases

110. The IRD Taxonomy Package uses definition linkbases to express dimensional relationships.
111. There are two types of definition linkbases in the IRD Taxonomy Package. The first is the definition linkbase file placed in the folder, which mirrors the structure of the presentation linkbase whenever the presentation linkbase contains a table. These filenames have the prefix `def_`; they represent hierarchies of line items, and they link axes to a given set of line items within the IRD Taxonomy Package. These hierarchies re-use the presentation linkbase ELRs and therefore also their ordering numbers (ELR definitions numbered between [100000] and [899999] represent line items).
112. The second type of definition linkbase represents axes, and these are placed in the dimension folder or in the folder (if they represent axes that are applied to a set of line items). Dimensional definition linkbases also have an equivalent in the structure of the presentation linkbase. These filenames have the prefix `dim_` or `pre_`. ELR definitions numbered between [900000] and [989999] should be linked via tables with ELR definitions numbered between [100000] and [899999] or they should already be linked to the respective sets of line items. It is possible to combine one set of line items with more than one axis on a table.
113. All defaults for axes (dimensions) are placed under a single ELR number [990000] to avoid redundancies.

E. Features of the IRD Taxonomy Package

Line items for tagging different types of information

114. While the nature of the Supporting Documents means that a large number of line items within the IRD Taxonomy Package apply to numeric values, the IRD Taxonomy Package also includes line items for tagging other types of values.

115. Each of the IRD Taxonomy Packages' line item has an attribute called an "element type" that specifies the type of data value that applies to that line item. The table below lists the main element types with descriptions and explains how these element types are displayed within the IRD Taxonomy Package.

Element type	Description	Display format used in the IRD FS Taxonomy and IRD FS-PE Taxonomy
Monetary	Numeric element (other than per share data) for which values are denominated in a specific currency unit. Example: "Disposals, property, plant and equipment"	X positive (X) negative
Per share	Numeric element for which values are denominated on a currency per share unit basis. Example: "Basic earnings (loss) per share"	X.XX
Shares	Numeric element for which values are denominated on a number of shares unit basis. Example: "Number of shares issued and fully paid"	Shares
Percentage	Numeric element for which values are denominated as a rate or percentage unit. Example: "Actuarial assumption of discount rates", "Proportion of voting rights held in associate"	X.XX
Decimal	Numeric element for which values are denominated on a unit basis other than the specific cases already provided for, or when	X.XX

	<p>the format of the data to be reported cannot be determined.</p> <p>Example: “Output of agricultural produce”</p>	
Pure	<p>Numeric element, such as a ratio, for which values are not denominated in a specific unit.</p> <p>Example: “Level of price index”</p>	X.XX
Area	<p>Element that refers to an area.</p> <p>Example: “Area of land used for agriculture”</p>	X.XX
Date	<p>Element that refers to a date.</p> <p>Example: “Date of authorisation for issue of financial statements”</p>	yyyy-mm-dd
Text	<p>This type of element refers to a narrative disclosure.</p> <p>Example: “Name of associate”</p> <p>A text element is also used when standards do not specify the details of a disclosure requirement, but that disclosure requirement is expected to be expressed in free text format by a preparer.</p> <p>Example: “Explanation of relationships between parent and subsidiaries”</p>	Text
Text block	<p>This type of element refers to a set of information. Text blocks normally incorporate disclosures of multiple business facts, for some or all of which individual IRD FS Taxonomy elements might exist. These business facts may include, for example, numeric disclosures, narrative explanations, tables or graphs.</p> <p>Element labels contain the phrase “text block” within square brackets.</p> <p>Example: “Disclosure of interests in associates [text block]”</p>	Text block
Duration	<p>Element that refers to a duration.</p> <p>Example: “Useful life measured as period of time, property, plant and equipment”</p>	DUR

True or false	Element that refers to true or false with allowed values: “T True” and “F False” in the IRD TC Taxonomy. Example: “Accounting date different from that of last year”	True False
Company type	Element that refers to company types with allowed values: “01 Corporation” and “02 Person Other Than Corporation” in the IRD TC Taxonomy. Example: “Company is a partnership or a corporation”	Option
Preferred language for future correspondence item type	Element that refers to languages for future correspondence with allowed values: “Chinese” and “English” in the IRD TC Taxonomy. Example: “Preferred language for future correspondence”	Option

Line items do not fit the reporting

116. The IRD Taxonomy Package is principle-based and, as a result, the Supporting Documents may contain disclosures that are specific to an entity or to a small number of entities (entity-specific disclosures). The IRD Taxonomy Package does not aim to cover entity-specific disclosures. These disclosures should be left untagged and available only in human-readable form. In other words, the entity-specific disclosures should be visualised though they do not need to be tagged.

How do I use axes and available members to tag the Supporting Documents?

117. Axes and members cannot be used individually or in isolation. They are used together with line items when tagging Supporting Documents to convey intended accounting meanings. A logical combination of line items, axes and axis members is called a table. The IRD Taxonomy Package includes a number of tables that illustrate the combined use of line items, axes and members for the Supporting Documents.

118. For example, to tag the value of the HKFRS disclosure representing the gross carrying amount relating to the disposal of a fixed asset, a preparer would need to use the combination of line item, axes and members in the table below.

Line item	Axis	Member
“Disposals, property, plant and equipment”	“Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]”	“Gross carrying amount [member]”
	“Classes of property, plant and equipment [axis]”	“Aircraft [member]”

119. Apart from the explicit axes example mentioned above, the IRD Taxonomy Package also includes typed axes. The typed axes allow multiple occurrences of line item tags they attached to. Unlike explicit axes, the typed axes do not define a closed list of predefined members and instead, they define the format of their members. The number of times of a line item tag to be reused in a report is therefore not limited as long as the line items are associated with different typed member. The typed axes also do not have a default member as they do not include any explicit members.

120. To tag the value of a “Personal particulars of proprietor or partners, Allocation of Assessable Profits / Adjusted Loss” of a proprietor in “[360000] Profits tax return”, a preparer would need to use the combination of line item, typed axes and typed members in the table below.

Line item	Typed Axis	Typed Member
“Personal particulars of proprietor or partners, Allocation of Assessable Profits / Adjusted Loss”	“Partner[Dimension] (typedDomain= ird_tc:FullNameDomain)”	Any non-empty String (e.g. Proprietor1, Proprietor2, Proprietor3,, ProprietorN, etc.)

Default members and how to use them

121. Explicit axes in the IRD Taxonomy Package have a default member that applies whenever a preparer does not combine a line item with a specific member to tag the value of a disclosure.

122. Within the IRD Taxonomy Package, the default member of an axis usually represents the “total” of all members. For example, in the following extract from “Classes of property, plant and equipment [axis]”, the default member “Property, plant and equipment” represents the total of all classes of property, plant and equipment.

[822100] Notes – Property, plant and equipment	
Disclosure of detailed information about property, plant and equipment [abstract]	
Disclosure of detailed information about property, plant and equipment [table]	Table
Classes of property, plant and equipment [axis]	Axis
Property, plant and equipment [member]	Member [default]
Land and buildings [member]	Member
Land [member]	Member
Buildings [member]	Member
Machinery [member]	Member
Disclosure of detailed information about property, plant and equipment [line items]	Line items
Disposals, property, plant and equipment	[X] duration, credit

123. A preparer tagging a reconciliation of changes in property, plant and equipment would use the line item “Disposals, property, plant and equipment” together with the relevant axis members to tag the values for each of the class of property, plant and equipment. A preparer would not need to combine the line item with the axis member “Property, plant and equipment” to tag the total value for disposals of property, plant and equipment as this member has been specified as the default within the IRD Taxonomy Package.
124. A default member of the IRD Taxonomy Package axis can be a non-default member of another IRD Taxonomy Package axis. For example, “Property, plant and equipment [member]” is the default member for “Classes of property, plant and equipment [axis]” but is also a non-default member of “Classes of assets [axis]”, which contains the default member “Assets [member]”, representing the total of all assets.
125. To allow the use of a default member in different axes, the IRD Taxonomy Package labels do not include wording that describes these members as default members. The status as default members is indicated in different ways within software tools. This information is presented in the column labelled “Data type” in the IRD Taxonomy illustrated in Excel.

Default members do not represent the total for their axis

126. Some axes in the IRD Taxonomy Package contain members that do not naturally produce a mathematical total. In these cases, the default member represents a specific (non-total) value.

127. In the table below, “Currently stated [member]” is the default member. Consequently, all line items used for tagging represent the currently stated values, unless line items are used together with “Previously stated [member]” to report data relating to previously stated values.

[610000] Statement of changes in equity	
Retrospective application and retrospective restatement [axis]	Axis
Currently stated [member]	Member [default]
Previously stated [member]	Member
Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]	Member

Equivalent elements and element combinations

128. The IRD Taxonomy Package includes some line items and members that have the same accounting or tax meaning (equivalent elements). In addition, the IRD Taxonomy Package also includes line items that have the same accounting or tax meaning as a line item combined with a specific member (equivalent element combinations).

129. Line items are included within the IRD Taxonomy Package for disclosures that are required to be or are commonly presented in the primary financial statements, even when an equivalent member or equivalent element combination exists within the IRD Taxonomy Package.

The line item	Is equivalent to	
“office equipment”	“classes of assets [axis]” “office equipment [member]”	Equivalent element
“Impairment loss recognised in profit or loss, trade receivables”	The line item “impairment loss recognised in profit or loss” when combined with “trade receivables [member]”	Equivalent element combination

Text block tagging

130. Text block tagging means a single element is used to tag a group of disclosures, for example, the entire note relating to business combinations. Text block tagging may be the only tagging that is required for a group of disclosures or may supplement more detailed tagging of individual disclosures within that group.
131. Text block tagging can be useful when navigating and searching the Supporting Documents. For example, a user of the Supporting Documents can use the element label “Disclosure of business combinations [text block]” within a search engine to be directed quickly to the location of this note within a set of financial statements. Text block tagging may also offer opportunities to customise reports. For example, a user of the Supporting Documents can use a report builder tool and text block elements to specify which notes to be included within a customised report and the order in which these notes should appear.
132. The IRD Taxonomy Package contains a number of text block elements for tagging:
- i. the entirety of all significant accounting policies or individual significant accounting policies;
 - ii. the entirety of all notes or individual notes; and
 - iii. the entirety of disclosures presented in a table.
133. The IRD Taxonomy Package includes a number of elements to support text block tagging of individual significant accounting policies.
134. The IRD Taxonomy Package includes text block elements to support tagging of individual notes. These elements are sourced primarily from common practice, as the HKFRS does not prescribe the individual notes an entity should provide. In addition, the IRD Taxonomy Package includes a text block element for each HKFRS that has a disclosure section. This permits text block tagging of all disclosures an entity provides in an individual note directly related to that accounting standard.
135. Text block elements are also available in the IRD Taxonomy Package for disclosures presented in a table. For example, the IRD Taxonomy Package contains a table for the “Disclosure of detailed information about property, plant and equipment”. This table consists of line items, axes and members to permit tagging of individual disclosures such as “The gross carrying amount of property, plant and equipment” or “Depreciation for individual classes of property, plant and equipment”. The IRD Taxonomy Package also contains a text block element “Disclosure of detailed information about property, plant and equipment [text block]” to permit tagging of the disclosures, in their entirety.

F. Navigating the IRD Taxonomy Package to use the correct element to tag

Introduction

136. This section describes how a preparer can navigate the IRD Taxonomy Package's structure to find the correct element.

137. The IRD Taxonomy Package's structure includes:

- i. the IRD Taxonomy Package which is presentation used to display the IRD FS Taxonomy, IRD FS-PE Taxonomy and IRD TC Taxonomy contents;
- ii. the IRD Taxonomy Package tables that illustrate how line items, axes and members can be used together to tag the IRD FS Taxonomy, IRD FS-PE Taxonomy and IRD TC Taxonomy disclosures; and
- iii. the IRD Taxonomy calculations.

For IRD FS Taxonomy and IRD FS-PE Taxonomy

138. Within the IRD FS Taxonomy and IRD FS-PE Taxonomy, elements are normally grouped based on the HKFRS to which they relate. Each presentation group has a label and unique identifier.

139. The same element in the IRD FS Taxonomy and IRD FS-PE Taxonomy may appear in more than one presentation group, but with different labels. For example, the element with the standard label "Property, plant and equipment" appears in the presentation groups:

- i. "[210000] Statement of financial position, current/non-current"; and
- ii. "[220000] Statement of financial position, order of liquidity".

140. The same element also appears in the presentation group "[822100] Notes - Property, plant and equipment" but with a period end label ("Property, plant and equipment at end of the period"). A period end label is used to indicate that the element is used within this presentation group to tag the disclosures relating to the reconciliation of changes in property, plant and equipment.

141. Presentation groups contain headings (abstract elements) that help preparers navigate the IRD FS Taxonomy and IRD FS-PE Taxonomy visually and provide terms that may be useful in textual searches. For example, the display of equity related elements within presentation group "[210000] Statement of financial position, current/non-current" begins as follows:

[210000] Statement of financial position, current/non-current
...
Equity and liabilities [abstract]
Equity [abstract]
Issued capital
Retained earnings
Share premium
...

142. The first two elements are clearly marked “[abstract]” and are headings preceding a list of elements.
143. Abstract elements cannot be used for tagging values related to HKFRS disclosures. However, these elements can be used by a preparer to identify each primary financial statement or headings and sections of the financial statements within an iXBRL report. For example, within the IRD FS Taxonomy and IRD FS-PE Taxonomy, an entity can use the element “Statement of cash flows [abstract]” to identify the statement of cash flows and the element “Cash flows from (used in) investing activities [abstract]” to identify the investing activities section of the statement of cash flows.
144. Presentation groups also include child-parent relationships that present a possible display hierarchy of elements. The IRD FS Taxonomy and IRD FS-PE Taxonomy follow a rule whereby the element that is the presentation total (“the parent”) of a list of elements (“the children”) is shown in the presentation group as the final item.
145. Child-parent relationships are intended to help preparers find the correct tags. They should not be interpreted as instructions or guidance on which totals or subtotals an entity should present in its financial statements.
146. Taxonomy presentation groups and abstract elements provide additional context for IRD FS Taxonomy and IRD FS-PE Taxonomy elements. In the following cases, for example, the locations of elements within the IRD FS Taxonomy and IRD FS-PE Taxonomy and the presentation context provided by the abstract elements can help a preparer understand the difference between the accounting meanings of similarly labelled elements.
147. Preparers should not rely on child-parent relationships to understand the accounting meanings of elements. These relationships are intended primarily to assist preparers with finding elements quickly; they are not intended to describe strict accounting meanings.

148. In fact, as there are a number of ways in which preparers may disaggregate information, it is unlikely that child-parent presentation relationships within the IRD FS Taxonomy and IRD FS-PE Taxonomy will be exact matches for the relationships presented by a particular entity.
149. The absence of an element in a particular presentation group does not necessarily mean that the element is not available within the IRD FS Taxonomy and IRD FS-PE Taxonomy.

Finding elements for tagging primary financial statements

150. The elements representing the presentation and disclosure requirements of Presentation of Financial Statements and Statement of Cash Flows (refer to the below presentation structure) can be found in multiple presentation groups within the IRD FS Taxonomy and IRD FS-PE Taxonomy:

a) Presentation of Financial Statements:

- i. “[110000] General information about financial statements”;
- ii. “[210000] Statement of financial position, current/non-current”;
- iii. “[220000] Statement of financial position, order of liquidity”;
- iv. “[310000] Statement of comprehensive income, profit or loss, by function of expense”;
- v. “[320000] Statement of comprehensive income, profit or loss, by nature of expense”;
- vi. “[410000] Statement of comprehensive income, OCI components presented net of tax”;
- vii. “[420000] Statement of comprehensive income, OCI components presented before tax”; and
- viii. “[610000] Statement of changes in equity”.

b) Statement of Cash Flows:

- i. [510000] “Statement of cash flows, direct method”; and
- ii. [520000] “Statement of cash flows, indirect method”.

151. If the standard does not specify whether an entity is required to present an item in the primary financial statements, the corresponding IRD FS Taxonomy and IRD FS-PE Taxonomy element for that item shall be placed within the presentation group applicable to that particular accounting standard. Elements that reflect common reporting practice and that are often presented in primary financial statements are normally included within the following IRD FS Taxonomy and IRD FS-PE Taxonomy presentation groups:

- i. [800100] “Notes - Subclassifications of assets, liabilities and equities”;

- ii. [800200] “Notes - Analysis of income and expense”;
- iii. [800300] “Notes - Statement of cash flows, additional disclosures”; and
- iv. [800400] “Notes - Statement of changes in equity, additional disclosures”.

152. Preparers need to consider the IRD FS Taxonomy and IRD FS-PE Taxonomy content in its entirety when tagging primary financial statements. If a suitable element cannot be found within these presentation groups, preparers should not assume an appropriate element does not exist elsewhere within the taxonomy. Preparers should search the remaining IRD FS Taxonomy and IRD FS-PE Taxonomy content using, for example, element standard labels or element references.

153. The IRD FS Taxonomy and IRD FS-PE Taxonomy presentation groups should not be interpreted as providing instructions or guidance on how an entity should present its primary financial statements. As entities may present their financial statements in a variety of ways, it is unlikely that the presentation in the IRD FS Taxonomy and IRD FS-PE Taxonomy will be an exact match with statements provided by a particular entity.

Finding elements that are specific to particular activities

154. The IRD FS Taxonomy and IRD FS-PE Taxonomy do not contain industry-specific presentation views. In general, elements specific to a particular area of activity are embedded in appropriate locations throughout the IRD FS Taxonomy and IRD FS-PE Taxonomy. Specific presentation groups are created when an accounting standard in the HKFRS is issued for specific types of activities. For example, “[901000] Axis - Retrospective application and retrospective restatement”.

Finding elements that can be used for text block tagging

155. The IRD FS Taxonomy and IRD FS-PE Taxonomy have some presentation groups that include text block elements for commonly reported groups of disclosures. These are:

- i. “[800500] Notes - List of notes” which provides the text block elements that can be used to tag an individual note (including the note relating to the disclosure of significant accounting policies) or the whole of all the notes; and
- ii. “[800600] Notes - List of accounting policies” which provides text block elements that can be used to tag an individual accounting policy.

156. The absence of an element within these presentation groups does not necessarily mean that an appropriate text block element is not available within the IRD FS

Taxonomy and IRD FS-PE Taxonomy. Preparers should search within the IRD FS Taxonomy and IRD FS-PE Taxonomy, for example, standard labels that contain the word “text block” or should review other presentation groups where the element may be located.

Taxonomy tables

157. Elements that are indicated as “table” or “line items” cannot be used to tag values relating to disclosures.
158. All tables within the IRD Taxonomy Package follow the same presentation order. The text block element that can be used to tag the content of an entire table is always displayed first, followed by an abstract element providing a heading for the table. Next in the display is the “table” element under which all axes and members are presented, followed by the “line items” element under which all line items are presented.
159. Because axes and members have to be used in conjunction with line items, several tables within the IRD Taxonomy Package can contain the same axis but with different sets of members depending on the table concerned. For example, “Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]” is used in each of the following tables, but with different members in each case:
- i. “Disclosure of detailed information about property, plant and equipment [table]”; and
 - ii. “Disclosure of reconciliation of changes in goodwill [table]”.
160. The axis for the table in the paragraph 159 ii. does not include elements relevant to amortisation or depreciation because the HKFRS does not permit amortisation of goodwill.

Tables and human-readable tabular display formats

161. The IRD Taxonomy Package tables do not prescribe or guide how disclosures should be presented in human-readable financial reports. In particular:
- i. the layout of a group of disclosures in a table of a report does not need to match the layout of the IRD Taxonomy Package table for the tags to be applicable;
 - ii. the use of the IRD Taxonomy Package tables does not imply that entities need to provide a particular grouping of disclosures in a table within their reports unless this is specifically required by standards; and

- iii. the IRD Taxonomy Package tables can be used to tag disclosures that are not physically presented in a table within a report.

IRD Taxonomy Package calculations

162. The IRD Taxonomy Package content includes basic “aggregations” that describe how lower-level elements (children) are combined arithmetically by addition and/or subtraction to derive upper-level elements (parents). These aggregations apply to line items and members and are available within the IRD Taxonomy Package calculation linkbase. The IRD Taxonomy Package child-parent presentation relationships replicate these aggregations.
163. The IRD Taxonomy Package aggregations are provided to show preparers how XBRL calculations can be used to express relationships, and to help them navigate the IRD Taxonomy Package. They do not represent guidance that an entity must follow when aggregating or disaggregating information. As is the case for child-parent presentation relationships, aggregations within the IRD Taxonomy Package does not have strict accounting meanings.

Using the IRD Taxonomy Package to tag specific values

Overview

164. This section explains how a preparer can use the IRD Taxonomy Package content to report specific values.

How can I tag range values?

165. The IRD Taxonomy Package axis “Range [axis]” can be used to tag values representing a range. The “Range [axis]” has the following members:
- i. “Ranges [member]” (the default, used when no range value is reported);
 - ii. “Bottom of range [member]”;
 - iii. “Top of range [member]”; and
 - iv. “Weighted average [member]”.
166. For example, “Range [axis]” is used in the IRD FS Taxonomy and IRD FS-PE Taxonomy table “Disclosure of detailed information about borrowings [table]”. This table also includes a line item with the standard label “Borrowings, interest rate”. To tag an interest rate with a reported range value of “2% to 5%”, a preparer can use “Range [axis]” and members.

How can I tag time bands?

167. The IRD Taxonomy Package includes a number of members covering particular time bands, such as “On demand [member]” or “Later than five years [member]”.
168. The IRD Taxonomy Package also has two specific axes, “Maturity [axis]” and “Past due status [axis]”, that have been used within several IRD Taxonomy Package tables. The time band members included for these axes within the IRD Taxonomy Package table reflect the disclosure requirements of the standard to the table and may be different across tables.
169. Preparers can add any time band member, wherever it appears in the IRD Taxonomy Package, to “Maturity [axis]” or to “Past due status [axis]” within the existing IRD Taxonomy Package table.

How can I tag current and non-current values?

170. Current and non-current values or the aggregate of current and non-current values can be tagged using the IRD Taxonomy Package line items such as “Current trade receivables”, “Non-current trade receivables” and “Trade receivables”.
171. The IRD Taxonomy Package does not use axes to depict current and non-current values, with one exception. The IRD Taxonomy Package has a table for the “Disclosure of reconciliation of changes in biological assets”. Entities commonly report this reconciliation for both current and non-current biological assets. To reflect this common reporting practice, this IRD Taxonomy Package table includes “Biological assets [axis]” which comprises current and non-current members. The IRD Taxonomy Package also includes line items “Biological assets”, “Non-current biological assets” and “Current biological assets” which can be used to tag reported values for biological assets presented outside the reconciliation.

How can I report the location of information within primary financial statements?

172. Under certain circumstances, entities are required to disclose in which line item in the primary financial statements particular item has been included.
173. For example, the IRD FS Taxonomy and IRD FS-PE Taxonomy presentation group “[832610] Notes - Leases (HKFRS 16)” contain the following element to enable a preparer to meet the requirement:

[832610] Notes – Leases	
Description of line items in statement of financial position which include right-of-use assets	Text

For IRD TC Taxonomy

174. The elements representing the presentation and disclosure requirements of Presentation of IRD TC Taxonomy can be found in multiple presentation groups within the IRD TC Taxonomy:

- i. “[310000] Company information”
- ii. “[320000] Income, loss, other income, other loss”
- iii. “[330000] Expenses”
- iv. “[340000] Finance income or cost”
- v. “[350000] Depreciation allowances”
- vi. “[360000] Profits tax return”
- vii. “[370000] Tax computation”

175. The primary aim of the IRD TC Taxonomy presentation is to help preparers navigate the content to find the required element. This aim is achieved mainly by: (a) organising the IRD TC Taxonomy elements into distinct groups (“presentation groups”); (b) displaying these groups in a logical layout (“presentation view”); and (c) using specific presentation features (abstract elements and child-parent presentation relationships).

176. Within the IRD Taxonomy Package, elements are normally grouped based on the nature to which they relate. Each presentation group has a label and unique identifier.

177. The same IRD Taxonomy element may appear in more than one presentation group, but with different labels.

G. Filing financial statement and tax computation

Overview

178. This section identifies aspects of the Department's use and implementation of the IRD Taxonomy Package for reference.

Filing rules/Validation set by the Department

179. The Department specifies the filing rules preparers must follow when tagging and submitting the Supporting Documents electronically. Examples of the subjects covered by these rules include:

- i. Whether the mandatory tag has been tagged.
- ii. Whether preparers must adhere to particular tagging principles.
- iii. Whether validation is required and how data will be validated.
- iv. Whether the tagging has fulfilled the naming convention.

180. Various custom business rules which may be adopted and reviewed by the Department from time to time. Some examples are listed below:

- i. XML Well-formedness – Whether submitted iXBRL reports are XML well-formed.
- ii. Schema-validity – Whether content of schema is valid.
- iii. XBRL Specification validity – Whether iXBRL and/or XBRL specification rules are followed.
- iv. Taxonomy validity – Whether referenced taxonomies are valid.
- v. Custom Business Rules – Whether accounting period and basis period reported are valid, whether the IRD file number is valid, whether the profit (loss) before tax is consistent between financial statements and tax computation.

Mandatory Tag

181. While the scope of mandatory tag may be changed from time to time, the following tags **MUST** be fully tagged in iXBRL report: -

- i. Financial statements – Statement of comprehensive income, profit or loss
- ii. Financial statements – Statement of financial position
- iii. Notes to financial statements – Related party transactions
- iv. Notes to financial statements – Property, plant and equipment
- v. All the elements within the IRD TC Taxonomy