



Inland Revenue Department

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

iXBRL FILING OF SUPPORTING DOCUMENTS

IRD iXBRL STYLE GUIDE

FOR

THE SUBMISSION OF FINANCIAL STATEMENTS

AND

**TAX COMPUTATIONS AS ATTACHMENTS TO THE PROFITS
TAX RETURN**

This IRD iXBRL Style Guide (“Style Guide”) is issued to help preparers understand the technical requirements and guidance for the preparation and generation of inline eXtensible Business Reporting Language (“iXBRL”) data files of financial statements and tax computations for the purpose of electronic filing of Profits Tax returns. A preparer is a person who use its own software with iXBRL enabled features for generating required iXBRL data files for submission of financial statements and tax computations as attachments to the Profits Tax returns for e-filing purposes. It contains the information as at the date of publication.

The Style Guide is provided for information purposes only, and is subject to changes without notice.

This Style Guide replaces the one issued in April 2023.

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Style Guide : Version 2.0
Version : April 2024

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A. INTRODUCTION

The Department has launched a new feature for Hong Kong businesses to submit their financial statements and tax computations in iXBRL data file format (the Data File) as attachments to their Profits Tax returns via eTAX e-filing services.

2. The Style Guide lays out rules and guidance on the preparation of financial statements & tax computations in iXBRL format for subsequent submission to the Department. It does not cover information relating to the taxonomies or the mechanism for online filing.

3. The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

B. GENERAL GUIDANCE

Inline XBRL Specification

4. The Data File must be conformed with following Inline XBRL specifications.

- (a) Inline XBRL Specification version 1.1
- (b) Inline XBRL Transformation Rules Registry version 4

XBRL Specification

5. The Data File must be conformed with following XBRL specifications.

- (a) XBRL Specifications version 2.1
- (b) XBRL Dimensions version 1.0
- (c) Units Registry version 1.0

IRD Taxonomy

6. Latest published IRD FS Taxonomy or IRD FS-PE Taxonomy of the concerned assessment year must be used for preparing the Data File of financial statements.
7. Latest published IRD TC taxonomy must be used for preparing the Data File of tax computations.
8. Please refer to https://www.ird.gov.hk/eng/tax/bus_ixbrl.htm for the details of the IRD Taxonomy Package.
9. The Data File must quote reference to one and only one IRD taxonomy entry point. There are three IRD taxonomy entry points, namely IRD FS, IRD FS-PE and IRD TC.
10. The Data File must use the xlink:href attribute in the link:schemaRef element to quote reference to the IRD taxonomy entry points.
11. The following table is an example of how to quote reference to the entry points of the IRD Taxonomy Package 2023:

Taxonomy	xlink:href value
English IRD FS Taxonomy	http://xbrl.ird.gov.hk/taxonomy/2024-04-01/ird_fs_entry_point_2024-04-01.xsd
Traditional Chinese IRD FS Taxonomy	http://xbrl.ird.gov.hk/taxonomy/2024-04-01/ird_fs-zh-hk_entry_point_2024-04-01.xsd
English IRD FS-PE Taxonomy	http://xbrl.ird.gov.hk/taxonomy/2024-04-01/ird_fs_pe_entry_point_2024-04-01.xsd
Traditional Chinese IRD FS-PE Taxonomy	http://xbrl.ird.gov.hk/taxonomy/2024-04-01/ird_fs_pe-zh-hk_entry_point_2024-04-01.xsd
English IRD TC Taxonomy	http://xbrl.ird.gov.hk/taxonomy/2024-04-01/ird_tc_entry_point_2024-04-01.xsd
Traditional Chinese IRD TC Taxonomy	http://xbrl.ird.gov.hk/taxonomy/2024-04-01/ird_tc-zh-hk_entry_point_2024-04-01.xsd

Sample Code (English IRD FS Taxonomy):

```
<ix:references xml:lang="en">  
<link:schemaRef xlink:type="simple"  
  xlink:href="http://xbrl.ird.gov.hk/taxonomy/2024-04-
```

```
01/ird_fs_entry_point_2024-04-01.xsd">
</link:schemaRef>
</ix:references>
```

Sample Code (Traditional Chinese IRD FS Taxonomy):

```
<ix:references xml:lang="en">
<link:schemaRef xlink:type="simple"
  xlink:href="http://xbml.ird.gov.hk/taxonomy/2024-04-01/ird_fs-zh-
  hk_entry_point_2024-04-01.xsd">
</link:schemaRef>
</ix:references>
```

Sample Code (English IRD FS-PE Taxonomy):

```
<ix:references xml:lang="en">
<link:schemaRef xlink:type="simple"
  xlink:href="http://xbml.ird.gov.hk/taxonomy/2024-04-
  01/ird_fs_pe_entry_point_2024-04-01.xsd">
</link:schemaRef>
</ix:references>
```

Sample Code (Traditional Chinese IRD FS-PE Taxonomy):

```
<ix:references xml:lang="en">
<link:schemaRef xlink:type="simple"
  xlink:href="http://xbml.ird.gov.hk/taxonomy/2024-04-01/ird_fs_pe-zh-
  hk_entry_point_2024-04-01.xsd">
</link:schemaRef>
</ix:references>
```

Sample Code (English IRD TC Taxonomy):

```
<ix:references xml:lang="en">
<link:schemaRef xlink:type="simple"
  xlink:href="http://xbml.ird.gov.hk/taxonomy/2024-04-
  01/ird_tc_entry_point_2024-04-01.xsd">
</link:schemaRef>
</ix:references>
```

Sample Code (Traditional Chinese IRD TC Taxonomy):

```
<ix:references xml:lang="en">
<link:schemaRef xlink:type="simple"
  xlink:href="http://xbml.ird.gov.hk/taxonomy/2024-04-01/ird_tc-zh-
```

```
hk_entry_point_2024-04-01.xsd">
  </link:schemaRef>
</ix:references>
```

12. Extension Taxonomy is not allowed. The Data File must only make reference to the published IRD taxonomies and entry points.

C. DOCUMENT LEVEL ISSUES

File Type and File Name

13. The Data File must be a valid XHTML file with file extension of .html or .xhtml.

Document Encoding

14. The Data File must be UTF-8 encoded.

Java Applets, JavaScript

15. The Data File must not contain Java applets, JavaScript, and any other HTML script fragments.

CSS Styling

16. If Cascading Style Sheets (CSS) language is used, it must be embedded in the Data File directly. It is not permitted to provide a separate (.css) file.

Images or logos

17. Any logos or small images must be encoded with Base64 and embedded directly into the Data Files with data URIs.

File Size

18. The Data File should not exceed 20MB.

Namespaces

19. Namespace URIs are identifier of the schema files. Elements from different schema sources could be differentiate with the help of namespace URIs. Taxonomy release date is included in namespace URIs to differentiate different taxonomy editions.

20. Namespace prefix declaration must be included in the <html> element.

21. There must be no multiple namespace prefix declaration for the same namespace prefix. A namespace prefix should be defined to only one namespace URI.

22. The following table shows how namespaces are constructed in IRD Taxonomy (YYYY-MM-DD is the release date of the particular edition of IRD Taxonomy).

Taxonomy	Elements	Namespace declaration
IRD FS	Main HKFRS element	ird_fs="http://xbrl.ird.gov.hk/taxonomy/YY-YY-MM-DD/ird_fs"
	Localised element that is not in the main HKFRS	ird_fs_loc="http://xbrl.ird.gov.hk/taxonomy/YYYY-MM-DD/ird_fs/new"

	schema	
IRD FS-PE	HKFRS for Private Entities element	ird_fs_pe="http://xbrl.ird.gov.hk/taxonomy/YYYY-MM-DD/ird_fs_pe"
IRD TC	Tax computations element	xmlns:ird_tc="http://xbrl.ird.gov.hk/taxonomy/YYYY-MM-DD/ird_tc"

23. The following IRD TC Data File example shows how to declare namespaces for the IRD Taxonomy Package 2023.

```
<html
  xmlns="http://www.w3.org/1999/xhtml"
  xmlns:utr="http://www.xbrl.org/2009/utr"
  xmlns:xlink="http://www.w3.org/1999/xlink"
  xmlns:link="http://www.xbrl.org/2003/linkbase"
  xmlns:xbrli="http://www.xbrl.org/2003/instance"
  xmlns:ixt="http://www.xbrl.org/inlineXBRL/transformation/2020-02-12"
  xmlns:ix="http://www.xbrl.org/2013/inlineXBRL"
  xmlns:ird_tc="http://xbrl.ird.gov.hk/taxonomy/2024-04-01/ird_tc"
  xmlns:iso4217="http://www.xbrl.org/2003/iso4217"
  xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
  xmlns:xbrldi="http://xbrl.org/2006/xbrldi"
  xmlns:xs="http://www.w3.org/2001/XMLSchema"
  xmlns:xl="http://www.xbrl.org/2003/XLink"
  xmlns:nonnum="http://www.xbrl.org/dtr/type/non-numeric"
  xmlns:num="http://www.xbrl.org/dtr/type/numeric"
  xmlns:xbrldt="http://xbrl.org/2005/xbrldt">
```

Mandatory items

24. The Data File must contain respective item tag for each item in the List of Mandatory Items. The List of Mandatory Items can be found in

https://www.ird.gov.hk/eng/tax/ixbrl/list_of_mandatory_items.pdf.

25. For mandatory elements of the IRD TC Taxonomy with decimalItemType, percentItemType or monetaryItemType attributes, at least one item must be reported as “INF” in decimals attribute (i.e. The fact is an absolutely exact value).

For example, “ProfitLoss” item has been tagged three times and the exact value is reported as “INF” in decimals attribute.

```
<ix:nonFraction name="ird_fs:ProfitLoss" contextRef="_ctx1" id="id001"
unitRef="unit001" decimals ="INF" format="ixt:num-dot-
decimal">6,001,400</ix:nonFraction>
...
...
...
<ix:nonFraction name="ird_fs:ProfitLoss" contextRef="_ctx1" id="id002"
unitRef="unit001" decimals ="-3" format="ixt:num-dot-
decimal">6,001,000</ix:nonFraction>
...
...
...
<ix:nonFraction name="ird_fs:ProfitLoss" contextRef="_ctx1" id="id003"
unitRef="unit001" decimals ="-6" format="ixt:num-dot-
decimal">6,000,000</ix:nonFraction>
```

26. The mandatory elements in the Data File should be presented visually. Hidden elements should be avoided in tagging mandatory elements.

Example 1: The mandatory element (ProfitLossBeforeTax) is tagged as an element visually.

```
<ix:nonFraction name="ird_tc:ProfitLossBeforeTax" contextRef="_ctx1"
id="id0011" unitRef="unit001" decimals ="INF" format="ixt:num-dot-
decimal">123</ix:nonFraction>
```

Example 2: The mandatory element (ProfitLossBeforeTax) is tagged as a hidden element and it should be avoided.

```

<ix:hidden>
    <ix:nonFraction name="ird_tc:ProfitLossBeforeTax"
    contextRef="_ctx1" id="id001" unitRef="unit001" decimals
    ="INF" format="ixt:num-dot-decimal">123</ix:nonFraction>
</ix:hidden>

```

Cover Page

27. Cover page could be embedded to the Data File for the tagging of the values that do not appear on the face of the original document. These items could be either mandatory items or optional items. Items related to the document metadata information such as the company name, IRD file number, year of assessment, principal business activity, Hong Kong standard industrial classification code, basis period start date, basis period end date, the name and the version of the software used in preparing the Data File could be included in the cover page.

An example of TC cover page is shown as following.

```

<div id='basicInfo'>
    <p><b>Basic Information</b></p>
    <table border='1' cellspacing='0' cellpadding='0' width='0' style='width:
80%;'>
    <tr>
        <td style='width:60%;'>Standard Label</td>
        <td>Value</td>
    </tr>
    <tr>
        <td>Company name</td>
        <td>
            <ix:nonNumeric contextRef="_ctx1"
            name="ird_tc:CompanyName" id="id001">ABC
            Company</ix:nonNumeric>
        </td>
    </tr>
</div>

```

```

<tr>
  <td>IRD file number</td>
  <td>
    <ix:nonNumeric contextRef="_ctx2"
      name="ird_tc:IRDFileNumber"
      id="id002">XX/XXXXXXXXXX</ix:nonNumeric>
  </td>
</tr>
<tr>
  <td>Year of assessment</td>
  <td>
    <ix:nonNumeric contextRef="_ctx3"
      name="ird_tc:YearOfAssessment" id="id003"
      >2022/23</ix:nonNumeric>
  </td>
</tr>
<tr>
  <td>Principal business activity</td>
  <td>
    <ix:nonNumeric contextRef="_ctx4"
      name="ird_tc:PrincipalBusinessActivity"
      id="id004">Agriculture, forestry and fishing</ix:nonNumeric>
  </td>
</tr>
<tr>
  <td>Hong Kong Standard Industrial Classification Code</td>
  <td>
    <ix:nonNumeric contextRef="_ctx5"
      name="ird_tc:HongKongStandardIndustrialClassificationCode"
      id="id005">XXXXXXX</ix:nonNumeric>
  </td>
</tr>
</table>

```

```

</div>
...
...
...
<div id='additionalInfo'>
  <p><b>Additional Information for Tax Computation</b></p>
  <table border='1' cellspacing='0' cellpadding='0' width='0' style='width:
80%;'>
    <tr>
      <td style='width:60%;'>Standard Label</td>
      <td>Value</td>
    </tr>
    <tr>
      <td>Basis period start date</td>
      <td>
        <ix:nonNumeric contextRef="_ctx6"
        name="ird_tc:BasisPeriodStartDate" id="id006"
        format="ixt:date-day-month-
        year">01/04/2022</ix:nonNumeric>
      </td>
    </tr>
    <tr>
      <td>Basis period end date</td>
      <td>
        <ix:nonNumeric contextRef="_ctx7"
        name="ird_tc:BasisPeriodEndDate" id="id007"
        format="ixt:date-day-month-
        year">31/03/2023</ix:nonNumeric>
      </td>
    </tr>
  </table>
</div>
...

```

```

...
...
<div id='softwareInfo'>
  <p><b>Software Information</b></p>
  <table border='1' cellspacing='0' cellpadding='0' width='0' style='width:
80%;'>
    <tr>
      <td style='width:60%;'>Standard Label</td>
      <td>Value</td></tr>
    <tr>
      <td>Name of production software</td>
      <td>
        <ix:nonNumeric contextRef="_ctx8"
name='ird_tc:NameOfProductionSoftware'
id="id008">Software Name</ix:nonNumeric>
      </td>
    </tr>
    <tr>
      <td>Version of production software</td>
      <td>
        <ix:nonNumeric contextRef="_ctx9"
name='ird_tc:VersionOfProductionSoftware'
id="id09">1.0.0.0</ix:nonNumeric>
      </td>
    </tr>
  </table>
</div>

```

Entity Identifier Scheme

28. The Data File must use the scheme name 'http://www.ird.gov.hk' as their entity identifier scheme. They must use relevant IRD file number as the entity identifier value.

For example,

```
<xbri:entity>
  <xbri:identifier scheme="http://www.ird.gov.hk">IRD file
  number</xbri:identifier>
</xbri:entity>
```

Reserved XHTML characters

29. The Data File must be conformed to XHTML format. All reserved characters of XHTML must be escaped and replaced by the corresponding XHTML named character reference or numeric character reference such that the content of the Data File will not interact with the syntax of the XHTML mark-up codes.

Below is the list of reserved characters for XHTML and their XHTML named character reference and numeric character reference.

XHTML reserved characters	XHTML named character entities	XHTML numeric character reference
&	&	&
<	<	<
>	>	>
"	"	"
'	'	'

Below are some examples of how to present the reserved characters in the content of the Data File.

Example 1: For a Company Name of “Detail A & Detail B”.

```
<ix:nonNumeric contextRef="_ctx1" name="ird_tc:CompanyName"
id="id001"> Detail A &amp; Detail B</ix:nonNumeric>
```

Example 2: For a Company Name of “<Detail A> Detail B”

```
<ix:nonNumeric contextRef="_ctx1" name="ird_tc:CompanyName"
id="id001"> &lt;Detail A&gt; Detail B</ix:nonNumeric>
```

Example 3: For a Company Name of “Detail A <Detail B>”

```
<ix:nonNumeric contextRef="_ctx1" name="ird_tc:CompanyName"
id="id001"> Detail A &#60;Detail B&#62;</ix:nonNumeric>
```

On the other hand, iXBRL format doesn't support the XHTML named character reference of some commonly used characters (e.g. currency symbols). Below is the list of such commonly used characters and their XHTML numeric character reference. Preparers should use the XHTML numeric character reference or use the characters in their normal form accordingly.

Characters in normal form	Description	XHTML numeric character reference
	non-breaking space	
¥	Chinese yuan (renminbi)/ Japanese yen	¥
Kč	Czech koruna	Kč
€	Euro	€
£	Pound sterling	£
₪	Israeli new shekel	₪
₹	Rupee	₨
₹	Indian Rupee	₹
₩	South Korean won	₩
₱	Philippine peso	₱
zł	Polish złoty	zł
₽	Russian rouble	₽
฿	Thai baht	฿
₺	Turkish lira	₺
ریال	Iranian rial	﷼
©	copyright sign	©
™	trademark sign	™

®	registered trademark sign	®
---	---------------------------	--------

Below is an example of how to present the above characters in the Data File.

Example 1: For the statement “Profit before tax was HK\$12,340 million (£ 1,234m).”

```

<ix:resources>
  <xbri:unit id="unit001">
    <xbri:measure>iso4217:HKD</xbri:measure>
  </xbri:unit>
  <xbri:unit id="unit002">
    <xbri:measure>iso4217:GBP</xbri:measure>
  </xbri:unit>
</ix:resources>
...
...
...
<span>Profit before tax was HK$&#160;<ix:nonFraction
contextRef="_ctx1" unitRef="unit001" name="ird_fs:ProfitLossBeforeTax"
id="id001" scale="0" decimals="INF" format="ixt:num-dot-
decimal">12,340</ix:nonFraction>&#160;million
(&#163;&#160;<ix:nonFraction contextRef="_ctx1" unitRef="unit002"
name="ird_fs:ProfitLossBeforeTax" id="id002" scale="0" decimals="INF"
format="ixt:num-dot-decimal">1,234</ix:nonFraction>m).</span>
...

```

D. ELEMENT LEVEL ISSUES

Inconsistent Duplicate Facts

30. Inconsistent duplicate numeric facts with relevant types (areaItemType, pureItemType, sharesItemType, perShareItemType, decimalItemType, percentItemType or monetaryItemType) are not allowed and such Data File will result in validation rejection.

31. When consistent duplicate numeric facts are under the same accuracy level (the decimals attribute), their values are the same. When facts are of different accuracy level, closed interval with the formula $[v-0.5 \cdot 10^{(0-d)}, v+0.5 \cdot 10^{(0-d)}]$, where v is the {value} and d is the {decimals}, is used to determine the consistency. Consistent duplicate numeric facts will have the intervals overlapped.

32. An example of consistent duplicate fact for “Revenue” tag in financial statements is shown as following. Two tags have the intervals overlapped.

```
<ix:nonFraction name="ird_fs:Revenue" id="id001" contextRef="_ctx1"
unitRef="unit001" scale="0" decimals="-3" format="ixt:num-dot-
decimal">6,001,000</ix:nonFraction>

<ix:nonFraction name="ird_fs:Revenue" id="id002" contextRef="_ctx1"
unitRef="unit001" scale="0" decimals="-6" format="ixt:num-dot-
decimal">6,000,000</ix:nonFraction>
```

Reported Value	Value of decimals attribute	Accuracy	Inferred intervals
6,001,000	-3	Accurate to thousands	6,000,500 to 6,001,500
6,000,000	-6	Accurate to millions	5,500,000 to 6,500,000

33. An inconsistent duplicate fact example is shown as following. Two facts are reported under the same accuracy but they do not have the same value.

```
<ix:nonFraction name="ird_fs:Revenue" id="id001" contextRef="_ctx1"
unitRef="unit001" scale="0" decimals="0" format="ixt:num-dot-
decimal">6,000,000</ix:nonFraction>

<ix:nonFraction name="ird_fs:Revenue" id="id002" contextRef="_ctx1"
unitRef="unit001" scale="0" decimals="0" format="ixt:num-dot-
decimal">6,000,003</ix:nonFraction>
```

34. Another inconsistent duplicate fact example is shown as following. Two tags do not have the intervals overlapped.

```
<ix:nonFraction name="ird_fs:Revenue" id="id001" contextRef="_ctx1"
unitRef="unit001" scale="0" decimals="-3" format="ixt:num-dot-
decimal">6,005,000</ix:nonFraction>
```

```
<ix:nonFraction name="ird_fs:Revenue" id="ird002" contextRef="_ctx1"
unitRef="unit001" scale="0" decimals="-2" format="ixt:num-dot-
decimal">6,000,500</ix:nonFraction>
```

Reported Value	Value of decimals attribute	Accuracy	Inferred intervals
6,005,000	-3	Accurate to thousands	6,004,500 to 6,005,500
6,000,500	-2	Accurate to hundreds	6,000,450 to 6,000,550

Decimals and Precision Attribute

35. The “decimals” attribute must be used to convey the accuracy of a fact in the Data File. The “precision” attribute must not be used. For example, to convey the accuracy of the Turnover with value 100 as rounded to the nearest hundred, decimals="-2" should be used instead of precision ="1".

Sample Code:

```
<ix:nonFraction contextRef="_ctx1" unitRef="unit001" name="ird_tc:Turnover"
id="id001" scale="0" decimals="2" format="ixt:num-dot-
decimal">100</ix:nonFraction>
```

Sign Attribute

36. Although facts are generally reported as positive values, some facts can be reported as a positive or negative value. The concept “Profit (loss) before tax” is an example. A positive value indicates a profit and a negative value indicates a loss before tax. The “sign” attribute must be used to represent a negative value in the Data File and the value must be specified in absolute value without sign. A negative value with surrounding brackets, or by a leading minus sign, or by changing the font to red will not represent an opposite in a fact.

Sample Code:

```
<ix:nonFraction name="ird_fs:ProfitLoss" contextRef="_ctx1" id="id001"
unitRef="unit001" decimals="INF" format="ixt:num-dot-decimal" sign="-"
>626</ix:nonFraction>
```

37. An example of fact with surrounding brackets is shown as following. The bracket must be outside the Inline XBRL mark-up.

Sample Code:

```
<div>(<ix:nonFraction name="ird_fs:ProfitLoss" contextRef="_ctx1" id="id001"
unitRef="unit001" decimals="INF" format="ixt:num-dot-decimal" sign="-"
>626</ix:nonFraction>)</div>
```

38. Another example of fact with negative sign is shown as following. The negative sign must be outside the Inline XBRL mark-up.

Sample Code:

```
<div>-<ix:nonFraction name="ird_fs:ProfitLoss" contextRef="_ctx1" id="id001"
unitRef="unit001" decimals="INF" format="ixt:num-dot-decimal" sign="-"
>626</ix:nonFraction></div>
```

39. Another example of fact with other color (i.e. red) to denote the negative value is shown as following. Changing the value to other color through Cascading Style Sheets (CSS) will not have any influence over the sign of the fact.

Sample Code:

```
<div style="color:rgb(255,0,0);"><ix:nonFraction name="ird_fs:ProfitLoss"
contextRef="_ctx1" id="id001" unitRef="unit001" decimals="INF"
format="ixt:num-dot-decimal" sign="-" >626</ix:nonFraction></div>
```

Unit

40. Each numeric value must specify its unit of measurement. The unit element must be defined in “ix:resources”. A unitRef attribute must be specified to refer the relevant defined unit. The unit includes the following options.

For Monetary Item

41. The currency unit of the monetary item type must be recognized by the International Standards Organization standard ISO 4217. The accepted currency codes can be accessed at the Units Registry www.xbrl.org/utr/utr.xml.

42. Also, the “currency” attribute must be in Hong Kong dollars or consistent with “Foreign currency used” tagged. The reported values must be converted to that currency.

43. An example of tag with Hong Kong dollars (HKD) in tax computations is shown as following.

Sample Code:

```
<ix:resources>
  <xbrli:unit id="unit001">
    <xbrli:measure>iso4217:HKD</xbrli:measure>
  </xbrli:unit>
</ix:resources>
...
...
...
<ix:nonFraction contextRef="_ctx1" unitRef="unit001" name="ird_tc:
AgencyFeeIncome" id="id001" scale="0" decimals="INF" format="ixt:num-dot-
decimal">12</ix:nonFraction>
```

44. Another example with foreign currency (JPY) is shown as following.

Sample Code:

```
<ix:resources>
  <xbrli:unit id="unit001">
    <xbrli:measure>iso4217:JPY</xbrli:measure>
  </xbrli:unit>
</ix:resources>
...
...
...
<ix:nonNumeric contextRef="_ctx0" name="ird_tc:CurrencyUsed"
id="id001">JPY</ix:nonNumeric>
...
...
...
<ix:nonFraction contextRef="_ctx1" unitRef="unit001" name="ird_tc:
```

```
AgencyFeeIncome" id="id002" scale="0" decimals="INF" format="ixt:num-dot-decimal">10</ix:nonFraction>
```

For Percentages Item

45. For “percentItemType” type, the unit must be "xbrli:pure".
46. Also, percentage must be reported using decimal notation following the XBRL 2.1 specification. For example, a percentage value of 88% shall be tagged with the “scale” attribute set to “-2”, resulting in the target decimal notation 0.88.

Sample Code:

```
<ix:resources>
  <xbrli:unit id="unit001">
    <xbrli:measure>xbrli:pure</xbrli:measure>
  </xbrli:unit>
</ix:resources>
...
...
...
<div>
  <ix:nonFraction name="ird_fs:PercentageOfEntitysRevenue"
    contextRef="_ctx1" id="id001" unitRef="unit001" decimals = "INF"
    format="ixt:num-dot-decimal" scale="-2">88</ix:nonFraction>%
</div>
```

For Pure Item

47. For “pureItemType” type, the unit must be "xbrli:pure".

Sample Code:

```
<ix:resources>
  <xbrli:unit id="unit001">
    <xbrli:measure>xbrli:pure</xbrli:measure>
  </xbrli:unit>
</ix:resources>
```

For Shares Item

48. For “sharesItemType” type, the unit must be "xbrli:shares".

Sample Code:

```
<ix:resources>
  <xbrli:unit id="unit001">
    <xbrli:measure>xbrli:shares</xbrli:measure>
  </xbrli:unit>
</ix:resources>
```

For Per Share Item

49. For “perShareItemType” type, the numerator unit must be recognized by the International Standards Organization standard ISO 4217. The denominator unit must be "xbrli:shares".

Sample Code:

```
<ix:resources>
  <xbrli:unit id="unit001">
    <xbrli:divide>
      <xbrli:unitNumerator>
        <xbrli:measure>iso4217:HKD</xbrli:measure>
      </xbrli:unitNumerator>
      <xbrli:unitDenominator>
        <xbrli:measure>xbrli:shares</xbrli:measure>
      </xbrli:unitDenominator>
    </xbrli:divide>
  </xbrli:unit>
</ix:resources>
```

For Area Item

50. For “areaItemType” type, the accepted units can be accessed at the Units Registry. For example, km² (utr:sqkm) could be used as unit.

Sample Code:

```

<ix:resources>
  <xbrli:unit id="unit001">
    <xbrli:measure>utr:sqkm</xbrli:measure>
  </xbrli:unit>
</ix:resources>

```

Date

51. The contexts for date type shall be presenting in the “YYYY-MM-DD” format. If reported date value is not in “YYYY-MM-DD” format, preparers should provide a relevant date format via Inline XBRL Transformation Rules so as to interpret the date correctly. The list of accepted transformation rules should refer to Inline XBRL Transformation Rules Registry version 4.

For example, “21/01/2022” shall be tagged with the date type (Accounting Period Start Date). “ixt:date-day-month-year” format must be provided for this tag to interpret the date correctly.

Sample Code:

```

<ix:nonNumeric contextRef="_ctx1" name="ird_tc:AccountingPeriodStartDate"
  id="id001" format="ixt:date-day-month-year">21/01/2022</ix:nonNumeric>

```

Period

52. The period element in the context shall be presenting in the “YYYY-MM-DD” format without time components.

53. For “instant” balance facts, XBRL has applied a single consistent interpretation. When a balance is reported at a date, it is reporting the balance at the end of that date. Thus, the date of the previous day must be used for opening balance. For example, “Total Assets” reported as of “01 April 2022” should have the period set as 2022-03-31.

Sample Code:

```

<ix:resources>
  <xbrli:context id="_ctx1">
    <xbrli:entity>
      <xbrli:identifier scheme="http://www.ird.gov.hk">IRD file

```



```

        number</xbrli:identifier>
    </xbrli:entity>
    <xbrli:period>
        <xbrli:instant>2022-03-31</xbrli:instant>
    </xbrli:period>
</xbrli:context>
</ix:resources>

```

54. For “duration” facts, the period is defined by a start date and an end date, which follows the expected convention of specifying the first and last dates.

Sample Code:

```

<ix:resources>
    <xbrli:context id="_ctx1 ">
        <xbrli:entity>
            <xbrli:identifier scheme="http://www.ird.gov.hk">IRD file
                number</xbrli:identifier>
            </xbrli:entity>
            <xbrli:period>
                <xbrli:startDate>2021-04-01</xbrli:startDate>
                <xbrli:endDate>2022-03-31</xbrli:endDate>
            </xbrli:period>
        </xbrli:context>
    </ix:resources>

```

Zero, Dash and Empty

55. Using dash or an empty field to denote zero value has been a common practice. Although the fact value is not presented as a number, it is still recommended to tag its position. The transformation rules (ixt:fixed-zero) must be applied to the tagging position if the value of a fact is known to be 0 and appeared as a dash or an empty field.

Sample Code:

```
<ix:nonFraction name="ird_fs:AdministrativeExpense" contextRef="_ctx1"
id="id001" unitRef="unit001" decimals = "INF" format="ixt:fixed-zero">-
</ix:nonFraction>
```

Marking up Boolean items

56. The mark-up of the value of the Boolean fact in the tax computation are usually presented in “Yes\No” or in a sentence. They are not presented in the pre-defined accepted values of Boolean type (i.e. “true”, ”1”, “false” or “0”) as per the IRD Taxonomies. In such case, the transformation rules (ixt:fixed-true) and (ixt:fixed-false) should be used and applied to the associated tagging text and sentence to mark-up the values.

Sample Code:

```
<ix:nonNumeric contextRef="_ctx1"
name="ird_tc:PrincipalProductOrServiceDifferentFromThatPreviouslyReported"
id="id001" format="ixt:fixed-false">No</ix:nonNumeric>
```

Typed Dimensions

57. Typed Dimensions are used with the following line items in the IRD TC taxonomy for Partner Information. Preparers can define any number of proprietor partners typed dimension values as per their needs. For example, a line item for “BIR52 proprietor partner full Name” can be reported multiple times with different typed dimension values.

Line items:

BIR52ProprietorPartnerFullName
BIR52ProprietorPartnerPrecedentPartner
BIR52ProprietorPartnerHKIDOrBRNumber
BIR52ProprietorPartnerPersonalAssessment
BIR52ProprietorPartnerProfitLossSharingRatio
BIR52ProprietorPartnerAllocationOfAssessableProfitsAdjustedLoss
BIR52ProprietorPartnerMPF
BIR52ProprietorPartnerDateEntered
BIR52ProprietorPartnerDateLeft

Sample Code:

```
<xbrli:context id="_ctx1">
...
...
  <xbrli:scenario>
    <xbrldi:typedMember dimension = "ird_tc:PartnersDimension">
      <ird_tc:FullNameDomain>Partner1</ird_tc:FullNameDomain>
    </xbrldi:typedMember>
  </xbrli:scenario>
</xbrli:context>
...
...
...
<xbrli:context id="_ctx2">
...
...
  <xbrli:scenario>
    <xbrldi:typedMember dimension = "ird_tc:PartnersDimension">
      <ird_tc:FullNameDomain>Partner2</ird_tc:FullNameDomain>
    </xbrldi:typedMember>
  </xbrli:scenario>
</xbrli:context>
...
...
...
<ix:nonNumeric contextRef="_ctx1"
name="ird_tc:BIR52ProprietorPartnerFullName" id="id001">Partner1
Name</ix:nonNumeric>
```

```
<ix:nonNumeric contextRef="_ctx2"  
name="ird_tc:BIR52ProprietorPartnerFullName" id="id002">Partner2  
Name</ix:nonNumeric>
```