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 TAXONOMY PACKAGE GUIDE

[APPLICABE FOR ENGLISH AND TRADITIONAL CHINESE IRD TAXONOMY PACKAGE]

The IRD Taxonomy Package Guide ("Guide") is issued to help preparers understand the content and the structure of the English and Traditional Chinese IRD Taxonomy Package. It contains the information as at the date of publication. It will be updated and refined whenever the IRD Taxonomy Package is updated to reflect changes in tax legislation and Hong Kong Financial Reporting Standards.

This Guide replaces the one issued in April 2024.

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IRD TAXONOMY PACKAGE GUIDE
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A.   INTRODUCTION

Purpose of the Guide

The Guide aims at helping preparers understand the content and the structure of the IRD Taxonomy Package. For the purpose of the Guide, a preparer is a person who identifies (or tags) disclosures within the following supporting documents (collectively referred to as "Supporting Documents"):

(a)   Financial statements prepared in accordance with Hong Kong Financial Reporting Standards ("HKFRSs"); and/or

(b)   Tax computations, together with supporting schedules and disclosures to Profits Tax returns as specified by the Department.

2.   The Guide assumes that a preparer has reasonable knowledge of the HKFRSs, Inland Revenue Ordinance ("IRO") and general requirements for the purposes of profits tax filing in Hong Kong. It does not assume that the preparer has detailed knowledge of the eXtensible Business Reporting Language ("XBRL") standard, but it may help the preparer to have read introductory materials on this subject.

3.   The Guide is part of a set of documents which provide assistance to the preparers in relation to the use and adoption of the IRD Taxonomy Package for the purposes of profits tax filing. The following documents and schema files are available at https://www.ird.gov.hk/eng/tax/bus_ixbrl_materials.htm:

Documents	Description
IRD FS Taxonomy illustrated in excel	IRD Taxonomy Package comprising three taxonomies 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.
IRD FS-PE Taxonomy illustrated in excel	
IRD TC Taxonomy illustrated in excel	
IRD Taxonomy Files (including schemas) & IRD Taxonomy View Files	IRD Taxonomy Package in XBRL technical format

4.   The Guide is general in nature. In particular, it does not explain the use of or provide guidance on specific elements of the IRD Taxonomy Package. It should not be assumed that the Guide is comprehensive or that it provides a definitive answer for every case.

What is a Taxonomy?

5.   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.

6.   iXBRL tags are interpreted by reference to "taxonomies". A Taxonomy is, in essence, a dictionary, linking each tag with the concept it identifies. The following is an example of how the tag links with its concept:

Tag	Concept
Property, plant and equipment	The amount of tangible assets that: (a) are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes; and (b) are expected to be used during more than one period. Note that right-of-use assets are not included. [Contrast: Property, plant and equipment including right-of-use assets]

7.   Taxonomies are "dictionaries" which classify all elements and their related information in an organized manner for iXBRL reporting. They 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.

8. Taxonomies are open-source documents published on the Internet. 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. Preparers should make use of elements in the taxonomies to tag the accounting and tax data in the documents in preparation of data files.

IRD Taxonomy Package

9. For tagging purposes, the Department has developed and published the IRD Taxonomy Package to support the return of tax data. The IRD Taxonomy Package includes:

(a) **IRD FS Taxonomy** – the IRD Taxonomy for financial statements prepared in accordance with full HKFRSs issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA");

(b) **IRD FS-PE Taxonomy** – the IRD Taxonomy for financial statements prepared in accordance with the HKFRS for Private Entities and also applicable to corporations and businesses adopting Small and Medium-sized Entity Financial Reporting Framework and Financial Reporting Standard ("SME-FRF & SME-FRS"); and

(c) **IRD TC Taxonomy** – the IRD Tax Computational Taxonomy which covers major tax data and schedules to tax computations as specified by the Department.

10. The IRD Taxonomy Package lists and defines the specific codes (elements) for preparers to identify (tag) the information disclosed within financial statements prepared in accordance with full HKFRSs or HKFRS for Private Entities and tax computations. It also includes the content that describes the accounting meaning / relevant reference of an element or helps preparers find the correct element. Elements will be organized into distinct groups so that it is easier to navigate the IRD Taxonomy Package. The IRD Taxonomy Package does not drive or prescribe the content and presentation of financial statements and tax computations. Instead, it provides a means of tagging the financial and tax information or disclosures.

11.   The IRD Taxonomy Package comprises elements that are obtained, customised and localised from the following source materials:

(a)   IFRS Accounting Taxonomy[1] published by the IFRS Foundation;

(b)   HKFRSs, including the HKFRS for Private Entities, and their accompanying materials; and

(c)   Tax computation with supporting schedules showing how the amount of assessable profits (or adjusted loss) has been arrived at, details of any claims made in Profits Tax returns as specified in the Notes and Instructions to the Profits Tax return and any information required in the Departmental Interpretation and Practice Notes ("DIPN").

12.   The IRD Taxonomy Package includes elements from HKFRSs that reflect the presentation and disclosure requirements under the HKFRSs issued by the HKICPA as well as the tax computational elements as required by the Department.

Identifying 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:

(a)   Disclosure — an element of this type depicts a disclosure requirement under the HKFRSs; and

(b)   Example — an element of this type represents an example provided in the HKFRSs or its accompanying materials.

The following is an example of how the element references show in the IRD FS Taxonomy:

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[1] IFRS Accounting Taxonomy < https://www.ifrs.org/issued-standards/ifrs-taxonomy/#annual-taxonomies >

Standard label	References
Current inventories	HKAS 1.54 g Disclosure, HKAS 1.68 Example, HKAS 2.36 b Disclosure

14.   On the other hand, the element reference types of the IRD TC Taxonomy, include the relevant parts or items in Profits Tax Return – Corporations (BIR51) and Profits Tax Return – Persons Other Than Corporations (BIR52), the relevant sections in the IRO or the relevant DIPN.

The following are three examples of how the element references show in the IRD TC Taxonomy:

Standard label	References
Assessable profits (Adjusted loss) of the period in Hong Kong dollar	BIR51 1.1, BIR51 1.2, BIR52 1.1, BIR52 1.2
Commission payments details	DIPN 12, BIR51 12.13, BIR52 11.12
Subsidy, Financial Assistance and Government Grant	Section 15(1)(c)

Viewing and browsing contents of the IRD Taxonomy Package

15.   The IRD Taxonomy Package are prepared and published by making reference to the XBRL standard, which is an open international standard for digital reporting. The IRD Taxonomy Package can be accessed and downloaded from the Department's website (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 the whole or different parts of the IRD Taxonomy Files designated for different purposes. For example, a preparer who prepares its financial statements applying the HKFRS for Private Entities can view the IRD Taxonomy Files that apply only to the HKFRS for Private Entities. The following table lists the respective entry points for the IRD Taxonomy Package:

Entry Points	Choose this entry point to view the IRD Taxonomy Package for
ird_fs_entry_point_YYYY-MM-DD.xsd	English IRD FS Taxonomy
ird_fs-zh-hk_entry_point_YYYY-MM-DD.xsd	Traditional Chinese IRD FS Taxonomy
ird_fs_pe_entry_point_YYYY-MM-DD.xsd	English IRD FS-PE Taxonomy
ird_fs_pe-zh-hk_entry_point_YYYY-MM-DD.xsd	Traditional Chinese IRD FS-PE Taxonomy
ird_tc_entry_point_YYYY-MM-DD.xsd	English IRD TC Taxonomy
ird_tc-zh-hk_entry_point_YYYY-MM-DD.xsd	Traditional Chinese IRD TC Taxonomy
ird_depr_entry_point_YYYY-MM-DD.xsd	Deprecated elements for the English IRD Taxonomy
ird_depr-zh-hk_entry_point_YYYY-MM-DD.xsd	Deprecated elements for the Traditional Chinese IRD Taxonomy

(where YYYY-MM-DD represents the release date of the IRD Taxonomy Package)

17.   The IRD Taxonomy illustrated in Excel is also published by the Department and displays the content of IRD Taxonomy Package in Excel format. It is available for download from the Department's website (https://www.ird.gov.hk/eng/tax/bus_ixbrl_materials.htm).

Updating IRD Taxonomy Package

18.   The Department will keep updating and refining the IRD Taxonomy Package and related guidance materials to reflect changes in tax legislation and full HKFRSs or HKFRS for Private Entities. Different editions of taxonomy packages will be posted on the Department's website with their respective publication dates and applicable years of assessment. The Department published the first edition of the English and Traditional Chinese IRD Taxonomy Package onto its website on 1 April 2023 and 1 April 2024 respectively.

Accessing tagged information

19.   Preparers need technology to deliver tagged information to taxpayers of the Supporting Documents. The reporting technology required by the Department is XBRL and iXBRL.

20.   Financial statements and tax computation 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 or tax computation.

21.   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

Major components of Taxonomy

22.   A taxonomy captures the definition of individual reporting accounting or tax concepts as well as the relationships among various concepts. Below are three major components of a taxonomy:

(a) **Element schema** – The purpose of element 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.

The following is an example to illustrate the attributes of the element "Assets" defined in element schema:

Attributes	Values
Name	Assets
Data Type	xbrli:monetaryItemType
Substitution Group	xbrli:item
Period Type	instant
Abstract	false
Nillable	true
Balance	debit

(b) **Linkbase files** – They are in XML format used to express relationship between elements, and relationship between elements and external resources. There are five common types of linkbases as follows:

(i)   Presentation linkbase – it represents the hierarchy structure of elements on how the taxonomy has organised for visualization and navigation (paragraph 23(a));

(ii)   Reference linkbase – it provides information about authoritative literature such as accounting standards and legislation (paragraph 23(b));

(iii)   Definition linkbase – it reflects the dimensional relationship of the elements (paragraph 23(c));

(iv)   Label linkbase – it facilitates the readability of the meaning and definitions of elements, e.g. providing the description of a label in different languages or abbreviations (paragraph 23(d)); and

(v)   Calculation linkbase – it describes simple arithmetical relationship between the elements (paragraph 23(e)).

(c)   **Role schema** – The role schema defines the logical groups used for modelling relationships between elements in the presentation, definition and calculation linkbase.

The following lists some of the logical groups defined in the presentation linkbase of the IRD FS Taxonomy.

Logical groups
[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
[410000] Statement of comprehensive income, OCI components presented net of tax
[822100] Notes - Property, plant and equipment
[826380] Notes - Inventories

Linkbase files

23.   The important features of five common types of linkbase files are elaborated as follows:

(a) Presentation linkbase – Business reports are in organised and structured presentations, e.g. a Statement of financial position, current/non-current. 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, alongside with the preferred label attribute and the run down simulated to a general business report.

The following is an example of presentation linkbase of "[210000] Statement of financial position, current/non-current" which includes the element "Total assets":

Presentation linkbase of [210000] Statement of financial position, current/non-current
[210000] Statement of financial position, current/non-current
Statement of financial position [abstract]
Assets [abstract]
Non-current assets [abstract]
Current assets [abstract]
Current inventories
Trade and other current receivables
Current tax assets, current
Current biological assets
Other current financial assets
Other current non-financial assets
Cash and cash equivalents
Current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners

Total current assets
Total assets
Equity and liabilities [abstract]

(b) 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.

The following are examples of the references of the element "Assets":

Type	Reference	
Disclosure Reference	Name	HKAS
	Number	1
	Paragraph	55
Disclosure Reference	Name	HKFRS
	Number	8
	Paragraph	23
Disclosure Reference	Name	HKFRS
	Number	8
	Paragraph	28
	Subparagraph	c
Disclosure Reference	Name	HKFRS
	Number	13
	Paragraph	93
	Subparagraph	a
Disclosure Reference	Name	HKFRS
	Number	13
	Paragraph	93
	Subparagraph	b
Disclosure Reference	Name	HKFRS
	Number	13
	Paragraph	93
	Subparagraph	e

(c) 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. The following is an example which shows the relationship between "Disclosure of fair value measurement of assets [table]" and other concepts which includes "Assets":

Relationship between "Disclosure of fair value measurement of assets [table]" and other concepts which includes "Assets"
Disclosure of fair value measurement of assets [abstract]
Disclosure of fair value measurement of assets [table]
Disclosure of fair value measurement of assets [line items]
Assets
Description of reasons for fair value measurement, assets
Transfers out of Level 1 into Level 2 of fair value hierarchy, assets held at end of reporting period
Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, assets
Transfers out of Level 2 into Level 1 of fair value hierarchy, assets held at end of reporting period
Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, assets
Description of policy for determining when transfers between levels are deemed to have occurred, assets
Description of valuation techniques used in fair value measurement, assets

(d) 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 standard 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.

The following table illustrates the labels of the element "Assets":

Type	Lang	Label
Standard Label	en	Assets
Documentation	en	The amount of a present economic resource controlled by the entity as a result of past events. Economic resource is a right that has the potential to produce economic benefits.
Period Start Label	en	Assets at beginning of period
Period End Label	en	Assets at end of period
Total Label	en	Total assets

(e)   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).

The following is an example to illustrate the calculation validation rule of the element "Assets":

[210000]Statement of financial position, current/non-current	
Non-current assets	Dr
+ Current assets	Dr
Assets	Dr

Namespaces in the schema

24.   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.

Extended Link Roles (ELRs)

25.   ELRs are defined in the role schemas to represent logical groups in the presentation, definition and calculation linkbase. They are used to model the relationships 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".

Taxonomy entry points

26.   Taxonomy entry points are schema files referencing the required linkbase files and base schemas. It allows a subset of the taxonomy to be imported and identified to the XBRL software and therefore 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.

Enumeration

27.   Enumeration defines a list of acceptable values for an element. For example, the element "Preferred language for future correspondence" in the IRD TC Taxonomy only allows the defined value of "Chinese", "English", "中文" or "英文".

Elements

28.   The term "element" refers to components of the IRD Taxonomy Package that are used to tag disclosures within the Supporting Documents. The taxonomy element (concept) falls into one of the following three categories:

        (a)   line items;
        (b)   axes (or known as dimensions); and
        (c)   members.

29.   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.

30.   All elements have human-readable labels and computer-readable identifiers.

(a)   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.

(b)   Computer-readable identifiers – these are used solely for digital processing by software. They do not change between different editions of taxonomy even when there is a change to the human-readable labels.

31.   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).

Line items

32.   Line items represent individual accounting or tax concepts. For example, the following line item is "Goodwill" which is the amount of assets representing the future economic benefits arising from other assets acquired in a business combination that are not individually identified and separately recognised.

[210000] Statement of financial position, current/non-current
Goodwill

33.   Line items are also used to tag disclosures. For example, the following line item with the label "Description of presentation currency" can be used to tag the currency in which the financial statements are presented.

[110000] General information about financial statements
Description of presentation currency

Axes (or dimensions) and axis members

34.   Axes (or known as dimensions) are elements used to differentiate and classify line items, for example, product types, categories, measurement bases, classes and maturities.

35.   An axis includes one or more members that share the common accounting or economic meaning identified by that axis. For example, the following axis and members represent the disclosure requirements relating to the statement of changes in equity.

[610000] Statement of changes in equity	Type
Classes of share capital [axis]	Axis
Classes of share capital [member]	Member[default]
Ordinary shares [member]	Member
Preference shares [member]	Member

36.   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]".

[822100] Notes - Property, plant and equipment	Type
Classes of property, plant and equipment [axis]	Axis
Buildings [member]	Member

[832610] Notes - Leases	Type
Classes of assets [axis]	Axis
Buildings [member]	Member

Meaning of an element

37. 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:

   (a)   element labels (paragraph 38) ;
   (b)   documentation labels (paragraph 42);
   (c)   references (paragraph 45);
   (d)   effective and expiry dates (paragraph 47);
   (e)   deprecated elements (paragraph 50); and
   (f)   element attributes, such as "instant" or "duration" and "credit" or "debit" (paragraph 54).

Element labels

38. Each element in the IRD Taxonomy Package 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 standard label normally matches with the description or definition used in the accounting and regulatory standards, such as the HKFRSs and IRO.

39. The standard label of an element may not match exactly the description a preparer uses in the Supporting Documents. For example, the standard 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. For example, a disclosure described by an entity as "General provision for doubtful debts" and presented in the tax computations, could be tagged to the line item with the standard label "General provision for bad debts/doubtful debts" in the IRD TC Taxonomy.

40.		Along with the standard label, some 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. Examples of the "period start", "period end" and "total" labels of the element with standard label "equity" are as follow:

Preferred label	Standard Label
Total equity	Equity
Equity at beginning of period	Equity
Equity at end of period	Equity

41.		Element labels may change between different editions of taxonomy to better reflect the intended accounting meaning of an element. However, the changes do not happen frequently.

Documentation labels

42.		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. Here are the examples of documentation labels of element "Revenue" and "Cost of Sales".

Standard label	Documentation label
Revenue	The income arising in the course of an entity's ordinary activities. Income is increases in assets, or decreases in liabilities, that result in increases in equity, other than those relating to contributions from holders of equity claims.
Cost of sales	The amount of all expenses directly or indirectly attributed to the goods or services sold. Attributed expenses include, but are not limited to, costs previously included in the measurement of inventory that has now been sold, such as depreciation and maintenance of factory buildings and equipment used in the production process, unallocated production overheads, and abnormal amounts of production costs of inventories.

43.   Documentation labels can be accessed:

(a)   via the documentation label column in the document displaying taxonomy content such as the IRD Taxonomy Package illustrated in excel; and

(b)   within the taxonomy files using specialist software.

44.   The documentation label may cross-refer to the documentation provided for one or more other elements of the IRD FS Taxonomy or IRD FS-PE Taxonomy. Any such cross-references are shown in square brackets. For example:

Standard label	Documentation label
Interest revenue calculated using effective interest method	The amount of interest revenue calculated using the effective interest method. Effective interest method is the method that is used in the calculation of the amortised cost of a financial asset or a financial liability and in the allocation and recognition of the interest revenue or interest expense in profit or loss over the relevant period. [Refer: Revenue]

References

45.   Some of the elements in a taxonomy may contain cross-reference to accounting or regulatory standards. For IRD FS Taxonomy and IRD FS-PE Taxonomy, elements contain at least one cross-reference to an accounting standard in the HKFRSs. 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. In these cases, the references are made to the paragraph(s) in the accounting standards that provide the most appropriate context. Below is the example of elements with references in IRD FS Taxonomy.

Standard label	References
Treasury shares	HKAS 1.78 e Example, HKAS 32.34 Disclosure

46.   On the other hand, elements of the IRD TC Taxonomy broadly and generally provide cross-references to the relevant parts or items in BIR 51 and BIR 52, the relevant sections in the IRO or the relevant DIPN. For example, some elements of the IRD TC Taxonomy may contain cross-reference to an IRO which provides, the section number of the IRO, as the reference. Below are examples of elements with references in IRD TC Taxonomy.

Standard label	References
Depreciation allowance, pooling total balancing allowance	DIPN 7, BIR51 11.10
Tax adjustment, expenditure on computer hardware and software	Section 16G, BIR51 10.12, BIR52 10.11

Effective dates, expiry dates

47.   Elements may change between different editions of taxonomy. Taxonomy element references, documentation labels and guidance labels contain details of effective and/or expiry dates regarding the below status at a particular time:

      (a)   have been issued but are not yet effective, and could be applied early;

(b)   are still applicable but will expire in a subsequent year; and

(c)   are expired but still applicable to tag non-restated comparative information.

48.   For example, when a new or amended accounting standard replaces an existing standard, a preparer applying the new or amended accounting 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.   A preparer not applying the accounting standard before the effective date can normally disregard those elements added in the IRD Taxonomy Package as a result of the new accounting standard (that is, elements that only have an effective date reference). However, a preparer may use such elements to tag a disclosure if the element label and documentation label do not explicitly refer to the new accounting standard and the element correctly describes the meaning of the information being disclosed. Examples of references including effective date are listed as follows:

Standard label	References
Carrying amount of liabilities affected by currency not being exchangeable	Effective 2025-01-01 HKAS 21.A19 c Disclosure
Carrying amount of assets exposed to risk	Effective 2025-01-01 HKAS 21.A19 f Disclosure

Deprecated elements

50.   Deprecation means that an element is no longer available to use and is separated from the IRD FS, IRD FS-PE and IRD TC Taxonomy files. For example, an element is deprecated because new or amended standards or paragraphs in the HKFRSs have superseded the disclosure it represented. Deprecation may also happen for other reasons, such as general improvements in how a disclosure is modelled or to correct an error.

51.   A preparer must not use the elements which are deprecated when performing tagging.

52.   Deprecated elements are placed in separate folders and XML schema files within the IRD Taxonomy Package:

(a)   from the IRD FS Taxonomy that were deprecated;

(b)   from the IRD FS-PE Taxonomy that were deprecated; and

(c)   from the IRD TC Taxonomy that were deprecated.

53.   The IRD Taxonomy Package provides dedicated entry points for accessing the deprecated elements that are in the deprecated schemas.

Entry Points	Choose this entry point to view the IRD Taxonomy Package for
ird_depr_entry_point_YYYY-MM-DD	Deprecated elements for the English IRD Taxonomy
ird_depr-zh-hk_entry_point_YYYY-MM-DD	Deprecated elements for the Traditional Chinese IRD Taxonomy

 (where YYYY-MM-DD represents the release date of the IRD Taxonomy Package)

Element attributes

54.   The element attribute includes:

(a)   Element types (paragraph 55);

(b)   Period (paragraph 56); and

(c)   Balance (paragraph 58)

Element attributes – Element Type

55.   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. Please refer to paragraph 121 of different element types within the IRD Taxonomy Package.

Element attributes – Period

56. 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).

Standard label	Period attribute
Finance income	Duration

57. 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).

Standard label	Period attribute
Inventories	Instant

Element attributes – Balance

58. 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

59. Balance attributes are assigned only to "monetary" elements. However, not all monetary elements within the IRD Taxonomy Package have balance

attributes. The following are examples of credit or debit balance attribute of line items.

Standard label	Balance attribute
Revenue	Credit
Cost of sales	Debit
Gross profit	Credit

"Monetary" element with an assigned balance attribute

60.   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.

61.   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.

Human-readable report		Fact properties
	HKD '000	**Concept** (ird_fs) Cost of sales
Revenue	2,000	*The amount of all expenses directly or indirectly*
Cost of Sales	(1,000)	*attributed to the goods or services sold. Attributed*
Gross Profits	1,000	*expenses include, but are not limited to, costs*
		previously included in the measurement of inventory
		that has now been sold, such as depreciation and
		maintenance of factory buildings and equipment used
		in the production process, unallocated production
		overheads, and abnormal amounts of production
		costs of inventories.

Dimensions

Date	1 Apr 2024 to 31 Mar 2025
Fact Value	iso4217:HKD 1000000
Accuracy	Infinite precision
Change	*No prior fact*
Entity	▬▬▬▬▬
Concept	ird_fs:CostOfSales

62.   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:

(a)   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

(b)   a line item is used with members.

63.   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.

Standard label	Balance attribute	Label and value displayed in the financial statements	Value in the XBRL filing
Purchase of property, plant and equipment, classified as investing activities	Credit	Additions to property, plant and equipment (1,500)	1,500
Proceeds from sales of property, plant and equipment, classified as investing activities	Debit	Disposals property, plant and equipment 500	500
Cash flows from (used in) investing activities	Debit	Cash flows investing (1,000)	-1,000

Element without an assigned balance attribute

64.	The line items of the IRD Taxonomy Package with element types such as "per share", "shares", "percentage", "decimal" or "pure" and some monetary line items are not assigned with balance attributes. These monetary line items represent mainly disclosures required by the accounting or regulatory standards such as the HKFRSs or IRO that:

(a)	lack a natural accounting or tax balance of debit or credit, for example, "maximum exposure to credit risks" or "reasons for the offshore claim"; and

(b)	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.

65.   For example, "Depreciation of property, plant and equipment" (an expense) can be presented in the statement of profit or loss with a normal debit balance (indicating an expense), and in the reconciliation of changes in property, plant and equipment with a normal credit balance (indicating a decrease in assets). The IRD FS Taxonomy contains a monetary line item with the standard label "Depreciation, property, plant and equipment". No balance attribute has been allocated to this element.

66.   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.

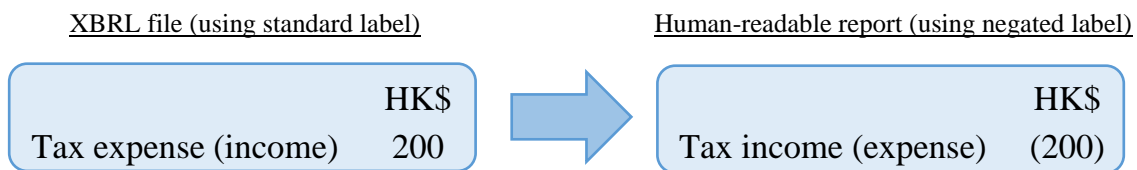| [310000] Statement of comprehensive income, profit or loss, by function of expense |
| --- |
| Basic earnings (loss) per share from discontinued operations |

Negated labels presentation

67.   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 a preparer to review and verify the tagged data.

68.   A preparer 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:

XBRL file (using standard label)	Human-readable report (using negated label)
HK$	HK$
Tax expense (income) 200	Tax income (expense) (200)

69.   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.

70.   However, a preparer might prefer the human-readable review report to display the value of the tax expense as a negative value. In this situation, the preparer 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.

71.   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 DESIGN PRINCIPLE OF THE IRD TAXONOMY PACKAGE

Coverage

72.　　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.

73.　　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

74.　　The IRD FS Taxonomy and IRD FS-PE Taxonomy are generally applicable to the financial statements prepared in accordance with the full HKFRSs or HKFRS for Private Entities respectively.　The IRD FS-PE Taxonomy is also applicable to corporations or businesses adopting SME-FRF & SME-FRS.　Where the financial statements are not prepared in accordance with the full HKFRSs or HKFRS for Private Entities, no taxonomy is available for tagging relevant data in such financial statements.　The IRD TC Taxonomy is the IRD Tax Computational Taxonomy which covers tax data in tax computations and supporting schedules submitted together with Profits Tax returns.

Edition control

75.　　Each edition 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

76.　　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 a preparer.

Compliance to XBRL standard

77.   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. A preparer can use the XBRL software available in the market to process the IRD Taxonomy Files to display the content and prepare the filing.

Modelling

78.   In view that the HKFRSs are virtually identical to IFRS Standards, the IRD FS Taxonomy and the IRD FS-PE Taxonomy are adapted from IFRS Accounting Taxonomy, which reflects the presentation and disclosure requirements of the IFRS Accounting Standards and IFRS for SMEs Accounting Standard ("IFRS for SMEs® Standards"), with minor localisation.

Modelling using hierarchies

79.   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.

80.   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.

81.   Where axes are used or a calculation is required, a hierarchy is added to the definition and calculation linkbases respectively under appropriate ELRs. ELRs are stored in the role schema file. ELRs represent logical groups to contain elements in the presentation, definition and calculation linkbases.

82.   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

83.   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.

84.   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. Eight 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.

85.   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
Components of 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][1]	
Equity at beginning of period	Line item
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
...	...

1. Elements with suffix [Line Items] are used to illustrate the structure and relationship across related elements, similar to the [Abstract] element, it cannot be used for tagging values.

D.   STRUCTURE OF THE IRD TAXONOMY PACKAGE

Taxonomy structure

86.   The taxonomy structure of the IRD Taxonomy Package is divided into modules and categories components. The IRD Taxonomy Package contains multiple entry points to access the taxonomy content for different purposes. Each of these taxonomy entry points imports the relevant set of element schema and linkbase file components when opened by XBRL software. The image below shows some of the main components of the IRD Taxonomy Package.
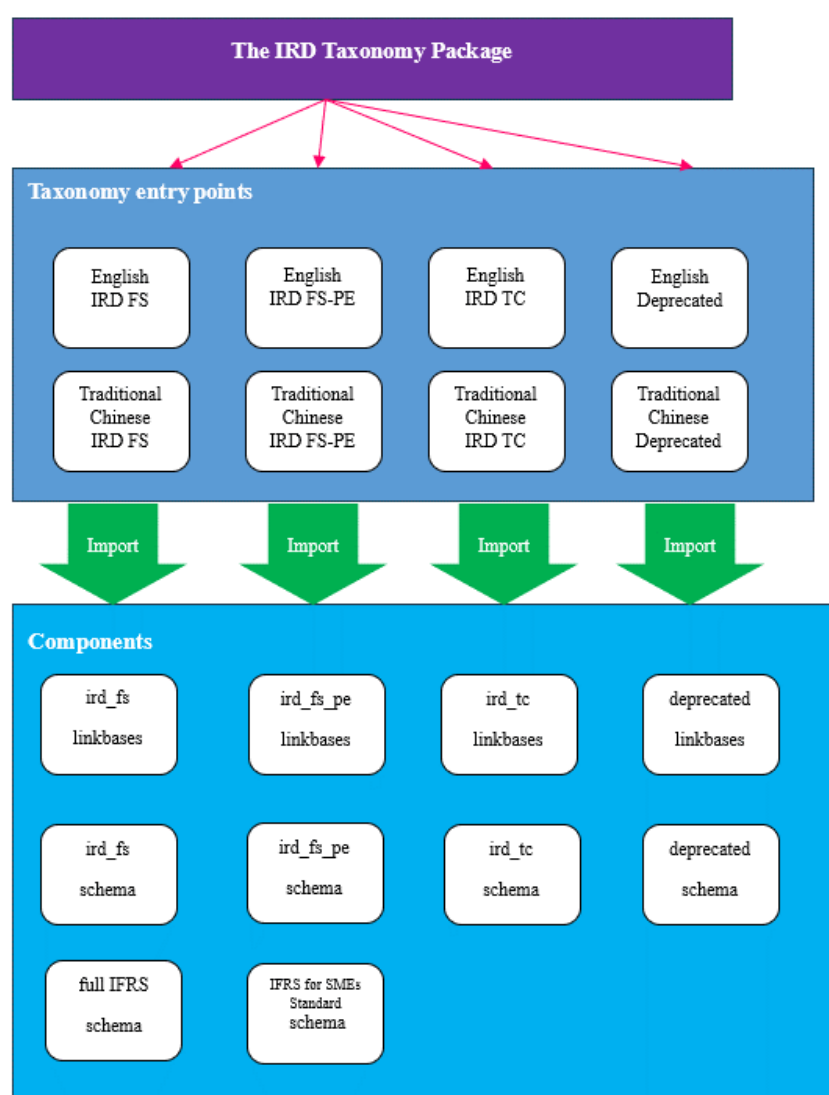
87.   Readers should access the taxonomy using XBRL software. The XBRL software will display the presentation, definition and calculation views

along with element labels and references when opening an English IRD FS Taxonomy.

File naming conventions

88.	Release date of the IRD Taxonomy Package appears in all IRD Taxonomy Files. The file naming conventions for IRD Taxonomy folders and their contents are as follows (folder names are in bold):

> **IRD_Taxonomies_YYYY-MM-DD** (where YYYY-MM-DD represents the release date of the IRD Taxonomy Package)

> (a)	There are five element schemas:

>> (i)	full_hkfrs-cor_YYYY-MM-DD.xsd — contains XBRL element declarations applicable to full HKFRSs referencing the full IFRS;

>> (ii)	full_hkfrs_core_YYYY-MM-DD.xsd — contains localised XBRL element declarations applicable to full HKFRSs;

>> (iii)	hkfrs_pe-cor_YYYY-MM-DD.xsd — contains XBRL element declarations applicable to the HKFRS for Private Entities referencing the IFRS for SMEs Standards;

>> (iv)	hkfrs_pe_core_YYYY-MM-DD.xsd — contains localised XBRL element declarations applicable to the HKFRS for Private Entities; and

>> (v)	tc_core_YYYY-MM-DD.xsd — contains XBRL element declarations applicable to the IRD Tax Computation.

> (b)	Entry point schemas are provided for different purposes:

>> (i)	ird_fs_entry_point_YYYY-MM-DD.xsd — provides the files for the English IRD FS Taxonomy;

>> (ii)	ird_fs-zh-hk_entry_point_YYYY-MM-DD.xsd — provides the files for the Traditional Chinese IRD FS Taxonomy;

(iii)　　ird_fs_pe_entry_point_YYYY-MM-DD.xsd　　—
provides the files for the English IRD FS-PE Taxonomy;

(iv)　　ird_fs_pe-zh-hk_entry_point_YYYY-MM-DD.xsd　　—
provides the files for the Traditional Chinese IRD FS-
PE Taxonomy;

(v)　　ird_tc_entry_point_YYYY-MM-DD.xsd　　—　provides
the files for the English IRD TC Taxonomy;

(vi)　　ird_tc-zh-hk_entry_point_YYYY-MM-DD.xsd　　—
provides the files for the Traditional Chinse IRD TC
Taxonomy;

(vii)　　ird_depr_entry_point_YYYY-MM-DD.xsd　　—
provides the files for viewing the deprecated elements
for the English IRD Taxonomy; and

(viii)　　ird_depr-zh-hk_entry_point_YYYY-MM-DD.xsd　　—
provides the files for viewing the deprecated elements
for the Traditional Chinese IRD Taxonomy.

(c)　　ird_fs — top-level folder containing folders for the linkbases
(grouped by HKFRSs), dimensions, labels and element schema
applicable to IRD FS Taxonomy:

(i)　　linkbases

- folders {hkas | hkfrs | hkifric | hksic}_{"number"}
— folders containing modular presentation, calculation,
definition and reference linkbase files for each HKFRS
or HK (IFRIC):

o　　{pre | cal | def}_{hkas | hkfrs | hkifric |
hksic}_{"number"}{-zh-hk}_YYYY-MM-
DD_role-{"unique role number"}.xml — modular
presentation, calculation, definition and reference
linkbase files for each HKFRS or HK (IFRIC)
Interpretation;

o　　ref_{hkas|hkfrs|hkifric|hksic }_{"number"}
{-zh-hk}_YYYY-MM-DD.xml　　—　　modular
reference linkbase files for each HKFRS or HK
(IFRIC) Interpretation; and

      o   rol_{hkas | hkfrs | hkifric | hksic}_{"number"} {-zh-hk}_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{-zh-hk}_YYYY-MM-DD.xml — modular reference linkbase files for HKFRS or HK (IFRIC) Interpretation; and
- rol_full_hkfrs{-zh-hk}_YYYY-MM-DD.xsd — modular schemas containing ELRs for the presentation, calculation for HKFRS or HK (IFRIC) Interpretation.

(ii)   dimensions — folder containing definition linkbases which include the dimensional relationships that apply to any sets of line items:

- dim_full_hkfrs{-zh-hk}_YYYY-MM-DD_role-{"unique role number"}.xml — definition linkbase files that have dimensional relationships;
- pre_full_hkfrs{-zh-hk}_YYYY-MM-DD_role-{"unique role number"}.xml — presentation linkbase files containing presentation relationships that reflect the dimensional relationships; and
- rol_full_hkfrs{-zh-hk}-dim_YYYY-MM-DD.xsd — schema containing ELRs for dimensional definition linkbases.

(iii)   labels — folder containing label linkbases:

- lab_full_hkfrs-{en|zh-hk}_YYYY-MM-DD.xml — main label linkbase file; and
- doc_full_hkfrs-{en|zh-hk}_YYYY-MM-DD.xml — linkbase containing documentation labels.

(d) ird_fs_pe — top-level folder containing folders for the linkbases, dimensions, labels and element schema that apply to the IRD FS-PE Taxonomy:

    (i) linkbases

- {pre | cal | def}_hkfrs_pe{-zh-hk}_YYYY-MM-DD_role-{"unique role number"}.xml — modular presentation, calculation, definition linkbase files for the HKFRS for Private Entities;
- ref_hkfrs_pe_YYYY-MM-DD.xml — modular reference linkbase files for the HKFRS for Private Entities; and
- rol_hkfrs_pe{-zh-hk}_YYYY-MM-DD.xsd — contains the ELRs for the presentation, calculation and definition linkbases of the HKFRS for Private Entities.

    (ii) 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_pe{-zh-hk}_YYYY-MM-DD_role-{"unique role number"}.xml — definition linkbase files that have dimensional relationships;
- pre_hkfrs_pe{-zh-hk}_YYYY-MM-DD_role-{"unique role number"}.xml — presentation linkbase files that have presentation relationships that reflect the dimensional relationships; and
- rol_hkfrs_pe-dim{-zh-hk}_YYYY-MM-DD.xsd — schema containing ELRs for dimensional definition linkbases.

    (iii) labels — folder containing label linkbases:

- lab_hkfrs_pe-{en|zh-hk}-en_YYYY-MM-DD.xml — main label linkbase file; and

- doc_hkfrs_pe-{en|zh-hk}_YYYY-MM-DD.xml —
linkbase containing documentation labels.

(e)　ird_tc — top-level folder containing the folders for the linkbases, labels and the element schema applicable to the IRD TC Taxonomy:

(i)　　label — folder containing label linkbases:

- lab_tc-{en|zh-hk}_YYYY-MM-DD.xml — main label linkbase file, including documentation labels.

(ii)　　dimensions — folder containing definition linkbases for the Tax Computation which includes the dimensional relationships that apply to any set of line items:

- def_tc{-zh-hk}_YYYY-MM-DD.xml — definition linkbase files that have dimensional relationships.

(iii)　　linkbases — folder containing the modular presentation, reference, roles and calculation linkbase files:

- {pre | cal}_tc{-zh-hk}_YYYY-MM-DD.xml — modular presentation and calculation linkbase files for Tax Computation; and
- rol_tc{-zh-hk}_YYYY-MM-DD.xsd — schema containing ELRs for the presentation of Tax Computation.
- ref_tc{-zh-hk}_YYYY-MM-DD.xml — modular reference linkbase file for Tax Computation.

(iv)　　sci — folder containing defined enumeration file:

- sci_tc_YYYY-MM-DD.xsd — defined enumeration file for Tax Computation.

(f) deprecated — top-level folder containing the deprecated schemas and deprecated labels:

- hkfrs-full_depr_YYYY-MM-DD.xsd — schema containing deprecated elements from the IRD FS Taxonomy;
- hkfrs_pe_depr_YYYY-MM-DD.xsd — schema containing deprecated elements from the IRD FS-PE Taxonomy;
- tc_depr_YYYY-MM-DD.xsd — schema containing deprecated elements from the IRD TC Taxonomy;
- depr-lab_YYYY-MM-DD.xml — file containing deprecated labels of the deprecated elements in English;
- depr-lab{-zh-hk}_YYYY-MM-DD.xml — file containing deprecated labels of the deprecated elements in Tradition Chinese;
- depr-doc_YYYY-MM-DD.xml — file containing documentation label of the deprecated elements in English; and
- depr-doc{-zh-hk}_YYYY-MM-DD.xml — file containing documentation label of the deprecated elements in Traditional Chinese;

Absolute and relative paths

89.   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.

90.   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.

91.   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.

92.   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)

93.   Entry point schemas are provided 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 and 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 element schemas are discovered.

Namespaces

94.   Namespace is the globally unique identifier of schema files. Elements from the same source are contained in the same schema file. The namespace helps differentiate elements from different sources. The IRD Taxonomy Package includes taxonomy release date in namespaces to differentiate different

taxonomy editions. The table below shows the namespaces URI naming convention.

Namespace URI	Use
http://xbrl.ird.gov.hk/taxonomy/YYYY-MM-DD/ird_fs	Namespace of the main element schema for full HKFRSs elements (where YYYY-MM-DD is the release date of the IRD Taxonomy Package)
http://xbrl.ird.gov.hk/taxonomy/YYYY-MM-DD/ird_fs/new	Namespace of element schema for localised elements that is not included in the main element schema of full HKFRSs (where YYYY-MM-DD is the release date of the IRD Taxonomy Package)
http://xbrl.ird.gov.hk/taxonomy/YYYY-MM-DD/ird_fs_pe	Namespace of the main element schema for HKFRS for Private Entities elements (where YYY-MM-DD is the release date of the IRD Taxonomy Package)
http://xbrl.ird.gov.hk/taxonomy/YYYY-MM-DD/ird_fs_pe/new	Namespace of element schema for localised elements that is not included in the main element schema of HKFRS for Private Entities (where YYYY-MM-DD is the release date of the IRD Taxonomy Package)
http://xbrl.ird.gov.hk/taxonomy/YYYY-MM-DD/ird_tc	Namespace of element schema for tax computation elements (where YYYY-MM-DD is the release date of the IRD Taxonomy Package)
http://xbrl.ird.org/taxonomy/YYYY-MM-DD/hkfrs/rol_{hkas | hkfrs | hkifric | hksic}_{"number"}_YYYY-MM-DD	Namespace for the roles schemas for the IRD FS Taxonomy (where YYYY-MM-DD is the release date of the IRD Taxonomy Package). This namespace is not used for elements.
http://xbrl.ird.gov.hk/taxonomy/rol_full_hkfrs_YYYY-MM-DD	

Namespace URI	Use
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_pe_YYYY-MM-DD	Namespace for roles for the IRD FS-PE Taxonomy. This namespace is not used for elements. (where YYYY-MM-DD is the release date of the IRD Taxonomy Package)
http://xbrl.ird.gov.hk/taxonomy /YYYY-MM-DD/rol_hkfrs_pe- dim_YYYY-MM-DD	Namespace for the dimensional roles schema for the IRD FS-PE Taxonomy. This namespace is not used for elements. (where YYYY-MM-DD is the release date of the IRD Taxonomy Package)
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. (where YYYY-MM-DD is the release date of the IRD Taxonomy Package)
http://xbrl.ird.gov.hk/taxonomy /YYYY-MM-DD/ird_fs/depr	Namespace for the deprecated elements of the IRD Taxonomy (where YYYY-MM-DD is the release date of the IRD Taxonomy Package)
http://xbrl.ird.gov.hk/taxonomy /YYYY-MM-DD/ ird_fs_pe/depr	Namespace for the deprecated elements of the IRD FS-PE Taxonomy (where YYYY-MM-DD is the release date of the IRD Taxonomy Package)
http://xbrl.ird.gov.hk/taxonomy /YYYY-MM-DD/ird_tc/depr	Namespace for the deprecated elements of the IRD TC Taxonomy (where YYYY-MM-DD is the release date of the IRD Taxonomy Package)

Element, role and entry-point schemas

95.   The IRD Taxonomy Package uses line items, explicit axes, typed axes and table. It uses three substitution groups defined by the XBRL standard, namely item, dimensionItem and hypercubeItem, to categorize elements into one of several types – item, axis and table in the element schemas.

96.	The IRD Taxonomy Package contains multiple element schemas. Each IRD Taxonomy has its own set of element schema files.

Taxonomy	Schema
IRD FS	Element schema for full HKFRSs elements
	Element schema for localised elements that is not included in the main schema of full HKFRSs
IRD FS-PE	Element schema for all HKFRS for Private Entities elements
IRD TC	Element schema for Tax computation elements

97.	In addition to the element schemas, there are role schemas containing the definitions of ELRs. The ELRs represent logical groups in the presentation, calculation and definition linkbase and separate the linkbases into smaller logical chunks. Role schemas do not contain elements, tables, axes or members.

98.	The entry point schemas enable the viewing of a subset of the IRD Taxonomy Package content that is associated with the corresponding IRD Taxonomy.

99.	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.

Deprecated schema

100.	In addition to the element schema, the IRD Taxonomy Packages provides deprecated schemas. Deprecated schemas contain deprecated elements accumulated from all previous taxonomy editions. Deprecated labels and deprecated date label are used to provide background information and reason about the deprecation.

Linkbases

101.   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 HKFRSs (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 HKFRSs). 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 HKFRSs and ELR that contains a list of all axes and their default members [990000].

102.   The table below provides an example of presentation linkbases sorted by ELR label in the IRD FS Taxonomy and IRD FS-PE Taxonomy.

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

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

HKFRS	ELR Labels in the IRD Taxonomy
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

104.   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 HKFRSs and Tax Computation. The linkbases of the HKFRSs 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

105.   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 HKFRSs.
exampleRef	Reference for an element that represents an example provided in the HKFRSs or its accompanying materials.

106.   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

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

108.   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

109.   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 negatedTotalLabel negatedTerseLabel negatedNetLabel	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".
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 deprecatedDateLabel	Used only for deprecated elements. The deprecated label describes the reason for deprecating the element whereas the deprecated date label provides the date when the element was deprecated.
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

Label role	Use
	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 periodEndLabel	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".
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

110.   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

111.   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

112.   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.

113.   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

114.   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

115.   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

116.   The IRD Taxonomy Package uses definition linkbases to express dimensional relationships.

117.   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).

118.   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.

119.   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

120. 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.

121. Each of the line item in the IRD Taxonomy Package has an attribute, namely "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, IRD FS-PE Taxonomy and IRD TC Taxonomy Illustrated
Monetary	Numeric element (other than per share data) for which values are denominated in a specific currency unit. Example: "Disposals, property, plant and equipment"	Monetary positive (Monetary) negative
Per share	Numeric element for which values are denominated on a currency per share unit basis. Example: "Basic earnings (loss) per share"	Per share
Shares	Numeric element for which values are denominated on a number of shares unit basis.	Shares

Element type	Description	Display format used in the IRD FS Taxonomy, IRD FS-PE Taxonomy and IRD TC Taxonomy Illustrated
	Example: "Number of shares issued and fully paid"	
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"	Percentage positive (Percentage) negative
Decimal	Numeric element for which values are denominated on a unit basis other than the specific cases already provided for, or when the format of the data to be reported cannot be determined. Example: "Output of agricultural produce"	Decimal
Pure	Numeric element, such as a ratio, for which values are not denominated in a specific unit. Example: "Level of price index"	Pure
Area	Element that refers to an area. Example: "Area of land used for agriculture"	Area
Date	Element that refers to a date. Example: "Date of authorisation for issue of financial statements"	Date
Text	This type of element refers to a narrative disclosure. Example: "Name of associate"	Text

Element type	Description	Display format used in the IRD FS Taxonomy, IRD FS-PE Taxonomy and IRD TC Taxonomy Illustrated
	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. Example: "Explanation of relationships between parent and subsidiaries"	
Text block	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. Element labels contain the phrase "text block" within square brackets. Example: "Disclosure of interests in associates [text block]"	Text block
Duration	Element that refers to a duration. Example: "Useful life measured as period of time, property, plant and equipment"	Duration
Boolean	Element that refers to true or false with allowed values: "True" and "False" in the IRD TC Taxonomy.	Yes No

Element type	Description	Display format used in the IRD FS Taxonomy, IRD FS-PE Taxonomy and IRD TC Taxonomy Illustrated
	Example: "Accounting date different from that of last year"	
Preferred language for future correspondence item type	Element that refers to languages for future correspondence with allowed values: "Chinese", "English", "中文" or "英文" in the IRD TC Taxonomy. Example: "Preferred language for future correspondence"	Option

Line items do not fit the reporting

122.　　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.

Using axes and available members to tag the Supporting Documents

123.　　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.

124.　　For example, to tag the value of the HKFRSs 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]"	"Land and buildings [member]"

125.   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.

126.   To tag the value of a "Personal particulars of proprietor or partners, Allocation of Assessable profits / Adjusted loss" of a proprietor in "[360000] Additional information required by the Inland Revenue Department", 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

127.   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.

128.   Within the IRD Taxonomy Package, the default member of an axis usually represents the "total" of all members. For example, in the following table which extracts from "Classes of property, plant and equipment [axis]", the default member "Classes of 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
Classes of 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]	
Disposals, property, plant and equipment	Line item

129.   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 "Classes of property, plant and equipment [member]" 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.

130.   If an element was used as a default member of an axis, another element would be used to represent the non-default member of other axes. For example, "Classes of property, plant and equipment [member]" is used as the default member for "Classes of property, plant and equipment [axis]", another element "Property, plant and equipment [member]" would be used as the non-default member of "Classes of assets [axis]", which contains the default member "Classes of assets [member]", representing the total of all assets.

[822100] Notes - Property, plant and equipment	
Classes of property, plant and equipment [axis]	Axis
Classes of property, plant and equipment [member]	Member[default]

[832410] Notes - Impairment of assets	
Classes of assets [axis]	Axis
Classes of assets [member]	Member[default]
Property, plant and equipment [member]	Member

131.   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. Alternatively, the default member can be identified by inspecting the top level of the axis in the presentation group "[990000] Axis - Defaults"

Default members do not represent the total for their axis

132.   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.

133.   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

134.   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).

135.   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 following table shows the examples of equivalent elements and element combinations:

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

Text block tagging

136.   Text block tagging means that 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.

137.   Text block tagging can be useful when navigating and searching the Supporting Documents. For example, a preparer 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 preparer 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.

138.   The IRD Taxonomy Package contains a number of text block elements for tagging:

(a)   the entirety of all significant accounting policies or individual significant accounting policies;

(b)   the entirety of all notes or individual notes; and

(c)   the entirety of disclosures presented in a table.

139.　　The IRD Taxonomy Package includes a number of elements to support text block tagging of individual significant accounting policies.　The following is an example:

[110000] General information about financial statements
Disclosure of general information about financial statements [text block]

140.　　The IRD Taxonomy Package includes text block elements to support tagging of individual notes.　These elements are sourced primarily from financial statements.　In addition, the IRD Taxonomy Package includes a text block element for each HKFRSs 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.

141.　　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.

[822100] Notes - Property, plant and equipment
Disclosure of detailed information about property, plant and equipment [text block]
Disclosure of detailed information about property, plant and equipment [table]

Using the IRD Taxonomy Package to tag specific values

Range values

142.　　The IRD Taxonomy Package axis "Range [axis]" can be used to tag values representing a range.　The "Range [axis]" in IRD FS Taxonomy has the following members:

(a) "Range [member]" (the default, used when no range value is reported);

(b) "Bottom of range [member]";

(c) "Top of range [member]"; and

(d) "Weighted average [member]".

143. For example, "Range [axis]" is used in the IRD FS 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.

Time bands

144. The IRD Taxonomy Package includes a number of members covering particular time bands, such as "Later than five years [member]".

145. 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.

146. A preparer 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.

[810000] Notes - Corporate information and statement of HKFRS compliance	
...	
Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [table]	table

Maturity [axis]	axis
...	
Not later than one year [member]	member
Later than one year [member]	member

Current and non-current values

147.   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".

148.   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. 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.

[824180] Notes - Agriculture	
...	
Biological assets [axis]	axis
Biological assets [member]	member[default]
Current biological assets [member]	member
Non-current biological assets [member]	member

Location of information within primary financial statements

149.   Under certain circumstances, entities are required to disclose in which line item in the primary financial statements a particular item has been included. For example, paragraph 47 of HKFRS 16 states:

> A lessee shall either present in the statement of financial position, or disclose in the notes:
>
> (a)   right-of-use assets separately from other assets. If a lessee does not present right-of-use assets separately in the statement of financial position, the lessee shall:
>
>   (i)   include right-of-use assets within the same line item as that within which the corresponding underlying assets would be presented if they were owned; and
>
>   (ii)   disclose which line items in the statement of financial position include those right-of-use assets.

150.   The IRD FS Taxonomy presentation group "[832610] Notes - Leases" contain the following element to enable a preparer to meet the requirement in paragraph 47(a)(ii) of HKFRS 16:

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

F. NAVIGATING THE IRD TAXONOMY PACKAGE TO USE THE CORRECT ELEMENT TO TAG

151.   A preparer can navigate the structure of IRD Taxonomy Package to find the correct element. The IRD Taxonomy Package's structure includes:

(a)   the IRD Taxonomy Package presentation groups that display the organisation of elements in a human-readable form and describe the child-parent relationship between elements;

(b)   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 (paragraph 175); and

(c)   the IRD Taxonomy Package calculations (paragraph 179).

IRD FS and FS-PE Taxonomy presentation groups

152.   Within the IRD FS Taxonomy and IRD FS-PE Taxonomy, elements are normally grouped based on the HKFRSs to which they relate. Each presentation group has a label and unique identifier. For example, the elements relating to HKAS 7 *Cash Flow Statements* appear within presentation groups with the label "[510000] Statement of cash flows, direct method" and "[520000] Statement of cash flows, indirect method".

153.   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:

(a)   "[210000] Statement of financial position, current/non-current"; and
(b)   "[220000] Statement of financial position, order of liquidity".

154.   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.

155.   Presentation groups contain headings (abstract elements) that help a preparer 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
...

156.   The first two elements are clearly marked "[abstract]" and are headings preceding a list of elements.

157.   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 the 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.

158.   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.

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

159.   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.

160.   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.

Element label	Location within the IFRS Taxonomy presentation view
Adjustments for finance costs	Presentation group "[520000] Statement of cash flows, indirect method"
	Abstract heading "Adjustments to reconcile profit (loss) [abstract]"
Finance costs	Presentation group "[310000] Statement of comprehensive income, profit or loss, by function of expense"
	Presentation group "[320000] Statement of comprehensive income, profit or loss, by nature of expense"
	Abstract heading "Profit (loss) [abstract]"

161.   A preparer should not rely on child-parent relationships to understand the accounting meanings of elements. These relationships are intended primarily

to assist the preparer with finding elements quickly; they are not intended to describe strict accounting meanings.

162.   In fact, as there are a number of ways in which a preparer 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. "Equity" may be presented in its Statement of financial position. This does not match the child-parent presentation relationship for the element of IRD Taxonomy "Equity attributable to owners of parent". However, the entity can still use the element of "Equity attributable to owners of parent" in the IRD Taxonomy Package to tag the disclosed value of 2,000 as this disclosure is consistent with the accounting meaning of this element of the IRD Taxonomy Package.

Issued capital	1,000
Reserves	500
Accumulated other comprehensive income	500
Equity attributable to the parent	2,000
Non-controlling interests	1,000
Total equity	**3,000**

163.   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. For example, where there is an element, "Amount due to a director" in the Statement of financial position, a preparer may not find the appropriate tag under the group "[210000] Statement of financial position, current/non-current" or "[220000] Statement of financial position, order of liquidity". Rather, the preparer may consider the tag "Current payables/loans from directors" under the group "[800100] Notes - Subclassifications of assets, liabilities and equities" more appropriate.

LIABILITIES			
Current liabilities			
Amount due to a founder	10	5,000,000	–
Amounts due to a director	11	–	1,565,608
Amount due to a related company	12	–	195,000
Other payables and accruals	13	161,637	127,700
Tax payable		61,615	59,916
		5,223,252	1,948,224

Finding elements for tagging primary financial statements

164. 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 (illustrated with IRD FS Taxonomy):

(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 (illustrated with IRD FS Taxonomy):

(i) [510000] "Statement of cash flows, direct method"; and

(ii) [520000] "Statement of cash flows, indirect method".

165. 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 is placed within the presentation group applicable to that particular accounting standard. Elements

that are often presented in primary financial statements are normally included within the following IRD FS Taxonomy and IRD FS-PE Taxonomy presentation groups:

(a) [800100] "Notes - Subclassifications of assets, liabilities and equities";

(b) [800200] "Notes - Analysis of income and expense";

(c) [800300] "Notes - Statement of cash flows, additional disclosures" (applicable to IRD FS Taxonomy only); and

(d) [800400] "Notes - Statement of changes in equity, additional disclosures" (applicable to IRD FS Taxonomy only).

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

167. 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

168. 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 HKFRSs 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

169.   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:

(a)   "[800500] Notes - List of notes" (applicable to IRD FS Taxonomy only) 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

(b)   "[800610] Notes - List of material accounting policy information" (applicable to IRD FS Taxonomy only) which provides text block elements that can be used to tag an individual accounting policy.

170.   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. A preparer 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.

IRD TC Taxonomy presentation groups

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

Elements representing the presentation and disclosure requirements of IRD TC Taxonomy
"[310000] Company information"
"[320000] Profit and Loss Income";
"[330000] Profits and Loss Expenses";
"[340000] Industrial building allowance / Commercial building allowance / Depreciation allowance / Hire purchase";
"[350000] Tax adjustment"; and
"[360000] Additional information required by the Inland Revenue Department".

172.   The primary purpose of the 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).

173.   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.

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

IRD Taxonomy Package tables

175.   Elements that are indicated as "[table]" or "[line items]" cannot be used to tag values relating to disclosures.

176.   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.

177.   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:

[822100] Notes - Property, plant and equipment	
Disclosure of detailed information about property, plant and equipment [table]	Table
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	Axis

[817000] Notes - Business combinations	
Disclosure of reconciliation of changes in goodwill [table]	Table
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	Axis

178.　　The axis for the table (Disclosure of reconciliation of changes in goodwill) does not include elements relevant to amortisation or depreciation because the HKFRSs does not permit amortisation of goodwill.

IRD Taxonomy Package calculations

179.　　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.

180.　　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.

Tables and human-readable tabular display formats

181.　　The IRD Taxonomy Package tables do not prescribe or guide how disclosures should be presented in human-readable financial reports. In particular:

(a) 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;

(b) 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

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

G.   FILING   FINANCIAL   STATEMENT   AND   TAX COMPUTATION

Filing rules/Validation rules set by the Department

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

(a)   Whether the mandatory tags have been tagged; and
(b)   Whether preparers have adhered to IRD Tagging Requirements

183.   Various technical and custom business rules will be adopted and reviewed by the Department yearly. Some examples are listed below:

(a)   XML Well-formedness – Whether submitted iXBRL reports are XML well-formed.
(b)   Schema-validity – Whether content of schema is valid.
(c)   XBRL Specification validity – Whether iXBRL and/or XBRL specification rules are followed.
(d)   Taxonomy validity – Whether referenced taxonomies are valid.
(e)   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.

List of Mandatory Items

184.   To fulfil the e-filing requirements, financial statements and tax computations in iXBRL format should contain all the mandatory tags. The List of Mandatory Items can be accessed and downloaded from the Department's website (https://www.ird.gov.hk/eng/tax/ixbrl/ list_of_mandatory_items.pdf).

Tagging Requirements

185.   Apart from the mandatory items, businesses should follow the IRD Tagging Requirements which can be accessed from the Department's website (https://www.ird.gov.hk/eng/tax/bus_ixbrl.htm).