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

iXBRL FILING OF SUPPORTING DOCUMENTS

USER GUIDE OF IRD IXBRL DATA PREPARATION TOOLS

The User Guide of IRD iXBRL Data Preparation Tools (“User Guide”) is issued to help users understand the operations and functions of IRD iXBRL Data Preparation Tools (“the Tools”) for the preparation and generation of inline eXtensible Business Reporting Language (“iXBRL”) data files of financial statements and tax computations which have to be submitted as part of Profits Tax returns through eTAX service. It contains the information as at the date of publication.

This User Guide is provided for information purposes only, and is subject to changes without notice.

Screenshots contained in this User Guide are for illustration only.

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Information contained in this User Guide does not constitute advice. Please do not assume that the User Guide is comprehensive or that it provides a definitive answer in every single case.

User Guide: Version 1.0
Version : Apr 2023

USER GUIDE OF THE TOOLS

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A. INTRODUCTION

Background

Starting from 1 April 2023, supporting documents (including financial statements and tax computations) can be e-filed together with Profit Tax returns (i.e. BIR 51 and BIR 52) on the voluntary basis to the Department through the eTAX. Under the electronic filing mode, the e-filers only need to complete simplified e-returns (BIR51(ie)(ic) / BIR52(ie)(ic)) online, upload the required forms in XML format and the supporting documents prepared in iXBRL format, then e-sign and submit the e-return through the eTAX.

2. Corporations and businesses are encouraged to upgrade or develop their own computer programs which are capable of converting their supporting documents into iXBRL format and generating the required iXBRL data files for e-filing purposes. As an alternative, corporations and businesses can use the Tools developed by the Department to prepare the required iXBRL data files. The Tools can be downloaded from the Department's website free of charge.

Purpose of the User Guide

3. The User Guide is aimed at the users of the Tools. The users include corporations or businesses that e-file their supporting documents in iXBRL data files and accounting firms or tax practitioners that advise them or prepare iXBRL reports on their behalf. The User Guide assumes that a user has reasonable knowledge of the taxonomies and iXBRL before using the Tools.

4. The User Guide is to provide step-by-step instructions on how the supporting documents which have to be e-filed as part of Profits Tax returns can be converted into iXBRL data files by using either the Template Tool or the Tagging Tool. This guide includes:

- (a) a part on the overview of iXBRL filing and IRD Taxonomy Package, the basic features and process flow of the Tools [Part B];
- (b) what software is required for setup and configurations [Part C];
- (c) what workspace is [Part D];
- (d) general functions of the Tools [Part E];
- (e) what information is required to input before proceeding to the Template Tool or the Tagging Tool [Part F and Part G];

(f) how an iXBRL data file is prepared by using the Template Tool [Part H] or the Tagging Tool [Part I].
(g) how to save the iXBRLdata file [Part J]; and
(h) how to finalise the package in xhtml format for the e-filing purpose [Part K].

5. Reference should be made to other relevant publications which can be downloaded from the Department's website:

IRD FS Taxonomy illustrated in excel
IRD FS-PE Taxonomy illustrated in excel
IRD TC Taxonomy illustrated in excel
IRD Taxonomy Files (including schemas)
IRD Taxonomy View Files
List of Mandatory Items
A Guide to Cover Page for Tax Computation
List of Validations and Error Messages
IRD iXBRL Style Guide
XBRL Specification
iXBRL Specification XBRL Dimensions
Units Registry
XBRL Dimensions
Inline XBRL Transformation Rules Registry

B. OVERVIEW OF IXBRL FILING AND BASIC FEATURES OF THE TOOLS

What is iXBRL?

6. XBRL is the open international standard provided by XBRL International Inc. for business reporting. Data in business reports can be tagged for identification by machine. iXBRL allows such business reports to be readable by machine and human. Please refer to https://www.xbrl.org/the-standard/what/ixbrl/ for more reference.

Benefits of iXBRL filing

7. iXBRL filing allows data to become more easily accessible, manipulable and reviewable. Users can customize their analysis and presentation of tagged information using computer software tools. It also enhances the efficiency, reliability and accuracy of the collection of accounting and financial data from businesses, thereby bring about automated processing of business information and reduced manual efforts as iXBRL becomes established.

What is a Taxonomy?

8. Taxonomies are "dictionaries" which classified all elements and their related information in an organized manner for iXBRL reporting. Users 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. The Department has published the IRD Taxonomy Package which includes:

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

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

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

10. 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 lists and defines the specific codes (elements) for preparers to identify (or tag) the information disclosed within financial statements prepared in accordance with the 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 are organised into distinct groups so that it is easier to navigate the IRD Taxonomy Package. For more details, please refer to https://www.ird.gov.hk/eng/tax/bus_ixbrl.htm.

Requirements of iXBRL Data Files

12. The Department encourages corporations and businesses to upgrade or develop their own computer programs which are capable of converting their supporting documents into iXBRL format and generating the required iXBRL data files for e-filing purposes. As an alternative, corporations and businesses can use the Tools developed by the Department to prepare the required iXBRL data files.

13. Irrespective of whether corporations and businesses use their own software with iXBRL enabled features or the Tools to tag their supporting documents, the iXBRL data files prepared should be in conformance with the IRD Taxonomy Package and comply with the following requirements:

(a) the technical specifications and guidance in the XBRL specifications;

(b) the technical specifications and guidance in the IRD iXBRL Style Guide [https://www.ird.gov.hk/eng/tax/ird_ixbrl_style_guide.pdf]. The iXBRL data files should not exceed 20MB and should not contain JavaScript. The fact attributes such as accuracy attribute, sign attribute and format attribute should be specified as per the IRD iXBRL Style Guide;

(c) the tagging requirements which can be found in https://www.ird.gov.hk/eng/tax/bus_ixbrl_tagging_requirements.htm.

List of Mandatory Items

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

Tagging Requirement

15. Apart from the mandatory items, businesses should follow the IRD Tagging Requirements which can be found in https://www.ird.gov.hk/eng/tax/bus_ixbrl_tagging_requirements.htm.

Basic features of the Tools

16. To help taxpayers prepare the required iXBRL data files, corporations and businesses can use the Tools developed by the Department which are available for download on the Department's website [https://www.ird.gov.hk/eng/tax/bus_ixbrl.htm] free of charge.

17. Corporations/persons other than corporations which will e-file their Profits Tax returns are welcomed to use the Tools to generate the iXBRL data files of their tax computation and financial statements prepared in accordance with full HKFRSs or HKFRS for Private Entities.

18. The Tools consists of two tools: **Tagging Tool** and **Template Tool**. The basic features of Tagging Tool and Template Tool are elaborated below.

Tagging Tool

19. Users can import their financial statements in **Microsoft Word formatted in .doc or .docx** and tax computations in **Microsoft Excel formatted .xls or .xlsx** into the Tagging Tool and tag the accounting and tax data for generating the iXBRL files. It performs an automatic detection of figures and labels from financial statements and tax computations and matching with elements in the taxonomies according to rules already built in the tool. The tagging effort is expected to be largely reduced by this auto-tagging capability.

Requirements of consolidated audited financial statements

20. Where corporations are used to submit consolidated audited financial statements as supporting documents together with the paper Profits Tax returns, to achieve better performance and reduce the size of the final iXBRL data file, it is suggested that the users trim down the source document at least providing Statement of Financial Position/Balance Sheet and other relevant information at entity level for the purposes of tagging company's accounting data. The procedures are set out below:

(a) Before using the Tagging Tool, the consolidated audited financial statements in Word file are required to be trimmed down at least providing Statement of Financial Position/Balance Sheet <u>at entity level</u>.

(b) After getting prepared for the source document of financial statements and entering the Tagging Tool, users are required to select "Yes" in Question 27 "Are your accounts prepared at consolidated level?" of "Enter Basic Information" section to indicate your audited financial statements are prepared at consolidated level.

(c) Users then import the source document of financial statements via the Tagging Tool and tag the accounting data at company level. To know more about the mandatory items as specifically required for accounts prepared at consolidated level, please refer to the List of Mandatory Items.

Template Tool

21. The Template Tool which allow users to input the figures and text in pre-defined templates for generating iXBRL data files consists of:

(a) two financial statements templates ("Financial Statements template") which are applicable to corporations/persons other than corporations whose financial statements are prepared in accordance with full HKFRSs or HKFRS for Private Entities; and

(b) four tax computation templates ("Tax Computation template"), including

(i) Corporation (General) - applicable to corporations which are principally engaged in general business activities other than manufacturing activities or trading activities;
(ii) Corporation (Manufacturing) - applicable to corporations which are principally engaged in manufacturing activities;
(iii) Corporation (Trading) - applicable to corporations which are principally engaged in trading activities;
(iv) Person Other Than Corporation (General) - applicable to persons other than corporations e.g. partnership business.

The details are tabulated as follows:

<table>
<tr><th colspan="2">Financial Statements template</th></tr>
<tr><td>HKFRS-FULL</td><td rowspan="2">Each template consists of the following worksheets:
(a) Statement of financial position presented using current and non-current
(b) Statement of comprehensive income classified by function of expense
(c) Note - Property, plant and equipment
(d) Note - Related party transactions</td></tr>
<tr><td>HKFRS-PE</td></tr>
</table>

<table>
<tr><th colspan="2">Tax Computation template</th></tr>
<tr><td>Corporation (General)</td><td rowspan="4">Each template consists of the following worksheets:
(a) Summary
(b) Additions
(c) Deductions
(d) Depreciation allowances
(e) Industrial building allowances
(f) Commercial building allowances
(g) Detailed Profit & Loss Account</td></tr>
<tr><td>Corporation (Manufacturing)</td></tr>
<tr><td>Corporation (Trading)</td></tr>
<tr><td>Person Other Than Corporation (General)</td></tr>
</table>

22. Each item in the templates has already been matched with a default tag. Users can simply fill in the input boxes in the templates based on the data of their financial statements and tax computations without the necessity of matching the data with relevant tags.

23. The Template Tool for Tax Computation allows users to insert rows for adding items not appeared in the template. Users can perform auto or manual tagging for these newly added items.

Eligible Users of Template Tool

24. All businesses can use Tagging Tool to tag their financial statements or tax computations.

25. Having taken note of relatively simple financial statements and tax computations prepared by small businesses and to reduce their burden, should the following conditions in the relevant year be satisfied, a corporation/person other than corporation is eligible to use Template Tool for preparing financial statements and tax computations:

(a) its gross income for the year of assessment **does not exceed HK$2,000,000**;
(b) it does not have deemed assessable profits pursuant to section 20AE, 20AF, 20AX and/or 20AY of the Inland Revenue Ordinance (IRO) for that year of assessment;
(c) its assessable profits/adjusted loss for that year of assessment do not include any interest, profits/loss arising from short/medium term debt instruments (issued before 1 April 2018), or any

profits/loss of a professional reinsurer, an authorized captive insurer, a specified insurer or a licensed insurance broker company, or any qualifying profits of a qualifying corporate treasury centre, or any qualifying profits of a qualifying aircraft lessor or a qualifying aircraft leasing manager, or any qualifying profits of a qualifying ship lessor or a qualifying ship leasing manager, or any qualifying profits of a qualifying ship agent, a qualifying ship manager or a qualifying ship broker;

(d) it does not claim any double taxation relief pursuant to an arrangement specified under section 49(1) or 49(1A) of the IRO for that year of assessment;

(e) it has not obtained an advance ruling on any of its tax matter in relation to that year of assessment;

(f) it has not paid or accrued to a non-resident person any sum for the use of intellectual property specified in section 15(1)(a), (b) or (ba) of the IRO or for the assignment of a performer's right specified in section 15(1)(bb) of the IRO during the basis period for that year of assessment;

(g) it does not claim debt treatment for an arrangement for that year of assessment as an originator or a bond-issuer of a specified alternative bond scheme under section 40AB of and Schedule 17A to the IRO;

(h) it is not a permanent establishment in Hong Kong of a non-Hong Kong resident person for that year of assessment;

(i) it is not a ship-owner;

(j) it does not claim tax concession in respect of eligible carried interest as provided in Schedule 16D to the IRO for that year of assessment; and

(k) if it is a corporation, it does not claim deduction for distribution arising from a regulatory capital security for that year of assessment.

26. Given that the eligible corporations/persons other than corporations can use Template Tool to prepare financial statements and tax computations data files, they should be taken note that the pre-defined templates which provide common items may not fully fit into their cases. For example, the Tax Computation templates do not provide the following schedules and thus Tagging Tool should be used for preparing tax computation data files:

(a) Plant and machinery under hire purchase;

(b) Plant and machinery not wholly used for business;
(c) Foreign tax credits claim; and
(d) Partial onshore/offshore claim in respect of its income derived and expenses incurred.

Requirement of Source Documents

27. To ensure the smooth operation of the Tagging Tool, the source documents format of financial statements and tax computation must satisfy the following requirements:

Financial Statements Source Document

Document Format	Microsoft Word formatted in **.doc or .docx**
Presentation of financial statements	Table format should have aligned borders and preferably with currency and year as headings
Alignment of text	Alignment behavior (i.e. Top align and align to left) should be chosen throughout the whole document
Table	Table cells must be aligned to prevent inconsistent alignment in the data file's layout in the Tools
Font	Supported fonts are: (a) Calibri (b) Arial (c) Segoe UI (d) Open Sans (e) Consolas (f) Times New Roman
Font size	No limit
Images	(a) Images format: .jpg, .jpeg, .png, .bmp (b) File size: below 1MB per image (c) Position: "Align Left"; "Centre"; and "Align Right" (d) Maximum number: 10 images per document
Page orientation	Portrait mode
Highlight colors	Highlight colors supported by Microsoft Word
Thousand and Decimal Separator	Only comma decimal separator is supported (i.e. 000,000.00)
Date format	Supported date formats are: (a) dd-mm-(yy)yy (b) dd/mm/(yy)yy

	(c) dd.mm.yyyy (d) dd mmm yyyy (e) dd mmmm yyyy (f) dd mmmm, yyyy (g) mmmm dd, yyyy (h) (yy)yy-mm-dd (i) (yy)yy/mm/dd (j) yyyy 年 mm 月 dd 日 (k) dd th mmmm yyyy
Number presentation	Negative number should be presented with: “( )”; “-”
Bullet style	Basic bullet style provided in Microsoft Word

The followings are not supported:

(a) Header, footer and footnotes
(b) Page number
(c) Page orientation – Orientation mode
(d) Bottom alignment
(e) Distributed alignment
(f) Text orientation
(g) Line numbers
(h) Text direction
(i) Grouped images
(j) Encrypted files
(k) Hyperlinks

Tax Computation Source Document

Document Format	Microsoft Excel formatted **in .xls or .xlsx**
Presentation of figures	(a) Figure and the relevant descriptions must be presented on the same line (b) Descriptions for each figure are suggested to present in the left most column (i.e. there should not be any figures or symbols in front of the description in the left most column) (c) Currency should be presented as heading of the figures’ column (d) All cells in the Excel file should be expanded so that all texts contained in the cells are fully shown

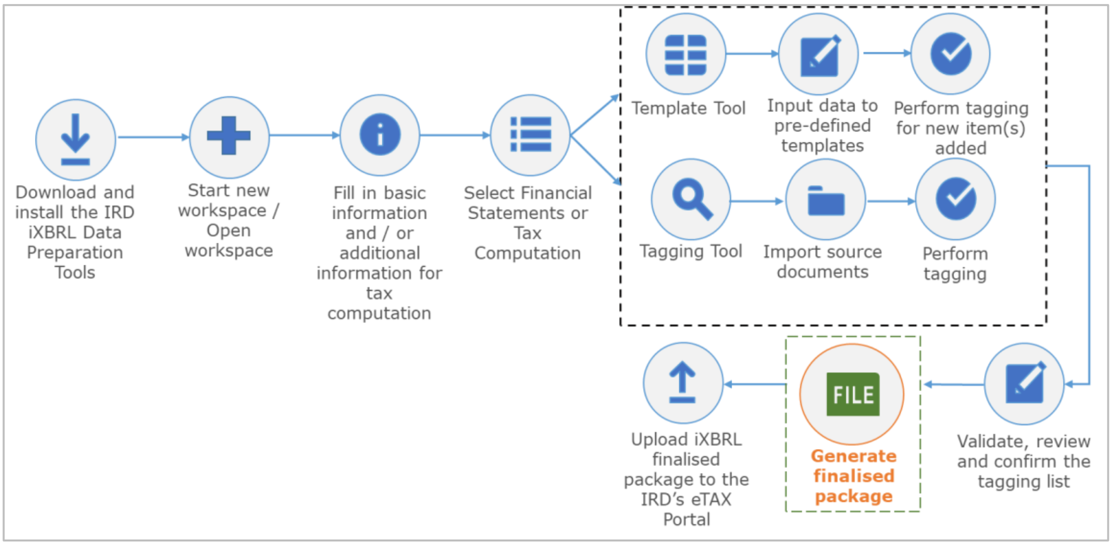
Font	Supported fonts are: (a) Calibri (b) Arial (c) Segoe UI (d) Open Sans (e) Consolas (f) Times New Roman
Font size	No limit
Color	Standard color provided by Microsoft Excel
Alignment of text	Alignment behavior of the text should be chosen to prevent inconsistent alignment in the data file's layout in the Tools
Thousand and Decimal Separator	Only comma decimal separator is supported (i.e. 000,000.00)
Number presentation	Supported formats are: (a) Negative number: "()"; "-" (b) Percent: "%" (c) Number: "Number" or "Accounting" (exclude "Symbol") cell format in Excel file (d) Percent: "Percentage" cell format in Excel file

The followings are not supported:

(a) Encrypted Files
(b) Corrupted Files (i.e. non-Microsoft Excel)
(c) Empty Excel
(d) Files which exceeds 3000 rows and/or 100 columns
(e) Hidden sheet(s), row(s) and/or column(s)
(f) Icons, images and embedded objects
(g) Text orientation
(h) Bottom alignment
(i) Merged cells

Process Flow

28. The below diagram depicts the overall flow of the Tools from installation to generation of iXBRL finalised package. Each step will be elaborated in Parts C to K respectively.



C. SOFTWARE SETUP AND CONFIGURATIONS

Download and Installation

29. Download the latest version of the Tools from the Department's website in which English version is available as follows:

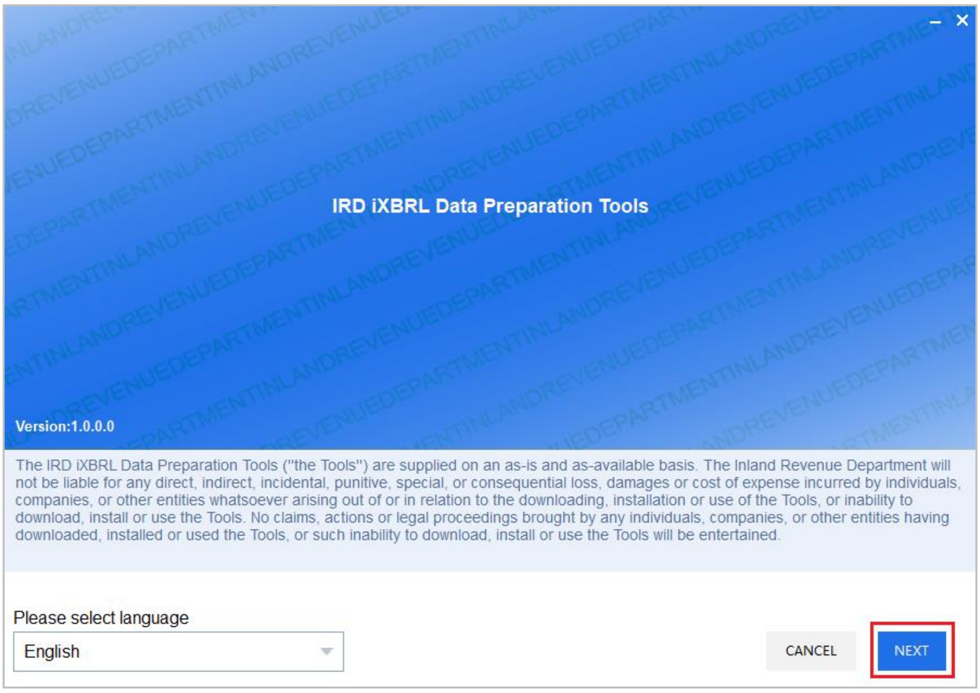
Windows Version	https://www.ird.gov.hk/fstc/irdixbrltools.zip

30. Minimum system requirements are as follows:

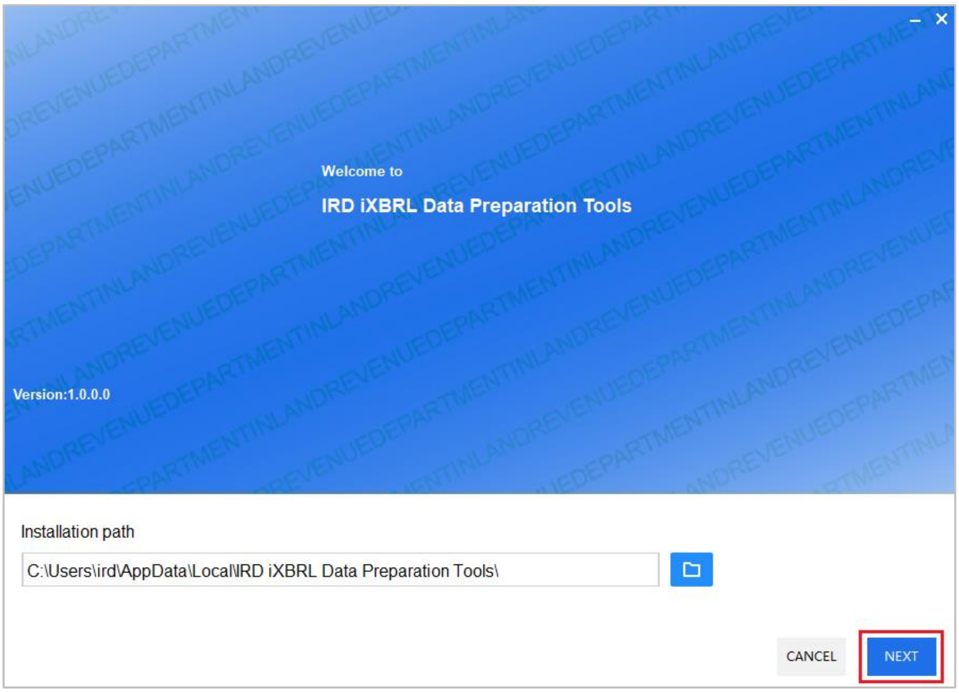
Windows Version	Windows 10
CPU	1.5 GHz
Disk Storage	1.5GB of free disk space
RAM	2GB free memory

31. After downloading the zip file, users have to unzip the file and then double click the installation file ("irdixbrltools.msi" for Windows version) to start the installation. **Administrator right is necessary to perform the installation**.

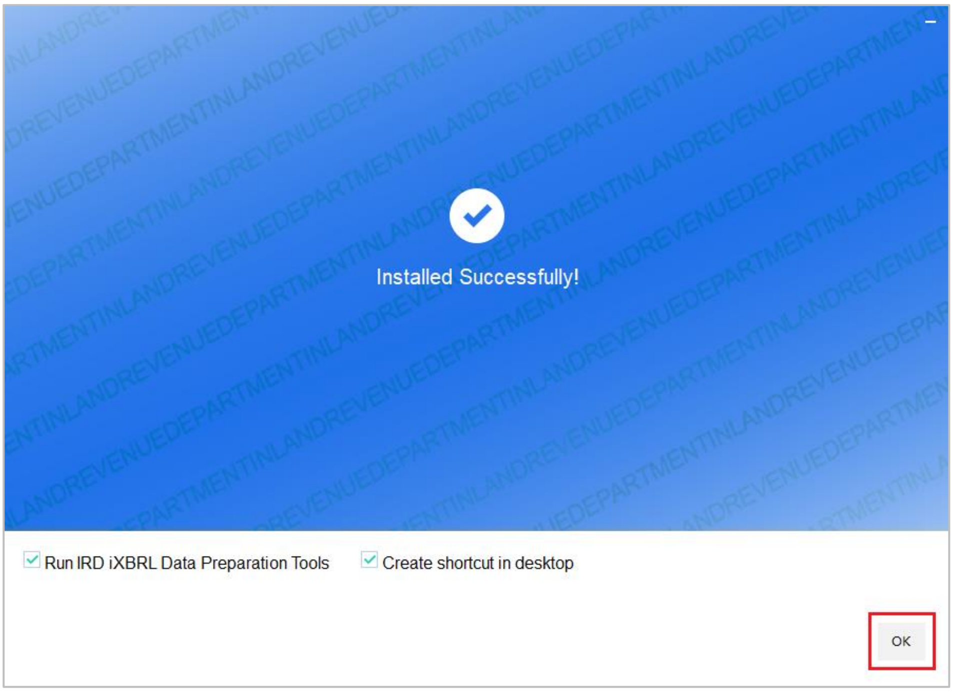
32. An installation window will be popped up. Please read the terms and conditions carefully. Click "NEXT" to proceed.



33. Users are then prompted to specify the directory that users want to store the Tools. Users are recommended to use the default installation folder (i.e. “C:\Users\<username>\AppData\Local\IRD iXBRL Data Preparation Tools\”). To proceed, simply click “NEXT”.



34. After installation is completed, click “OK” on the confirmation of installation screen.

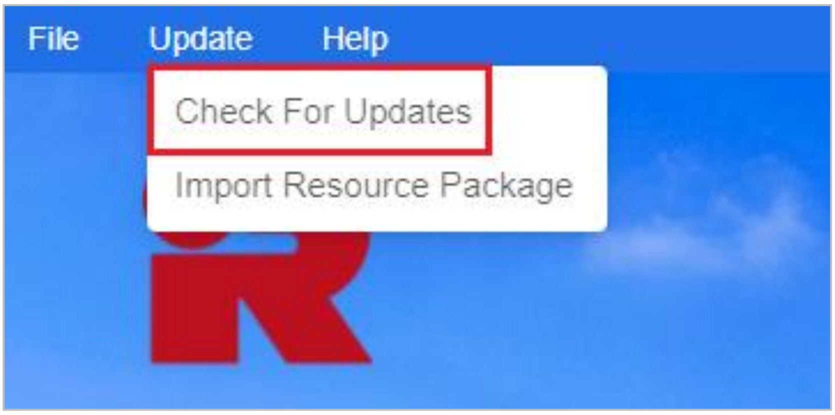


35. To start up the program, double click the Tools icon on the desktop.

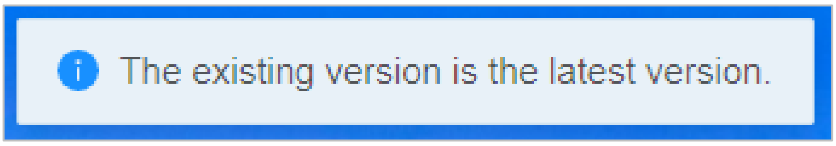
Check Software Updates

36. Each time the Tools is opened or the running time of the Tools is longer than 24 hours, the Tools will detect software updates automatically whenever there is an internet connection.

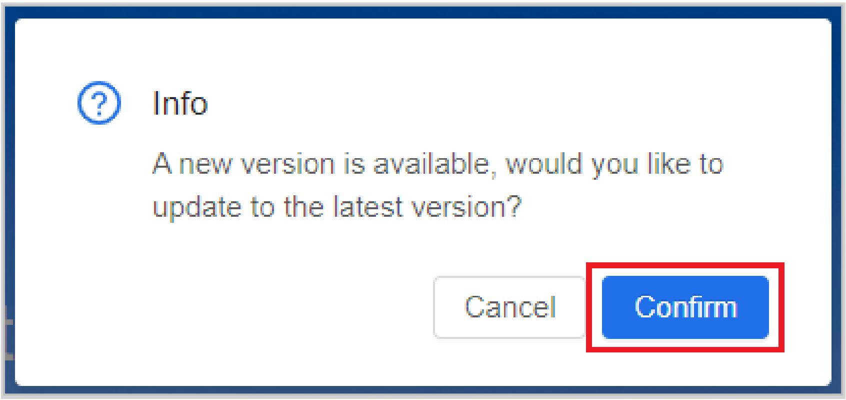
37. Alternatively, users can click "Update", then "Check For Updates" on the top left menu to manually trigger software update checking.



38. If the installed version is the latest, the following message will be popped up.



39. If the new software update is available, the following pop-up window will be shown. After clicking "Confirm", the latest version of the Tools will be downloaded from the Department's website and installed without quitting the software.



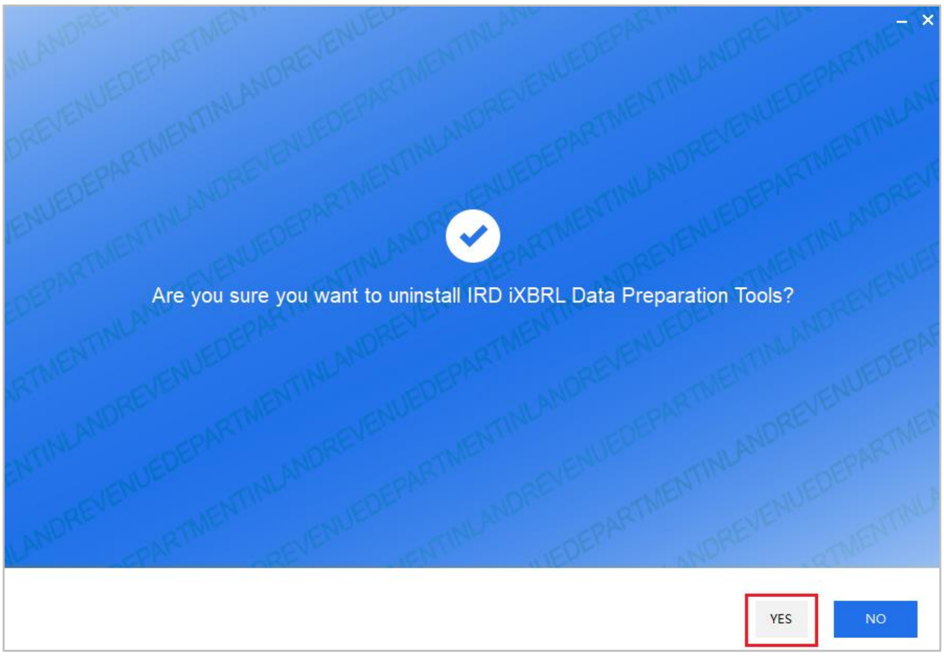
40. The Tools will be closed itself if users clicked “Cancel” to avoid incorrect iXBRL data files generated by an outdated software version.

41. If users would like to bypass software update and continue to use the old version of the Tools to prepare the iXBRL data file, users can disconnect their computer from the internet before starting up the Tools. However, it is not recommended to do so as the iXBRL data file prepared under the old version of the Tools might not be valid and would be rejected in the e-filing submission.

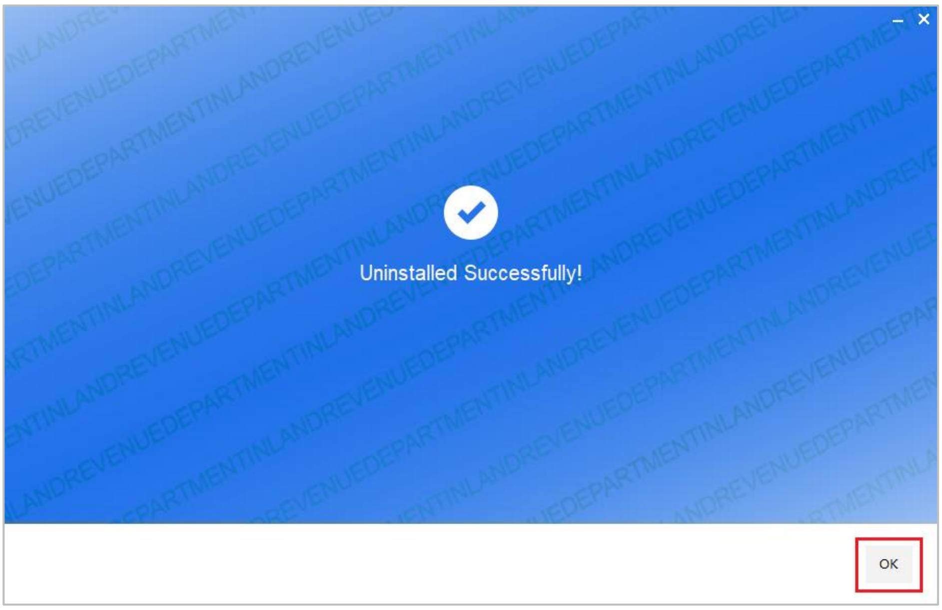
Uninstallation

42. For Windows version, open control panel to select “Programs” and “Programs and Features”. Right click on the “IRD iXBRL Data Preparation Tools” and select “Uninstall”. **Administrator right is necessary to perform the uninstallation.**

43. Click “YES” for uninstalling the Tools.



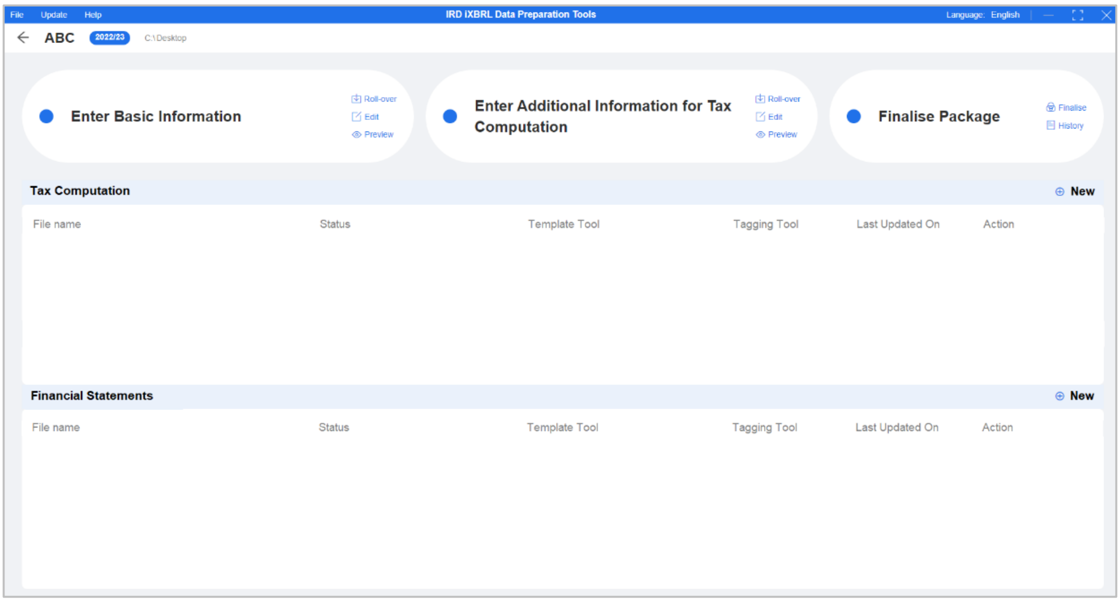
44. Click "OK" to proceed.



D. WORKSPACE

Workspace

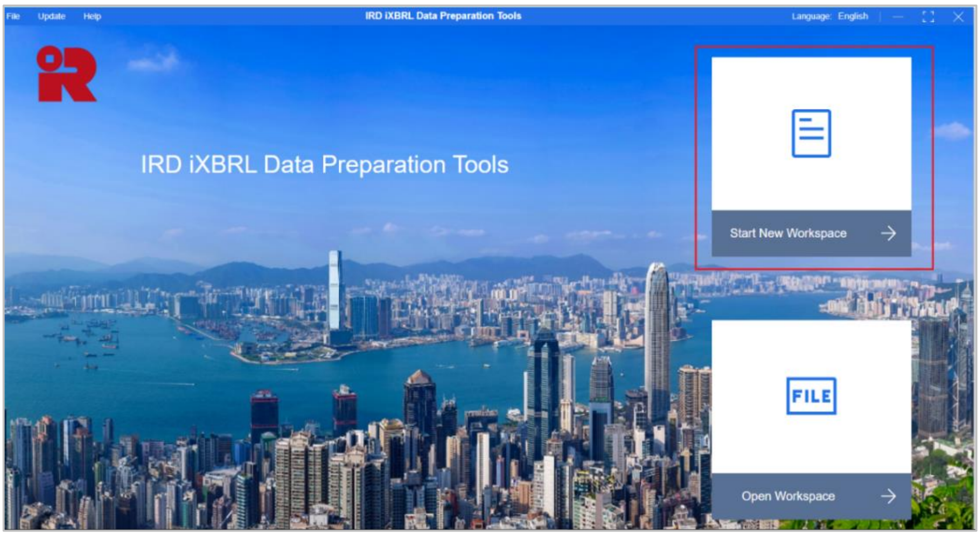
45. Workspace is the place where users save and access the imported, saved and/or tagged financial statements and tax computations in the Tools. There are five sections, namely, “Enter Basic Information”, “Enter Additional Information for Tax Computation”, “Tax Computation”, “Financial Statements” and “Finalise Package” section in the workspace interface below.



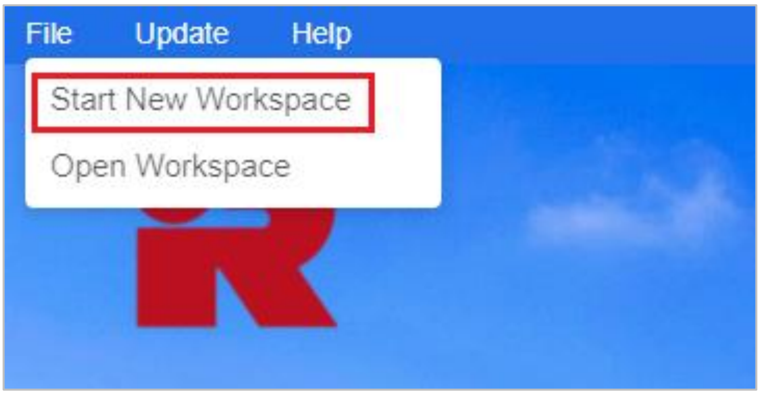
Start New Workspace (For Initial Preparation)

46. Click "Start New Workspace" or click "File" on the top left menu then select "Start New Workspace" on the drop-down list.

<Option 1>

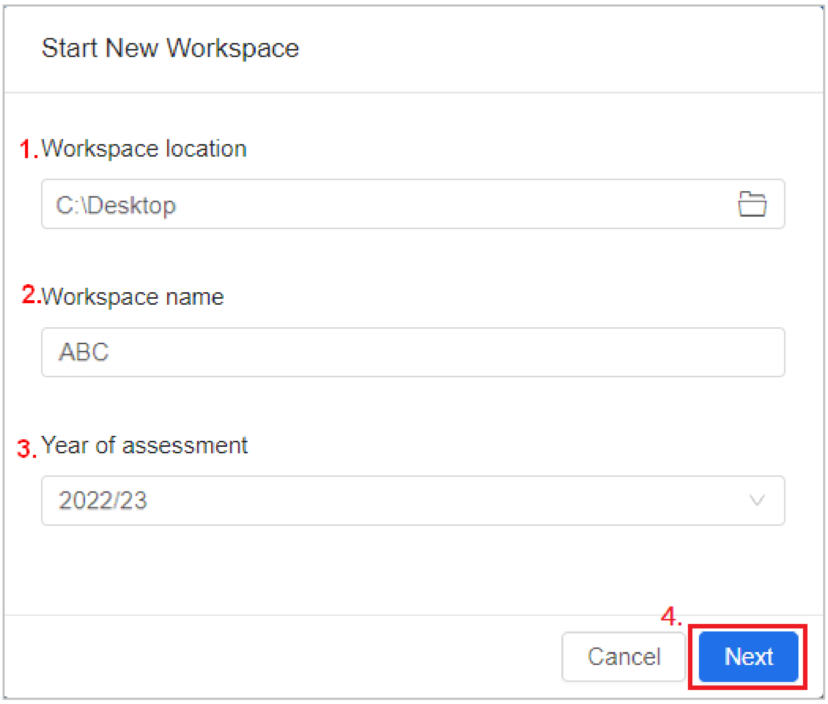


<Option 2>



47. Select a designated location of users' choice in his/her own computer to save the workspace, then input a custom workspace name and select the applicable year of assessment.

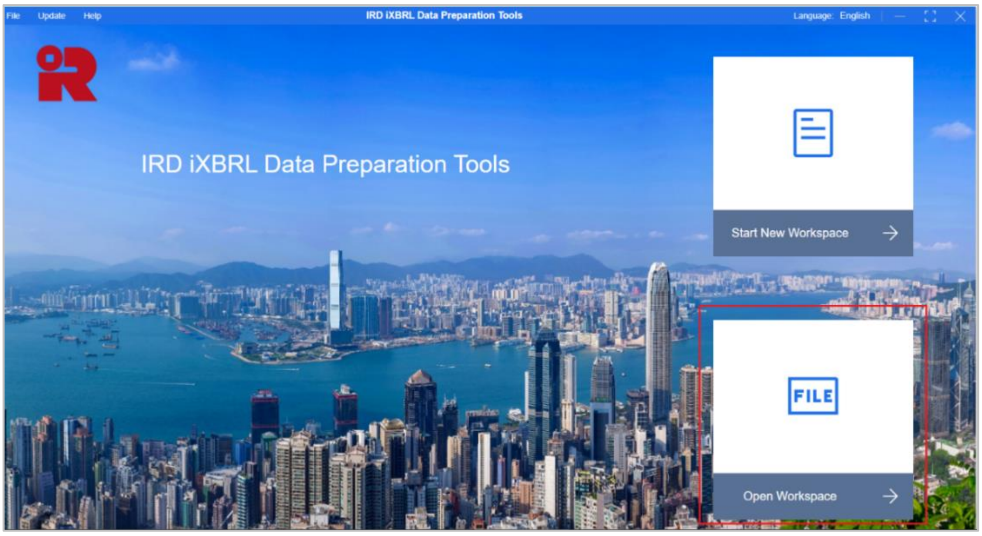
48. After inputting all necessary information, click "Next" to create a new workspace.



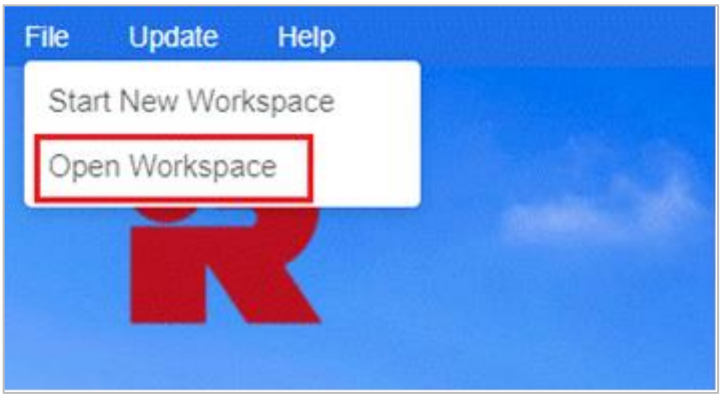
Open Workspace (For Subsequent Preparation)

49. To retrieve workspace previously created, click "Open Workspace" or click "File" on the top left menu then select "Open Workspace" on the drop-down list.

<Option 1>

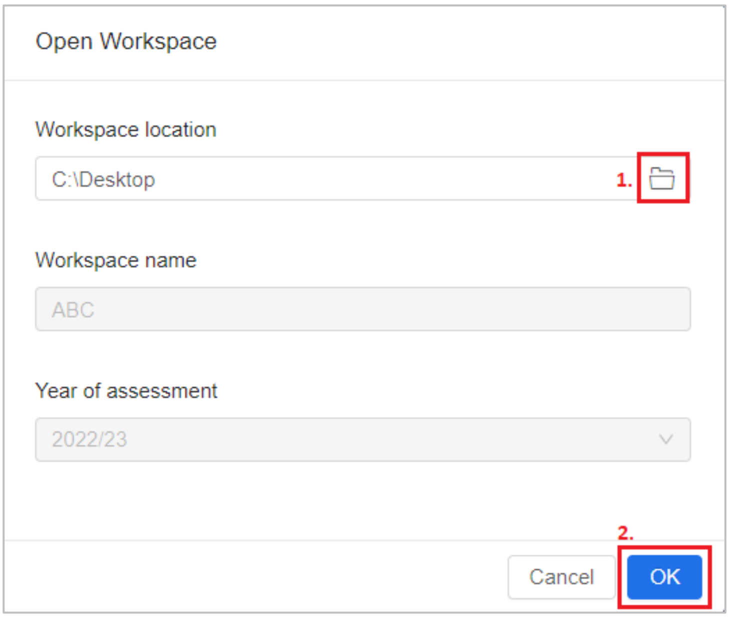


<Option 2>



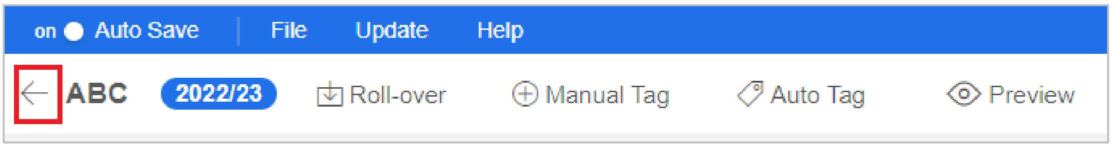
50. Click the "folder icon" button to locate the previously saved workspace in the computer by selecting the folder with workspace name designated by users at the time of creation.

51. After choosing the applicable workspace location, the corresponding "Workspace name" and "Year of assessment" will be automatically inserted. Click "OK" to proceed to the workspace interface.

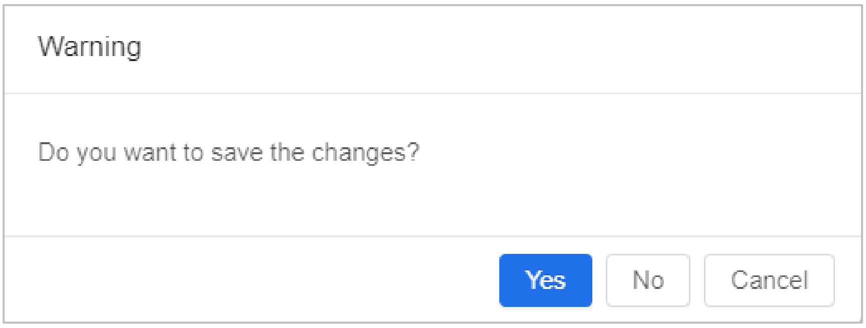


Return to Workspace Interface

52. Click "←" button on the top menu of Template Tool and Tagging Tool to return to the workspace interface.



53. The below warning box will be popped up and users may click "Yes", "No" or "Cancel" up to his/her own choice.



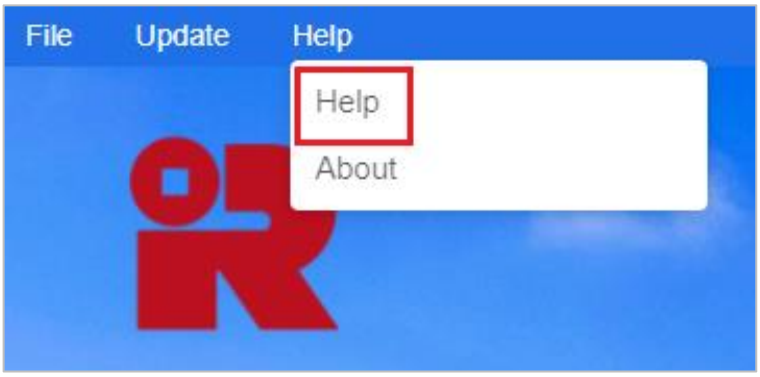
The corresponding results of the options are shown as follows:

Click	**Results**
"Yes"	Changes will be saved and will return to the workspace interface
"No"	Changes will not be saved and will return the workspace interface
"Cancel"	Changes will not be saved and back to the existing page

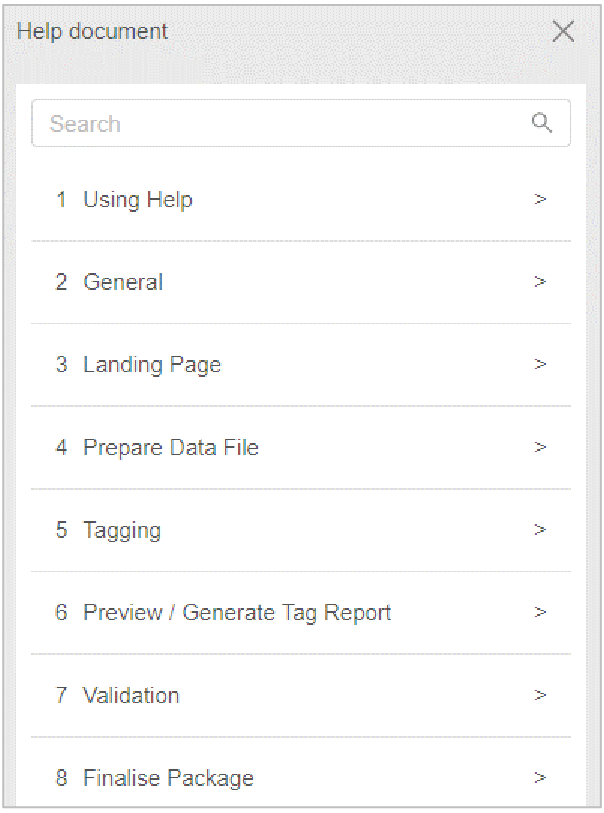
E. GENERAL FUNCTIONS

Help

54. Users may click "Help" on the top left menu then select "Help" on the drop-down list for general guidance.



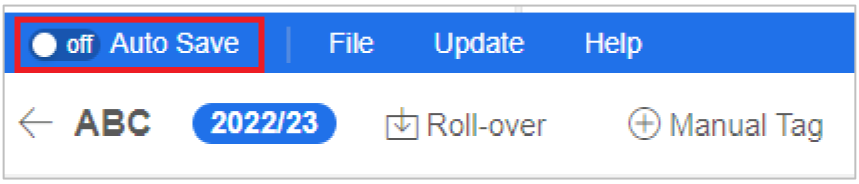
55. The "Help document" will be popped up on the right. Click on the topic to expand the content or search the content by inputting keywords.



56. Users may click "Help" on the top left menu then select "About" on the drop-down list to check the version number of the Tools.

Auto Save

57. “Auto Save” function can be found on the top menu after entering the “Financial Statements” or “Tax Computation” section.



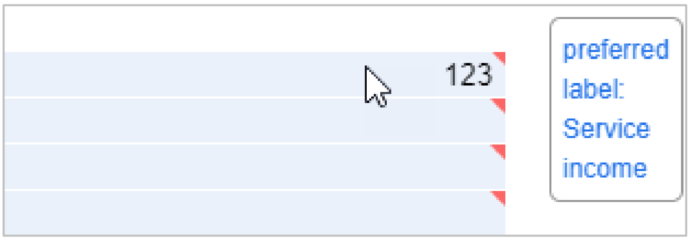
58. To save the changes at regular intervals and avoid data being lost in case of system crashes, users may turn the “Auto Save” function manually from “off” to “on” by clicking the “on/off” button. If the auto save is “on”, the Tools will automatically save all the changes made by users every **10** minutes. In view of the time gap, users are recommended to save their work manually before leaving.

Default Tag

59. A small red triangle on the upper right corner of each light blue tab in Financial Statements template or Tax Computation template indicates that the tab has been tagged.

60. Users may put the cursor to each small red triangle to view which IRD Taxonomy element is embedded and its preferred label.

61. Users are not able to amend the default tags in the templates.



Keyboard Shortcuts

62. Users may choose to use shortcut keys to perform certain functions of the Tools. Please refer to the below table for the default keyboard shortcut keys.

Function	**Default Keyboard Shortcuts And Function Keys (Windows)**
Copy	Ctrl + C
Paste	Ctrl + V
Cut	Ctrl + X
Undo	Ctrl + Z
Save	Ctrl + S
Start New Workspace	Ctrl + N
Open Workspace	Ctrl + O
Import Resource Package	Ctrl + I
Print	Ctrl + P
Help	Ctrl + H
Auto Tag	Ctrl + A
Manual Tag	Ctrl + T
Edit Tag Attribute	Right click a tagged item, Ctrl + U
Generate Report	Ctrl + R
Preview (Template)	Ctrl + Shift + P
Preview (Basic Information)	Ctrl + Shift + M
Preview (Additional Information for Tax Computation)	Ctrl + Shift + N
Run Validation	Ctrl + Alt+ V
Finalise Package	Ctrl + E
Stop Finalising Package Loading Progress	Esc

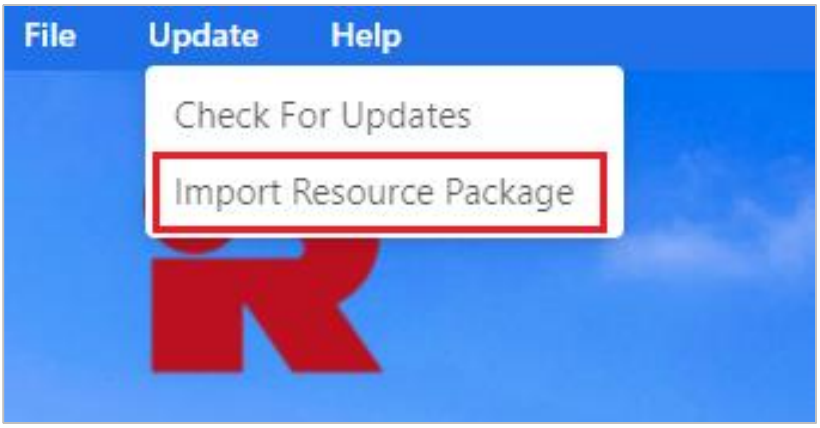
Import Resource Package

63. Resource package includes the IRD Taxonomy Package, templates, and error messages, etc. used by the Tools. A new version of resource package will be published when there is any new IRD Taxonomy Package, templates, and error messages, etc.

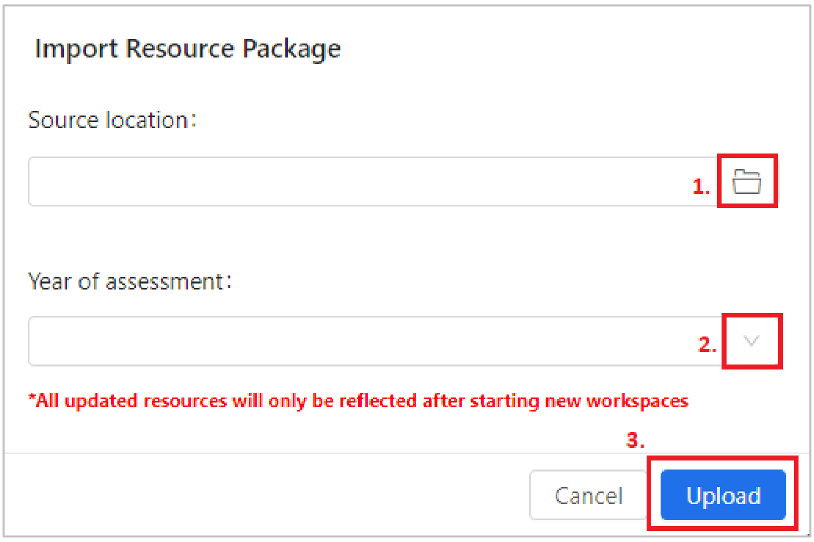
64. The latest version of the resource package file is already bundled with the latest version of installation package file. Any updates on the resources package file will be delivered via software update.

65. Alternatively, users may manually import the relevant resource package file by downloading the relevant resource package from the Department's website [https://www.ird.gov.hk/eng/tax/bus_ixbrl.htm].

66. After downloading the resource package, users can click "Update", then "Import Resource Package" on the top left menu to manually import resource package into the Tools. Please note that the "Update" option list will only be available on the landing page.



67. Click the “folder icon” (please see the red box no. 1 below) to locate the previously saved resource package in the computer. Select the applicable year of assessment, then click “Upload” to proceed.

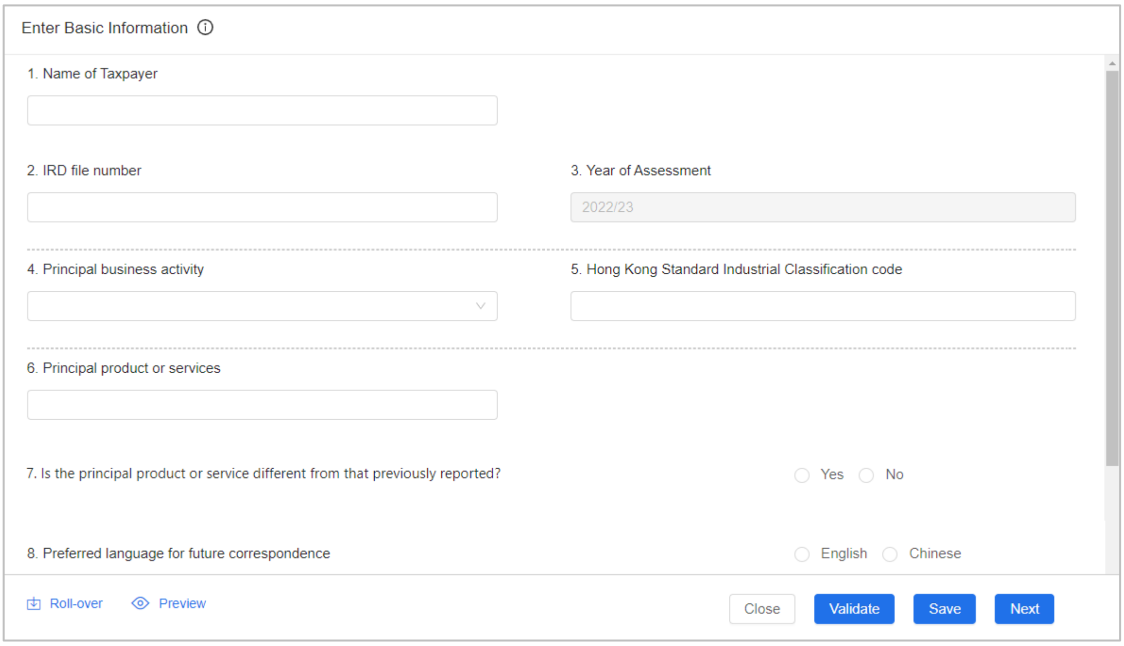


68. The Tools will restart automatically and be updated according to the relevant resource package.

F. BASIC INFORMATION SECTION

Enter and Preview Basic Information

69. Enter the required information in the pop-up screen “Enter Basic Information” after clicking “Next” in “Start New Workspace”.



70. The following table shows the required information to be filled in and the corresponding requirements. Please input the amount expressed in HK dollars in the amount fields. For more details of the requirements, please refer to the Notes and Instructions of BIR51 or BIR52 which are available at https://www.ird.gov.hk/bir51_enotes or https://www.ird.gov.hk/bir52_enotes respectively.

Question No.	Basic Information	Requirements	Mandatory Input (Yes/No)
1	Name of Taxpayer	Input the name of corporations/ persons other than corporations, which should be the same as the name shown on the Profits Tax return.	Yes
2	IRD file number	(a) Enter the “File Number” shown on the front page of	Yes

Question No.	Basic Information	Requirements	Mandatory Input (Yes/No)
		Profits Tax return issued by the Department. (b) The IRD file number is in the format of {2-digit prefix}/ {8-digit Business Registration number}, e.g. 01/23456789. (c) After inputting the file number and click out of the box, users are unable to change the file number again. If the saved file number has to be changed, users have to create a new workspace.	
3	Year of Assessment	It is pre-filled for users according to the corresponding selection in "Start New Workspace".	-
4	Principal business activity	Click the drop-down arrow to select the most appropriate principal business activity.	Yes
5	Hong Kong Standard Industrial Classification Code	(a) Input the 6-digit industry code of the Hong Kong Standard Industrial Classification (Version 2.0) maintained by the **Census and Statistics Department** ("C&SD"). For the index of industry codes, please refer to C&SD's website https://www.censtatd.gov.hk (b) If corporations/persons other than corporations engaged in more than one business activity in the basis period, please state the Hong Kong	Yes

Question No.	Basic Information	Requirements	Mandatory Input (Yes/No)
		Standard Industrial Classification Code with reference to the principal business activity. If there is no business activity during the basis period, please state "000000".	
6	Principal product or service	Input the specific principal product or service that is principally engaged in.	No
7	Is the principal product or service different from that previously reported?	Select "Yes" if the principal product or service written above is different from that previously reported; otherwise, select "No".	No
8	Preferred language for future correspondence	Select "English" or "Chinese" as the preferred language for future correspondence.	No
9	Is the accounting date for this year different from that of last year?	Select "Yes" if the current accounting date is different from that of last year, and input the reason for changing the accounting date in question 9a; otherwise, select "No".	Yes
10	Accounting period	Select the applicable accounting period start date and end date in the format of DD/MM/YYYY in the calendar pop-up box.	Yes
11	Are your financial statements prepared in a foreign currency?	Select "Yes" if the currency used in financial statements is not in HK dollars; otherwise, select "No".	Yes

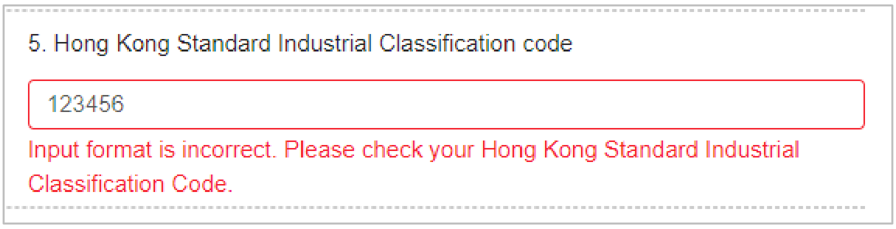
Question No.	Basic Information	Requirements	Mandatory Input (Yes/No)
11a	Currency	(a) If the financial statements are prepared in a foreign currency (i.e. currency other than HK dollars), click the drop-down arrow to select the currency adopted in the financial statements. (b) Please refer to Appendix A for the details of currency code.	Yes, only if Q11 is answered as Yes
11b	Conversion rate	(a) State the conversion rate of 1 foreign currency to HK dollars if foreign currency is used for preparation of financial statements. (b) It is prefilled for users if HK dollar is used. (c) For the conversion rate for major foreign currencies, please refer to https://www.ird.gov.hk/eng/tax/bus_aer.htm	Yes, only if Q11 is answered as Yes and Q11a is answered as currency other than HK dollars
12	State your gross income for the basis period, in HK dollars	Input the amount of gross income expressed in HK dollars i.e. ALL TYPES of INCOME including sales and other ordinary business income, proceeds from the sale of capital assets and other non-taxable income, whether or not derived from the principal business activities.	Yes
13-31	Others	The required information for BIR51 or BIR52 will be shown	Yes

Question No.	Basic Information	Requirements	Mandatory Input (Yes/No)
[Applicable to BIR51] or 13-25 [Applicable to BIR52]		depending on the inputted IRD file number.	
14	Intellectual property payments, in HK dollars	Input the amount expressed in HK dollars.	Yes
18a 18b	Foreign tax paid claimed as a tax credit, in HK dollars Income or profits excluded from the Assessable Profits or Adjusted Loss, in HK dollars	Input the amount expressed in HK dollars in respect of tax relief claim.	Yes, only if Q18 is answered as Yes
19	Have you obtained an advance ruling relating to this year of assessment?	Select "Yes" if an Advance Ruling under section 88A of the IRO has been obtained, and in preparing the return you are required to take into account the way in which a provision of the IRO applies to the arrangement(s) identified in the Ruling, and input the reference number of the Ruling, and other details; otherwise, select "No".	Yes
24 [Only applicable to BIR51] 24a	Are your accounts required to be audited by law? State the opinion expressed by the	Select "Yes" if your accounts are required to be audited by law; otherwise, select "No". Select "Adverse", "Disclaimer", "Qualified" or "Unqualified"	Yes Yes, only if Q24 is

Question No.	Basic Information	Requirements	Mandatory Input (Yes/No)
	Auditor(s) in his/their Report	whichever appropriate.	answered as Yes
24b	State the name of the Auditor(s) who prepared your Auditor's/ Auditors' Report for the basis period	Input the name of Auditor.	No
24c	State the date of the Auditor's /Auditors' Report	Input the date of the Auditor's report.	No
27 [Only applicable to BIR51]	Are your accounts prepared at consolidated level?	Select "Yes" if your accounts are prepared at consolidated level; otherwise, select "No".	Yes
28a [Only applicable to BIR51] or 28b [Only applicable to BIR51]	Income amount of one-off adjustment arising from the adoption of the RBC regime, in HK dollars Loss amount of one-off adjustment arising from the adoption of the RBC regime, in HK dollars	Input either the income or loss amount expressed in HK dollars.	Yes, only if Q28 is answered as Yes

71. After inputting all necessary information, click “Validate” to check the accuracy and completeness of the inputted information. An error message will be displayed if incorrect/ incomplete information is inputted. Users are not able to generate the iXBRL data files if the “Enter Basic Information” section contains any errors not rectified.

Example:



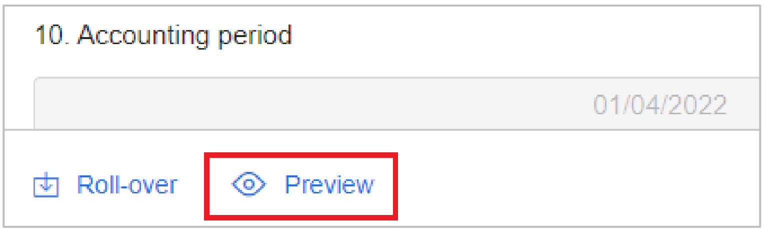
72. Click “Save” if users wish to save the inputted information.

73. Click “Next” to proceed to another section, “Additional Information for Tax Computation”.

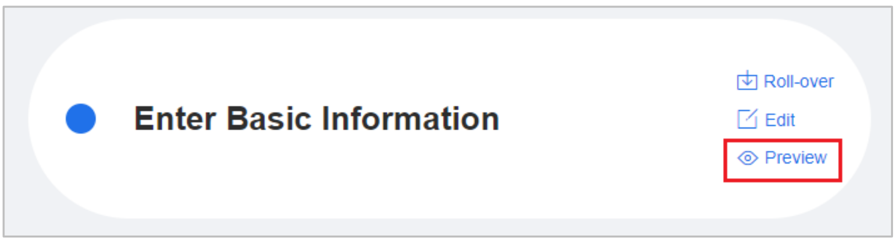
74. Click “Close” if users wish to go back to the workspace interface. A confirmation message box will be popped up. Please be reminded to click “Save” before “Close”. Only information that has been saved previously will be kept.

75. Click “Preview” at the bottom left corner of “Enter Basic Information” section or at the workspace interface to view the inputted “Basic Information”.

<Option 1>

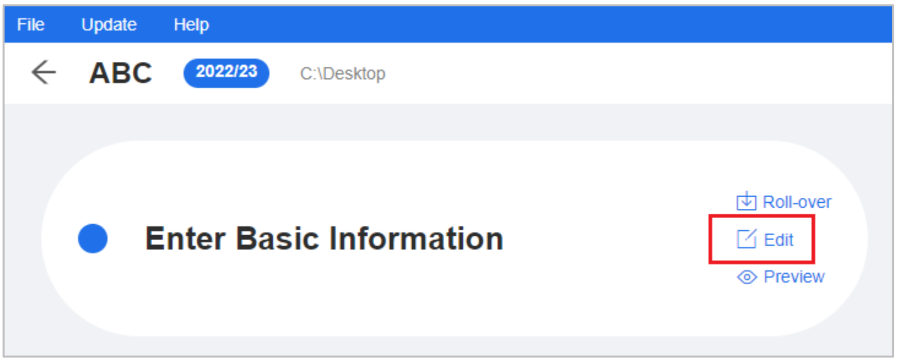


<Option 2>



Edit Basic Information

76. If the "Basic Information" has to be changed, click "Edit" at the "Enter Basic Information" section.



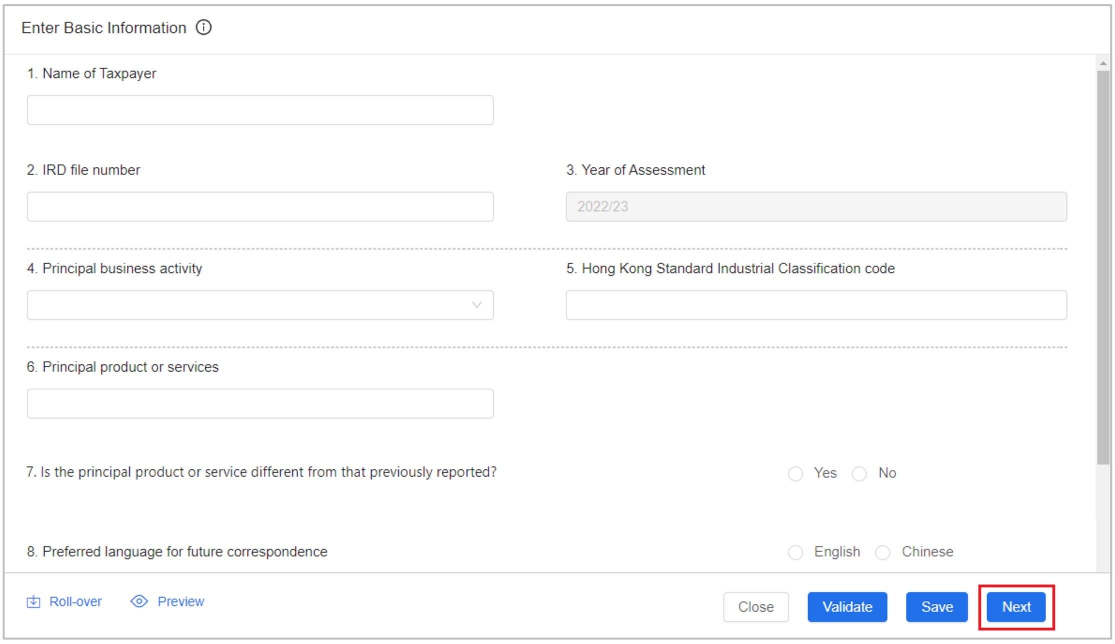
G. ADDITIONAL INFORMATION FOR TAX COMPUTATION SECTION

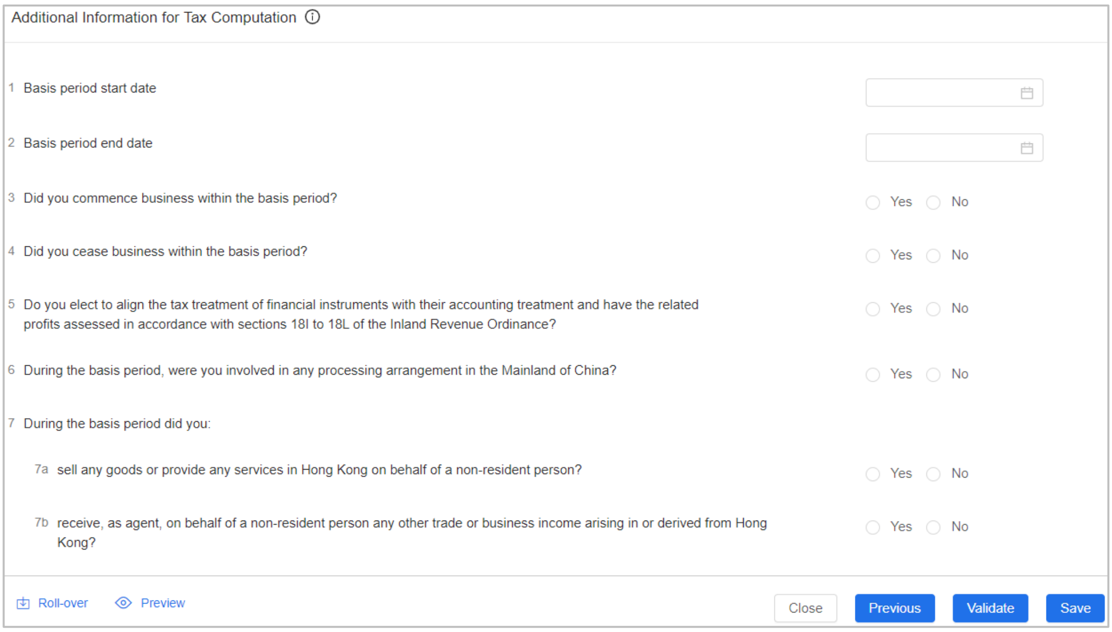
Input Additional Information for Tax Computation

77. To prepare tax computation data file, users are required to input the "Additional Information for Tax Computation" section. Please be reminded that users who only make use of the Tools to prepare financial statements are not required to input the "Additional Information for Tax Computation" section.

Enter and Preview Additional Information for Tax Computation

78. Click "Next" at "Enter Basic information" section to proceed to "Additional Information for Tax Computation" section.




Additional Information for Tax Computation

1 Basis period start date

2 Basis period end date

3 Did you commence business within the basis period? Yes No

4 Did you cease business within the basis period? Yes No

5 Do you elect to align the tax treatment of financial instruments with their accounting treatment and have the related profits assessed in accordance with sections 18I to 18L of the Inland Revenue Ordinance? Yes No

6 During the basis period, were you involved in any processing arrangement in the Mainland of China? Yes No

7 During the basis period did you:

7a sell any goods or provide any services in Hong Kong on behalf of a non-resident person? Yes No

7b receive, as agent, on behalf of a non-resident person any other trade or business income arising in or derived from Hong Kong? Yes No

Roll-over Preview Close Previous Validate Save

79. The following table shows the required information to be filled in and the corresponding requirements. Please input the amount expressed in HK dollars in the amount fields. For more details of the requirements, please refer to the Notes and Instructions of BIR51 or BIR52 which are available at https://www.ird.gov.hk/bir51_enotes or https://www.ird.gov.hk/bir52_enotes respectively.

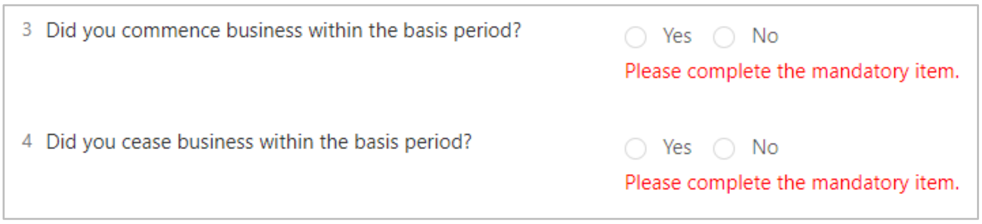
Question No.	Additional Information for Tax Computation	Requirements	Mandatory Input (Yes/No)
1	Basis period start date	Input the applicable basis period start date and end date in the format of DD/MM/YYYY in the calendar pop-up box.	Yes
2	Basis period end date		
3-10	Others	Input the required information as required in BIR51 or BIR52 which will be shown depending on the inputted IRD file number.	Yes
8 [Applicable to BIR51] or 9	Hire charges paid or accrued to non-resident persons for the use of or right to use movable	Input the amount expressed in HK dollars.	Yes

Question No.	Additional Information for Tax Computation	Requirements	Mandatory Input (Yes/No)
[Applicable to BIR52]	property in Hong Kong, in HK dollars		
9 [Applicable to BIR51] or 10 [Applicable to BIR52]	Fees paid or accrued to non-resident persons in respect of professional services rendered in Hong Kong, in HK dollars	Input the amount expressed in HK dollars.	Yes
10 [Applicable to BIR51]	Deduction claimed for interest to non-Hong Kong associated corporations in the ordinary course of an intra-group financing business, in HK dollars	Input the amount expressed in HK dollars.	Yes
[Only applicable to BIR 52]	Full Name (Surname first)	Input the name of proprietor/each partner.	Yes
	Residential Address	Input the residential address of proprietor/each partner.	Yes
	Date Entered (ONLY for partners who entered during the basis period)	(a) Input the applicable date entered and date left of proprietor/each partner in the format of DD/MM/YYYY in the calendar pop-up box. (b) Only applicable for partners who entered/left during the basis period.	No
	Date Left (ONLY for partners who left during the basis period)		
	Profit / Loss Sharing Ratio %	(a) State the proportion of profit and loss sharing	Yes

Question No.	Additional Information for Tax Computation	Requirements	Mandatory Input (Yes/No)
		ratio of proprietor/each partner. (b) Input of integer is required. (c) Sum of the ratio must be 100.	
	Allocation of Assessable Profits / Adjusted Loss, in HKD (if NIL, enter "0")	Input the allocation of assessable profits / (adjusted loss) of proprietor/each partner expressed in HK dollars.	Yes
	Proprietor's / Partners' HK Identity Card No. or Business Registration No. of partners who are not individuals	Input proprietor's / partner's HK Identity Card No. (in capital letters and exclude brackets) or Business Registration No. of partners who are not individuals.	Yes
	Mandatory contributions made for proprietor / each partner under Mandatory Provident Fund Schemes Ordinance, in HKD (if NIL, enter "0")	Input the mandatory contributions made for proprietor/each partner under Mandatory Provident Fund Scheme Ordinance expressed in HK dollars.	Yes
	Personal Assessment	(a) Select "Yes" if personal assessment election is preferred. (b) Only applicable to proprietor's / partner's with HK Identity Card No.	Yes

80. After inputting all necessary information, click “Validate” to check the accuracy and completeness of the inputted information. An error message will be displayed if incorrect/incomplete information is inputted. Users are not able to generate the iXBRL data files if the “Additional Information for Tax Computation” section contains any errors not rectified.

Example:



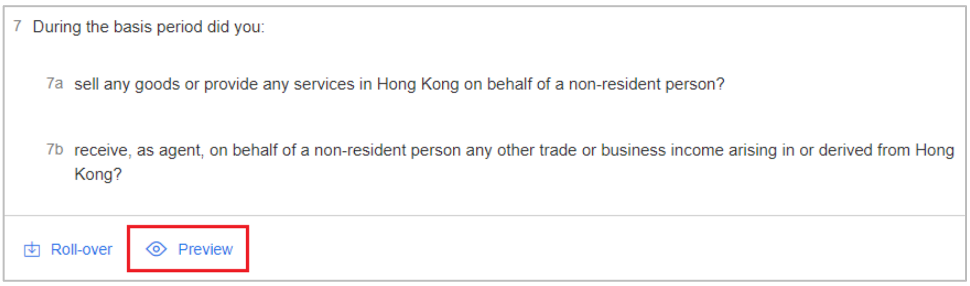
81. Click “Save” if users wish to save the inputted information.

82. Click “Previous” if users wish to go back to “Enter Basic Information” section.

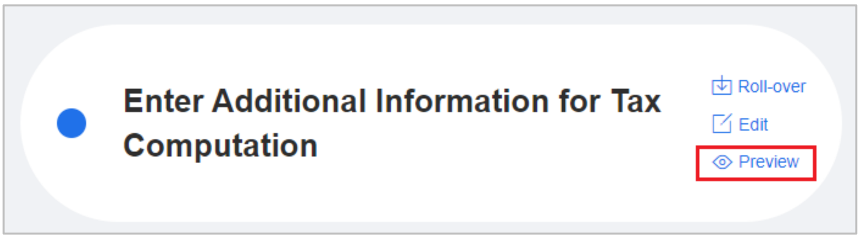
83. Click “Close” if users wish to go back to the workspace interface. A confirmation message box will be popped up. Please be reminded to click “Save” before “Close”. Only information that has been saved previously will be kept.

84. Click “Preview” at the bottom left corner of “Enter Additional Information for Tax Computation” section or at the workspace interface to view the inputted “Additional Information for Tax Computation".

<Option 1>

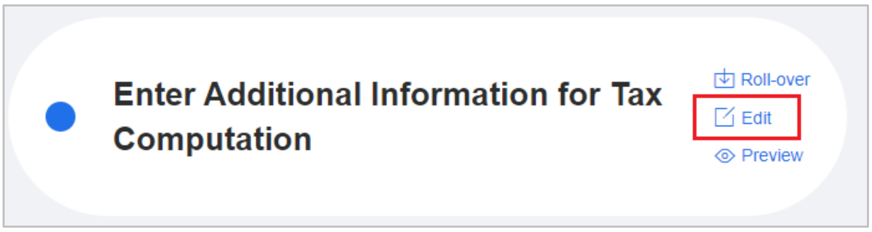


<Option 2>



Edit Additional Information for Tax Computation

85. If "Additional Information for Tax Computation" has to be changed, click "Edit" at the "Enter Additional Information for Tax Computation" section.



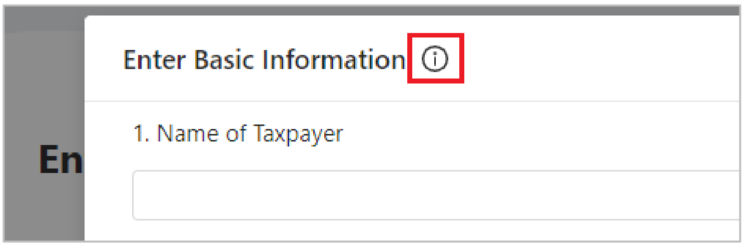
Questions to be answered First

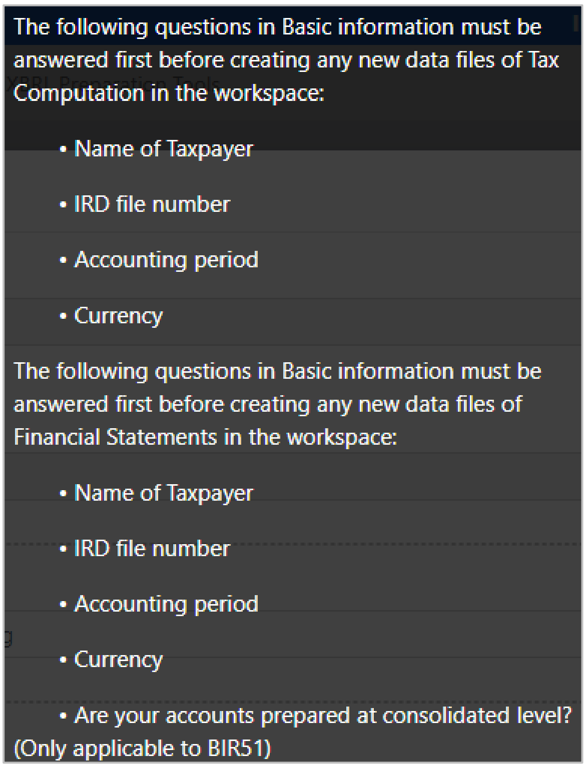
86. The respective questions must be answered first before clicking "New" in "Financial Statements" section and "Tax Computation" section for creation the following data files in the workspace:

Creation of Data Files	**Questions Must Be Answered First**
Financial Statements	(a) Name of Taxpayer (b) IRD file number (c) Accounting period (d) Currency (e) Are your accounts prepared at consolidated level? [Only applicable to BIR51]
Tax Computations	(a) Name of Taxpayer (b) IRD file number (c) Accounting period (d) Basis period (e) Currency

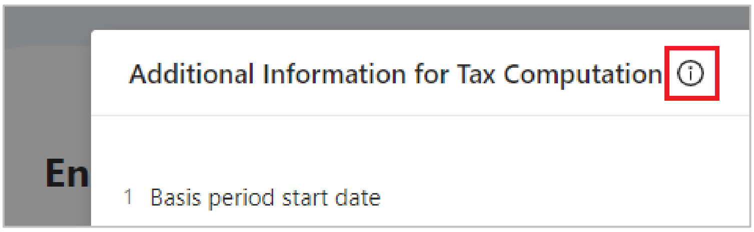
87. Users may also view the questions that must be answered first by putting the cursor to the "ⓘ" button on the top left corner of " Enter Basic Information" section and "Additional Information for Tax Computation" section.

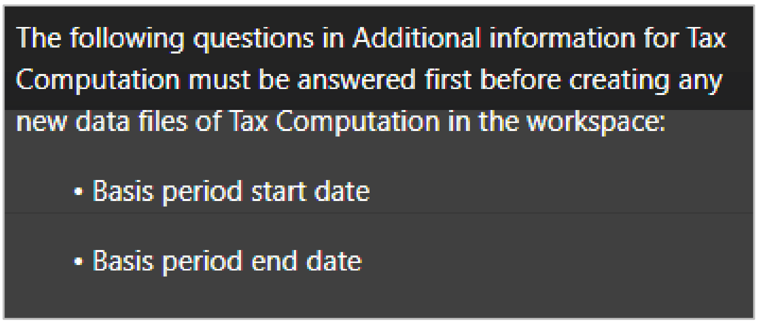
<Enter Basic Information> and the corresponding pop-up messages after clicking "ⓘ" button:





<Additional Information for Tax Computation> and the corresponding pop-up messages after clicking "ⓘ" button:



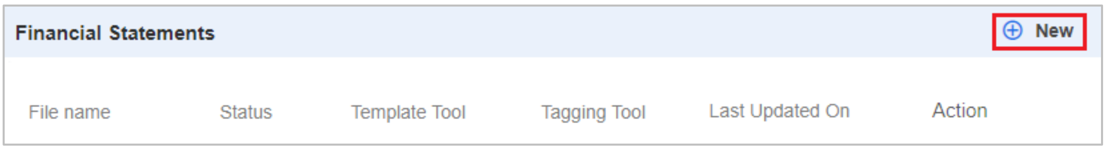


88. If the answers to the above questions have to be changed after the creation of the financial statements and tax computation data files, users are required to delete the created data files and create a new one but all tagged data or data input in the templates could not be rolled into the newly created data files.

H. TEMPLATE TOOL

Create New Financial Statements

89. Click "New" in the "Financial Statements" section.



90. Create and input a file name.

91. Click the drop-down arrow under "Choose tool" and select "Template Tool".

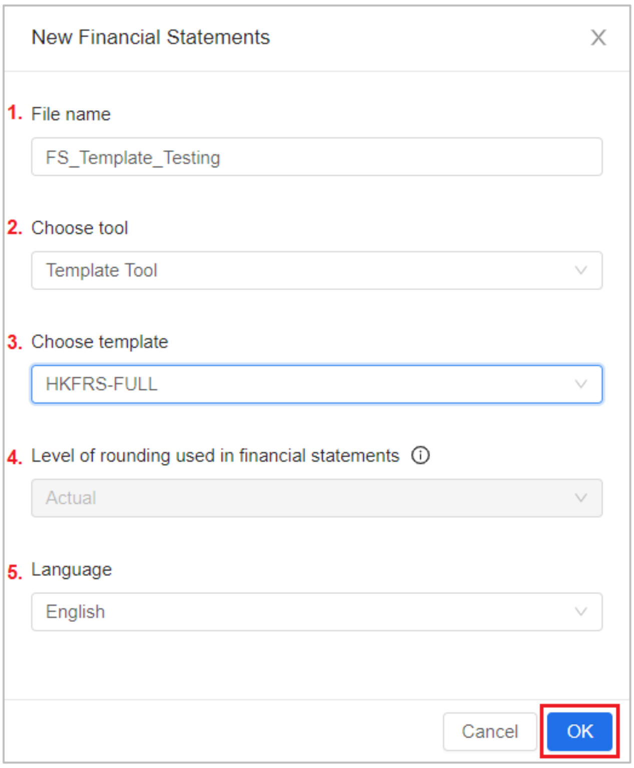
92. Click the drop-down arrow under "Choose template" to select the appropriate Financial Statements template.

Financial Statements template	
HKFRS-FULL	Applies to financial statements prepared in accordance with the full HKFRSs as issued by the Hong Kong Institute of Certified Public Accountants.
HKFRS-PE	Applies to financial statements prepared in accordance with the HKFRS for Private Entities, which is also applicable to enterprises adopting SME-FRF and SME-FRS.

93. The "Level of rounding used in financial statements" is defaulted as "Actual" which represents the figures in financial statements are presented in exact number.

94. The "Language" is defaulted as "English".

95. Click "OK" to proceed.



Worksheets of Financial Statements

96. To complete Financial Statements templates, users have to input data to those input boxes in all worksheets if the items are presented in the financial statements. If the pre-defined input box (tag) are not applicable (i.e. the items are not part of the financial statements), leave them blank.

97. Input positive figures not exceeding 14 digits in each input box. Cents and thousand commas should be excluded when stating amounts in the templates.

98. To report the loss amount or decrease amount for the following items in Financial Statements templates, please enter a negative sign in front of the value within the cell. Please do not enter bracket when stating the amount of a negative value.

Name of Worksheet	Items
Statement of financial position presented using current and non-current	Accumulated profits (loss)
Statement of comprehensive income classified by function of expense	(a) Other income (loss) (b) Other gains (loss) (c) Share of profit (loss) of associates and joint ventures accounted for using equity method (d) Income tax (expense) benefit (e) Profit (loss) from discontinued operations
Note - Property, plant and equipment	(a) Revaluation increase (decrease) (b) Increase (decrease) through net exchange differences (c) Increase (decrease) through other reclassification (d) Increase (decrease) through other changes

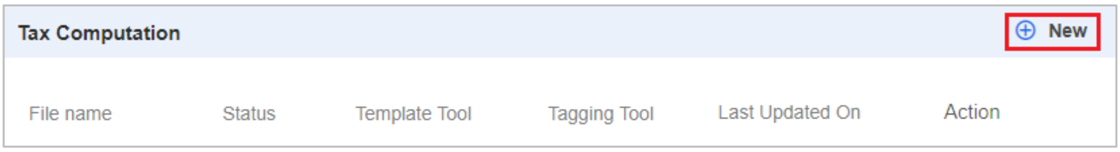
Auto Sum Function

99. The Template Tool for Financial Statements would sum up the subtotals and totals in each worksheet automatically.

Statement of financial position	
Assets	
Non-current assets	
Property, plant and equipment	10
Investment properties	
Goodwill	
Intangible assets	
Investments in subsidiaries, joint ventures and associates	10
Trade and other receivables	
Deferred tax assets	
Other financial assets	
Other non-financial assets	
Total non-current assets	20
Current assets	

Create New Tax Computation

100. Click "New" in the "Tax Computation" section.



101. Create and input a file name.

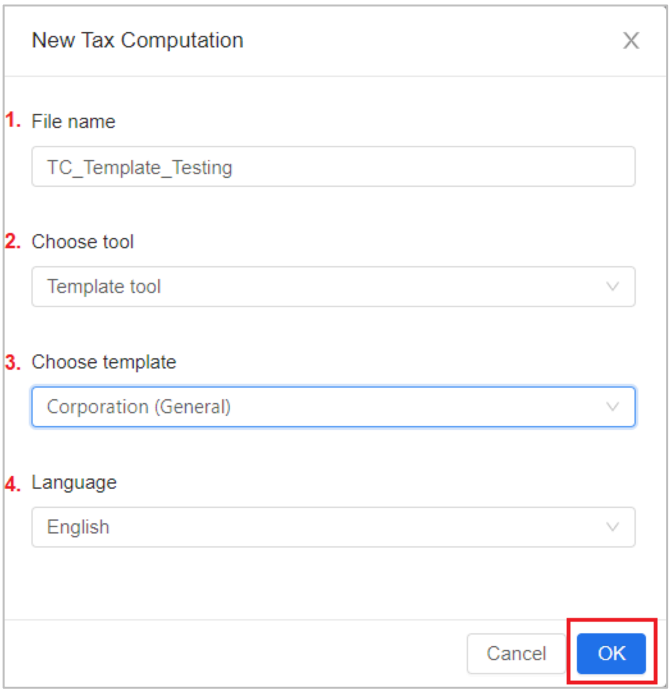
102. Click the drop-down arrow under "Choose tool" and select "Template Tool".

103. Click the drop-down arrow under "Choose template" to select the appropriate Tax Computation template.

Tax Computation Templates	
Corporation (General)	Applicable to corporations which are principally engaged in general business activities other than manufacturing activities or trading activities.
Corporation (Manufacturing)	Applicable to corporations which are principally engaged in manufacturing activities.
Corporation (Trading)	Applicable to corporations which are principally engaged in trading activities.
Person Other Than Corporation (General)	Applicable to persons other than corporations e.g. partnership business.

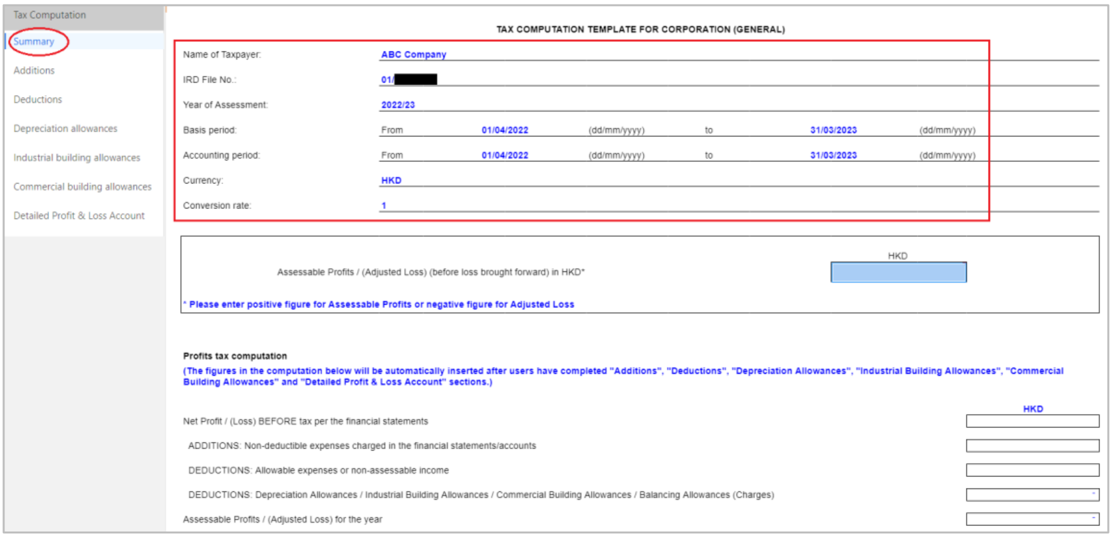
104. The "Language" is defaulted as "English".

105. Click "OK" to proceed.

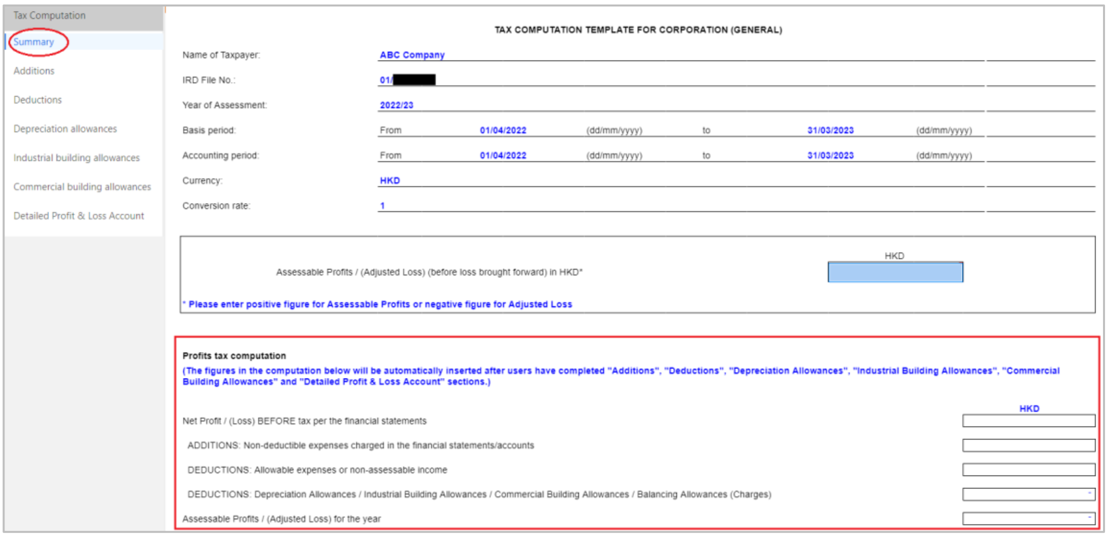


Summary and Worksheets of Tax Computation

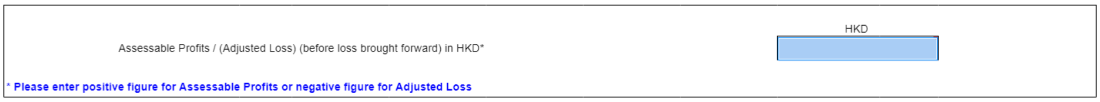
106. The data (see red box below) in "Summary" worksheet is extracted from the information inputted in the "Enter Basic Information" and "Additional Information for Tax Computation" section. Users are not required to input any data in the upper part of the summary.



107. The summary (see red box below) will be automatically inserted after users have completed each worksheet. Users are not required to input any data in the lower part of the summary.



108. However, users are still required to input "Assessable Profits / (Adjusted Loss) (before loss brought forward) in HKD" in the summary. Please enter positive figure for Assessable Profits or negative figure for Adjusted Loss.



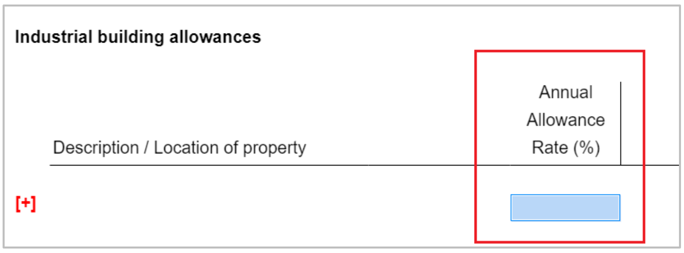
109. To complete the Tax Computation template, users have to input data to those input boxes in all worksheets if the items are presented in the tax computation. If the pre-defined input box (tag) are not applicable (i.e. the items are not part of the tax computation), leave them blank.

110. Input positive figures not exceeding 14 digits in each input box. Cents and thousand commas should be excluded when stating amounts in the templates.

111. To report the loss amount for the following item in Tax Computation templates, please enter a negative sign in front of the value within the cell. Please do not enter bracket when stating the amount of a negative value.

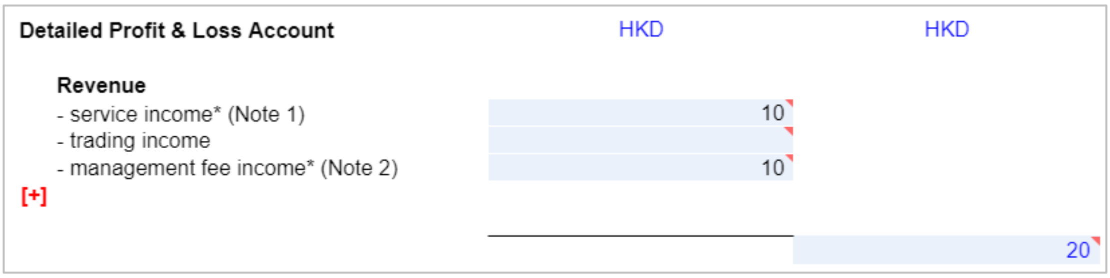
Name of Worksheet	**Item**
Summary	Assessable Profits / (Adjusted Loss) (before loss brought forward) in HKD

112. For worksheets "Industrial building allowances" and "Commercial building allowances", the "Annual Allowance Rate" must be positive number not exceeding 2 digits in 2 decimal places.



Auto Sum Function

113. The Template Tool for Tax Computation would sum up the subtotals and totals in each worksheet automatically.

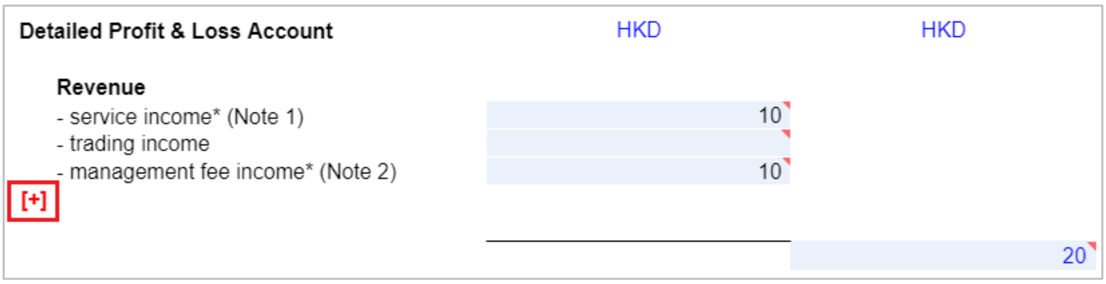


Add Items

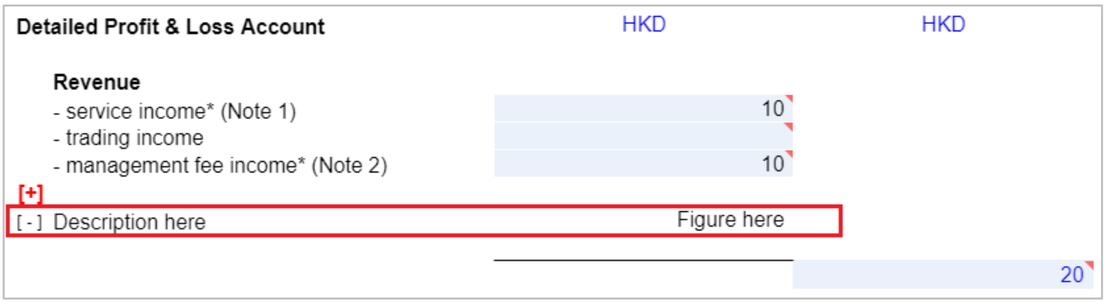
114. If pre-defined tags are not applicable in template, users can manually add items by inserting rows. Users can perform auto or manual tagging for these items.

Insert Rows

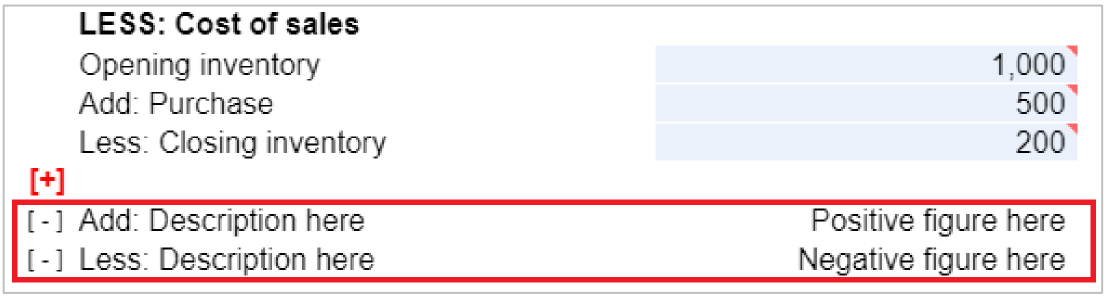
115. Click the [+] button on the left column to add a row below. The maximum limit of rows inserting at the same designated position is 10.



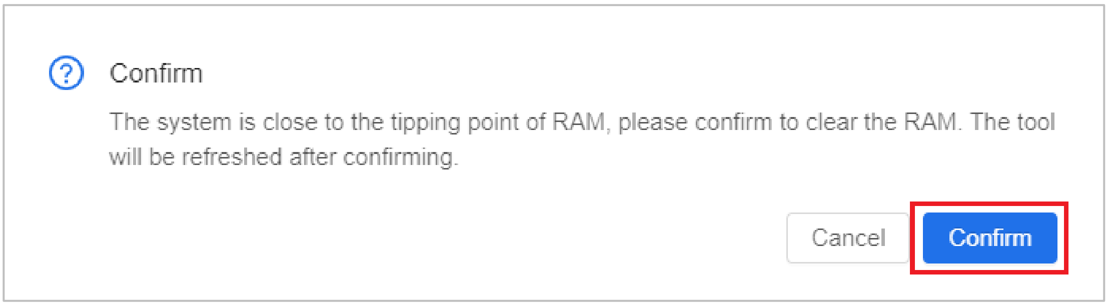
116. Type the description and figure of the newly added item in the left and right input boxes respectively. All the manually inserted rows should be filled in.



117. Users can enter a positive figure or a negative figure in the inserted row under "Cost of sales" of "Detailed Profit & Loss Account" worksheet if necessary. Please enter a negative sign instead of brackets to represent a negative figure.

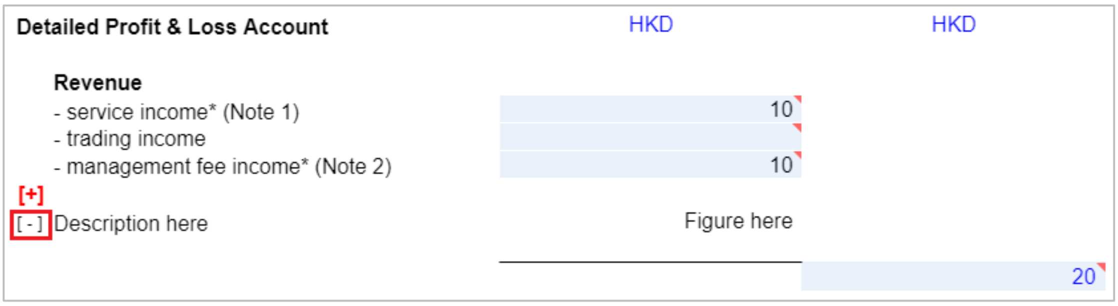


118. New row insertion is a memory (RAM) consuming task which might hang the screen. When the system is approaching the tipping point of RAM usage, the below confirmation message box will be popped up, users should click "Confirm" to release the RAM.



Delete Rows

119. Users can only delete rows which have been manually inserted. Click the [-] button on the left column to delete rows.



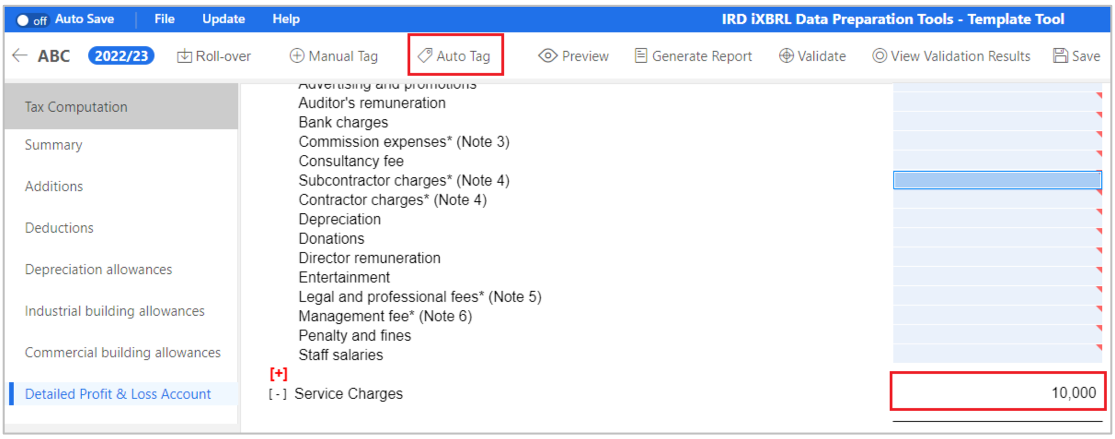
120. A confirmation message box will be popped up. Click "Confirm" to proceed.

Tag the Inserted Rows

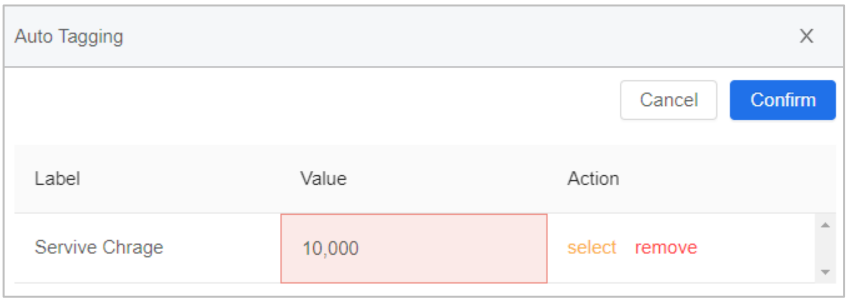
121. For those newly added items, users can either choose "Auto Tag" or "Manual Tag" to tag values.

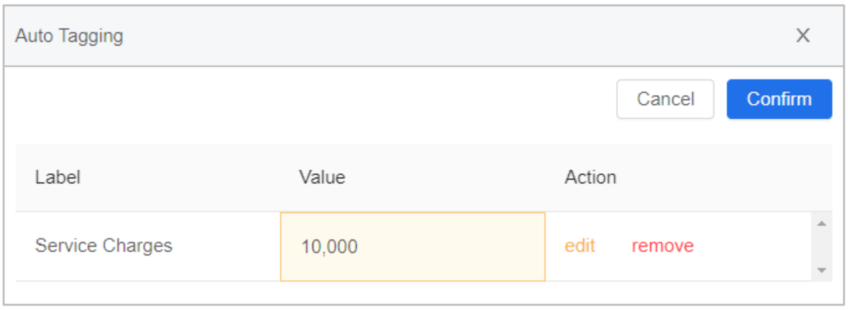
Auto Tag

122. Select the input box to be tagged then click "Auto Tag" on the top menu.



123. An "Auto Tagging" panel will display the results of auto tagging. The Tools will automatically identify the suitable elements of the IRD Taxonomy Package based on the label. By default, the most recommended element of the IRD Taxonomy Package will be selected when there exist more than one suitable elements. The value highlighted in red represents no recommended element is available. The value highlighted in yellow indicates one or more recommended elements are available for users' selection.





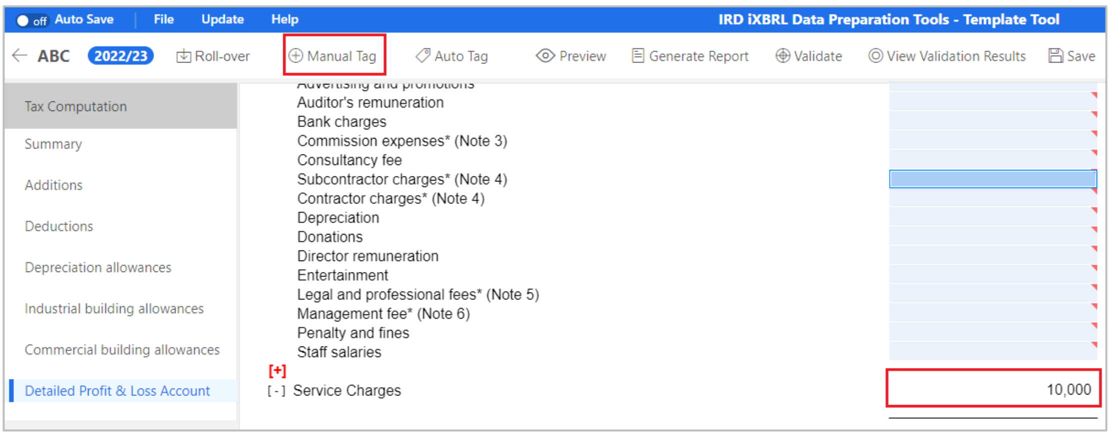
124. Click "select" under the Action column for the value highlighted in red to tag the item manually. Please refer to the following sections for the manual tag procedures.

125. Click "edit" under the Action column for the value highlighted in yellow. Users can view the recommendations and select the appropriate element if necessary.

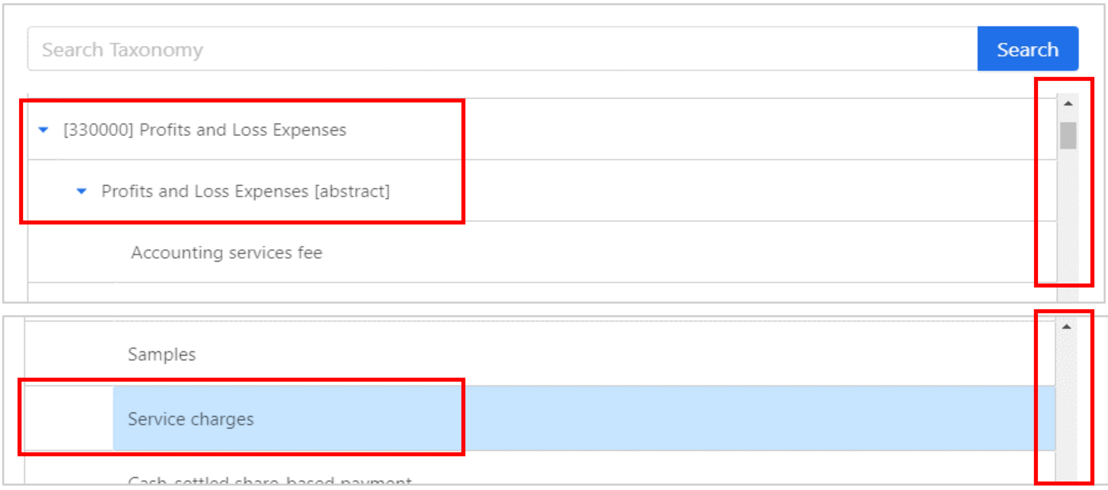
126. Click "Confirm" on the panel to proceed.

Manual Tag

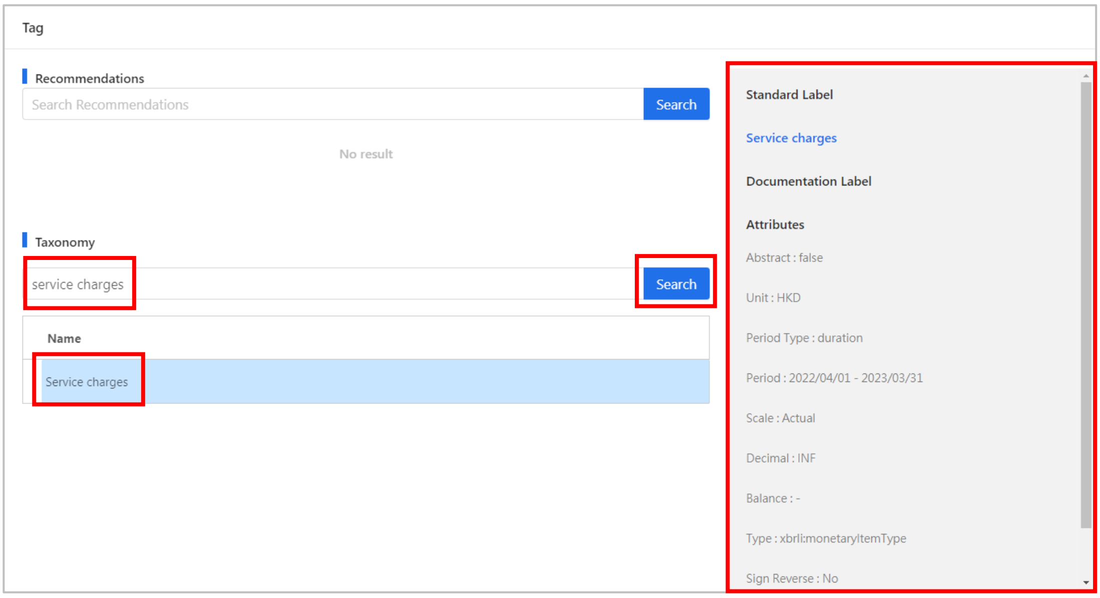
127. Select the input box to be tagged, then click "Manual Tag" on the top menu or right click the input box and click "Manual Tag".



128. Users can choose an element from the list of taxonomy. For example, if users wish to tag "Service charges", select "[330000] Profits and Loss Expenses" > select "Profits and Loss Expenses [abstract] > select "Service charges".



129. Alternatively, users can search for a particular element via entering the preferred label of the element under the "Search Taxonomy" bar and click "Search". The search is case-insensitive. Users can use this feature to quickly search for an element with a matching value.

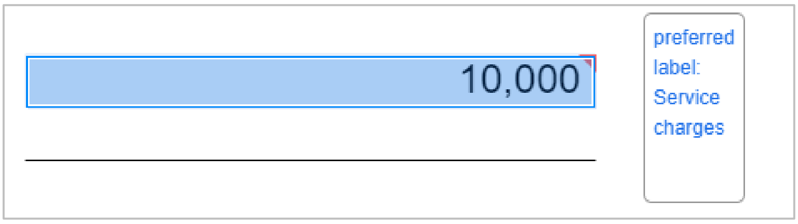


130. The right panel will display the following attribute information of the selected element for references:

Fact properties	**Description**
Standard Label	The default human-readable name of an element. It is unique across the taxonomy.
Documentation Label	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 BIR51, BIR52, IRO and Departmental Interpretation and Practice Notes (DIPN).
Attributes	The element attribute defines the property of an element such as its balance, data type, and whether the element is abstract, it may help users understand the intended accounting or tax meaning of an element in a taxonomy.
References	Some of the elements in a taxonomy may contain cross-reference to BIR51, BIR52, IRO and DIPN.

131. Click "OK" to proceed.

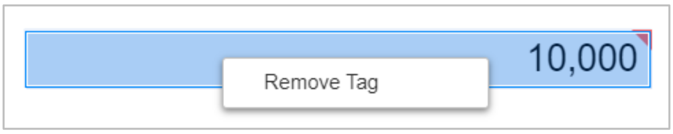
132. After tagging, a small red triangle on the upper right corner of the input box with figure indicates that the item has been successfully tagged. When the mouse hovers the tagged item, a comment box stating the preferred label will be popped up for users' verification purposes.



133. If no suitable element for the newly added item can be found in the IRD TC Taxonomy, users can leave it untagged after typing in description and figure.

Remove Tag

134. Right click the tagged item and select "Remove Tag".



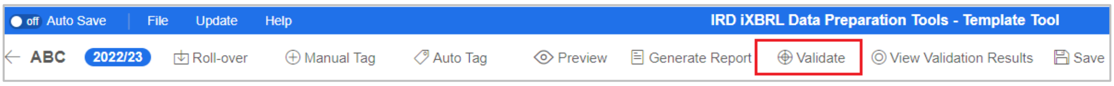
135. A confirmation message box will be popped up. Click "OK" to proceed.

136. The small red triangle will be removed. Please note that the pre-defined tags on the template (i.e. non-manually tagged items) are not removable.

Validations of Inputted Templates

Perform Validation

137. Click "Validate" on the top menu to validate financial statements or tax computation data files.



138. If no error is found, a pop-up message "Validation is passed" will be prompted. Otherwise, a "Validation Results" panel showing the list of errors will be displayed.

Types of Validation Errors

139. In respect of Template Tool, there are a total of 6 types of validation errors as follows:

(a) *Input format is invalid / Value must not exceed 14 digits*
The data inputted will be checked with the format specified in the templates or the value entered must not exceed 14 digits for numerical input boxes. For instance, numeric figures cannot be inputted with cents or thousand commas, and must not be more than 14 digits.

(b) *Invalid datatype of tags*

The data inputted must be conformed with the data type and format specified in the IRD Taxonomies. For instance, inputted of text is invalid for an element with monetary data type.

(c) *Value / Description is missing for newly added item*

If the newly added items are inserted, both the description in the left input boxes and the value in the right input boxes must be inputted.

(d) *Value is missing for mandatory item*

Users have to input all mandatory items in the Financial Statements and Tax Computation Template Tool as required in the List of Mandatory Items.

(e) *Inconsistent duplicate fact values are found*

The same piece of numeric fact MUST NOT BE reported with different data values unless the fact is reported at different rounding levels, e.g. the element 'Revenue' was reported twice with different values ($987,654,321 and $123,456,789) despite under same currency and period. Two facts are reported under the same precision but they do not have the same value.

(f) *Other validation errors*

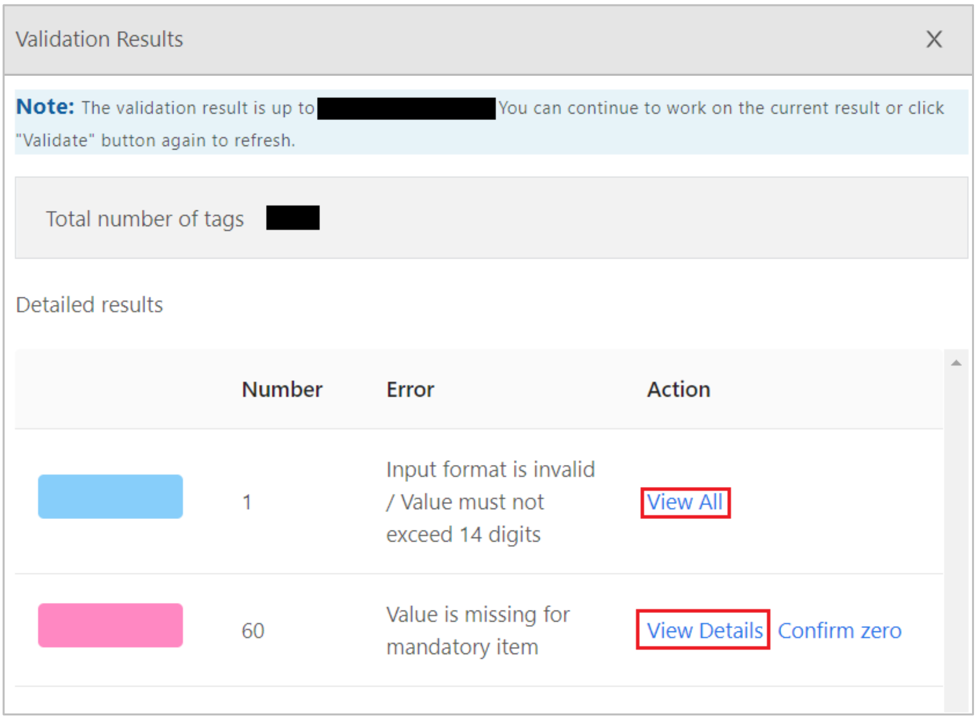
Integrity across tagged data will be checked. For instance, "Service fee received details" must be tagged and entered if "Service income is not zero".

Interactive Validation

140. In addition, there is also interactive validation, i.e. upon invalid format is inputted, an error message will be displayed next to the invalid input box. User should correct the input figures to get rid of the error message.

Rectify the Input Errors

141. Depending on the type of validation errors, user should click the "View All" or "View Details" to review and rectify the errors.

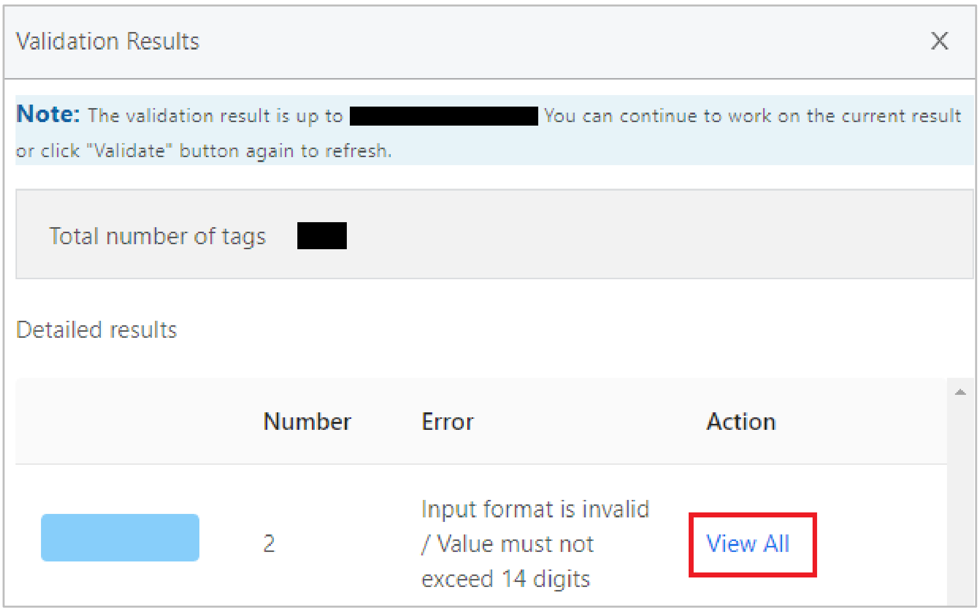


142. For "Input format is invalid / Value must not exceed 14 digits", "Invalid datatype of tags" and "Value / Description is missing for newly added item", click "View All" under the Action column to review and locate the error.

143. For "Value is missing for mandatory item", "Inconsistent duplicate fact values are found" and "Other validation errors", click "View Details" under the Action column, then input/set as "0" or click "Next" to locate each error in all worksheets.

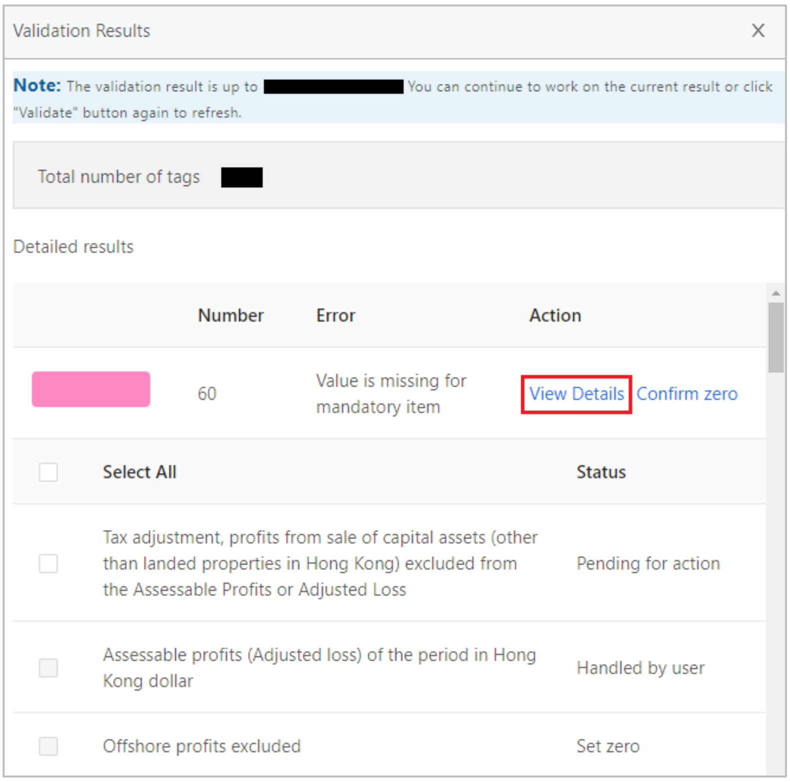
View and Locate errors by "View All"

144. Click "View All" under the Action column to locate the respective errors. The error input boxes will be highlighted with the respective color in the "Validation Results" panel. Users have to review all worksheets to locate the highlighted boxes and rectify the errors identified.



Rectify the errors by "View Details"

145. For "Value is missing for mandatory item", click "View Details" under the Action column to view the missing mandatory items and their handling status.

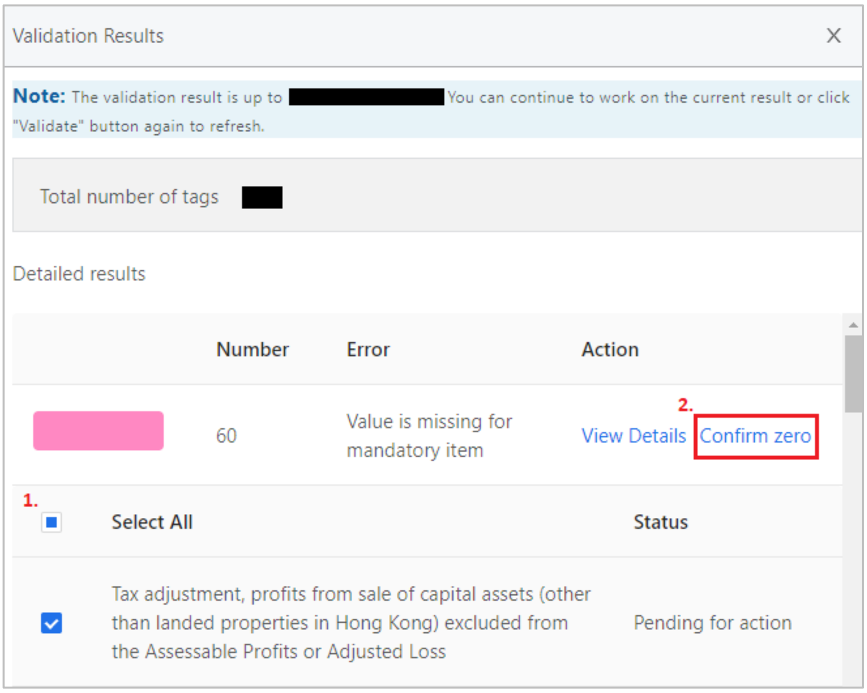


The details of status are tabulated as follows:

Status	Description
Pending for action	The mandatory items have not been inputted by users
Handled by user	The mandatory items have been inputted by users
Set zero	The mandatory items have been set zero by users by clicking "Confirm zero"

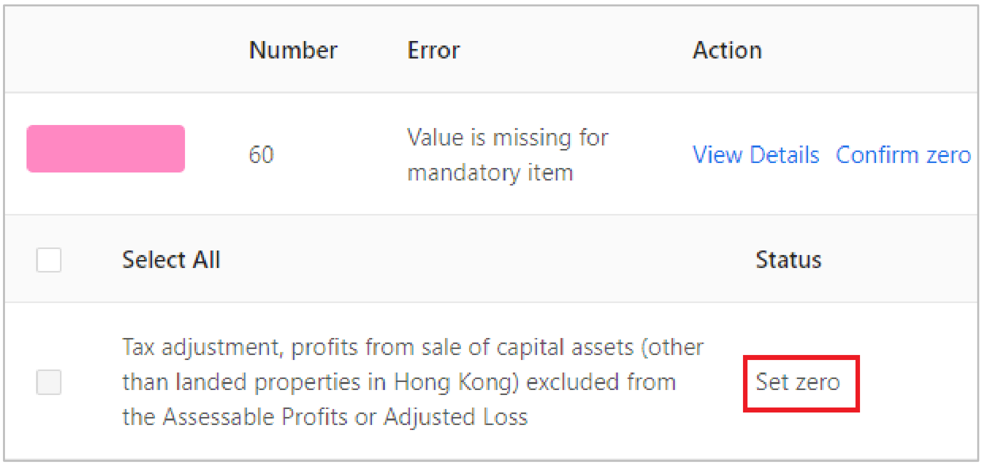
146. Users have to input figures in the relevant input boxes in the template to confirm the missing mandatory items. However, if those identified mandatory items are not applicable, users may either input "0", set as "0" by ticking each relevant preferred labels or ticking the box "Select All" for setting all missing items as "0".

147. After ticking the relevant preferred labels or ticking "Select All" box, click "Confirm zero" to confirm the missing mandatory items as "zero".

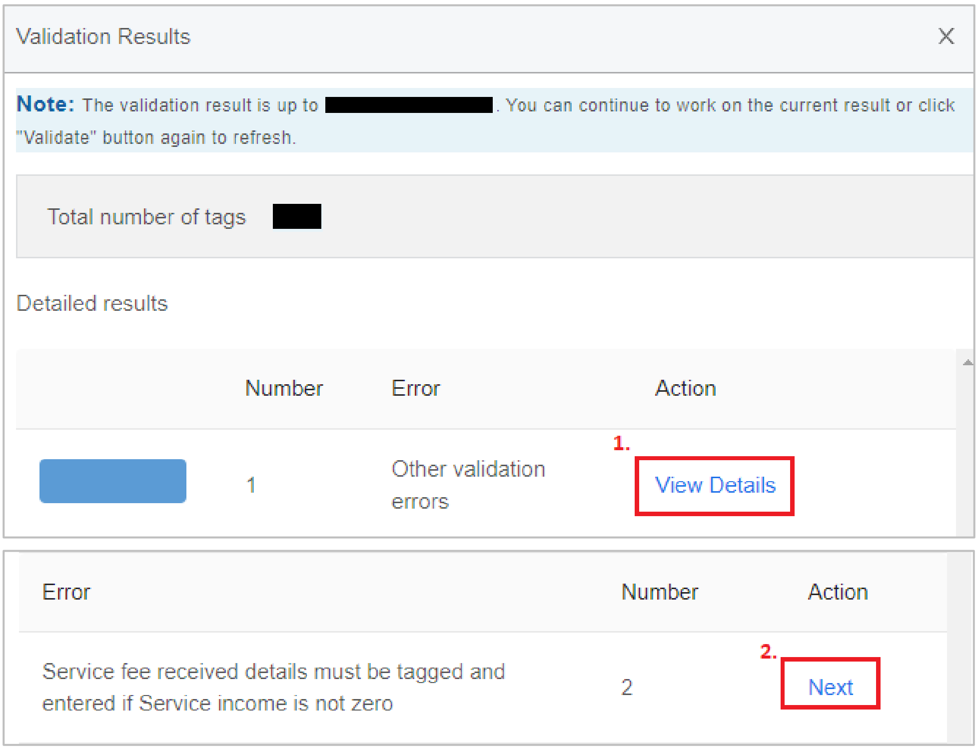


148. A confirmation message box will be popped up. Click "Yes" to proceed.

149. The status of the selected items will be changed as “Set zero” under the Status column. If the status of all the mandatory items are changed to “Set zero” or “Handled by user”, this error has already been rectified.



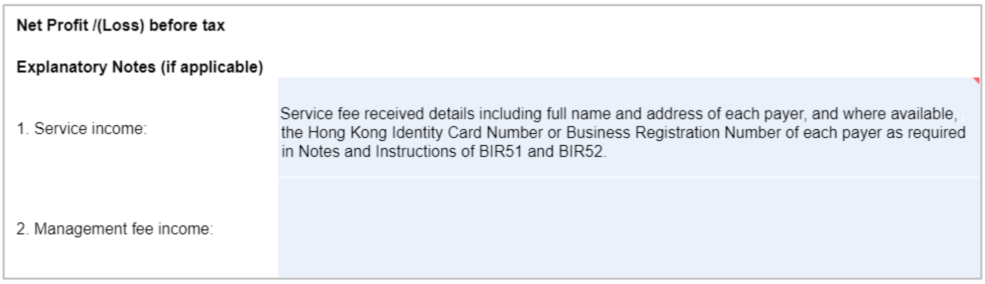
150. For “Inconsistent duplicate fact values are found” and “Other validation errors, click “View Details” under the Action column, then click “Next” to locate each error in all worksheets. The error input boxes will be highlighted with the respective color in the “Validation Results” panel. Users have to review and rectify the errors.



151. Example of “Other validation errors”:

Service fee received details must be tagged and entered if Service income is not zero

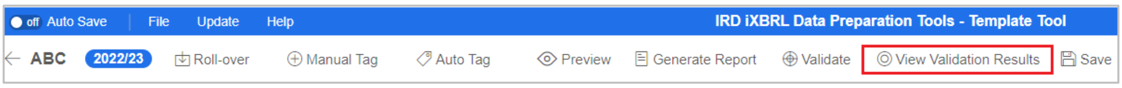
To pass the validation of example above, users have to input the details in the relevant input box, e.g. service fee received details including full name and address of each payer, and where available, the Hong Kong Identity Card No. or Business Registration No. of each payer as required in Notes and Instructions of BIR51 and BIR52. The number of characters to be inputted is limited to 300.



152. If all errors have been rectified or cleared, a pop-up message “Validation is passed” will be prompted.

View Validation Results

153. Click “View Validation Results” on the top menu to view the result after the last press of “Validate”.



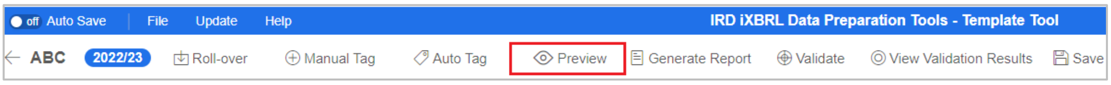
Preview the Tag Attributes

154. The tag attributes define the properties of a tag. The following attributes of the tag can be previewed but cannot be edited in the Template Tool:

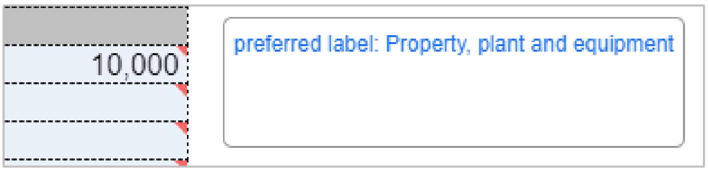
(a) unit attribute;
(b) period type attribute;
(c) period attribute;
(d) scale attribute;

(e) XBRL attribute;
(f) decimals attribute;
(g) balance attribute;
(h) type attribute and
(i) sign reverse attribute

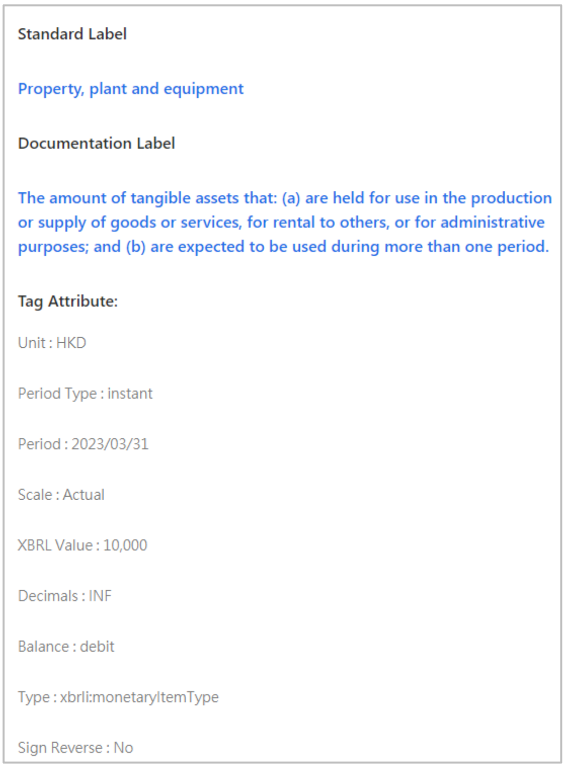
155. To view the tag attributes of the selected tag, click “Preview” on the top menu.



156. Click on the tagged value with small red triangle to view the details of iXBRL attributes.

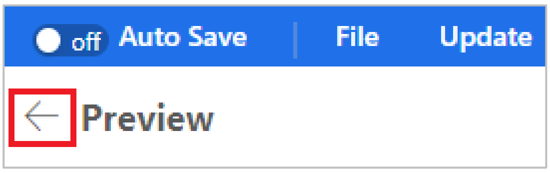


157. The following “Details of iXBRL attributes” panel will be shown on the right.



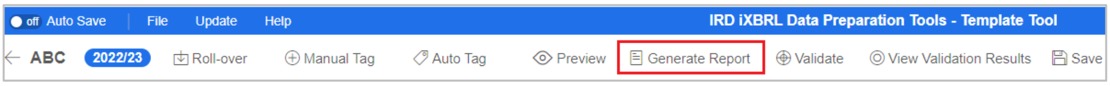
158. Click “X” to close the details.

159. Click “←” button on the top corner to exit preview.

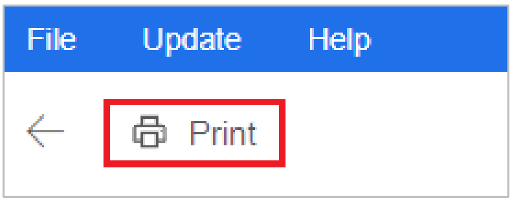


Generate and Print Tagged Report

160. Click “Generate Report” on the top menu to generate a tagged report. The list displayed on the right are the tagged IRD Taxonomy elements and the corresponding data are also numbered on the financial statements or tax computations for users’ reference.



161. Click “Print” on the top left corner. The generated report will be popped up in an internet browser.



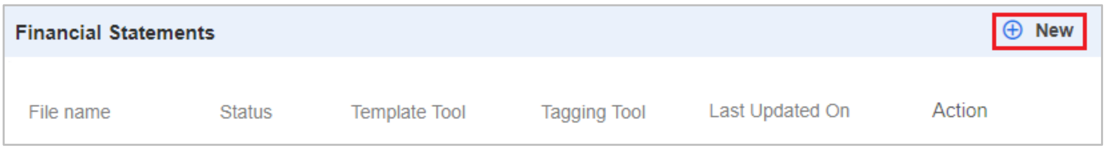
162. Right click at anywhere and select “Print” to proceed. Users are reminded to adjust the printing proportion according to users’ selected printer and enable “Background Graphics” in settings to print the background color of tagged boxes.

I. TAGGING TOOL

Perform Tagging for Financial Statements

Import Source Documents

163. Click “New” in the “Financial Statements” section.



164. Create and input a file name.

165. Click the drop-down arrow under “Choose tool” and select “Tagging Tool”.

166. Import the financial statements source document under “Import file”. Please be reminded only .docx or .doc file is accepted. The requirement for source documents is stated in “Requirement of Source Documents” section.

167. Click the drop-down arrow under “Taxonomy schema” and select the appropriate Taxonomy schema.

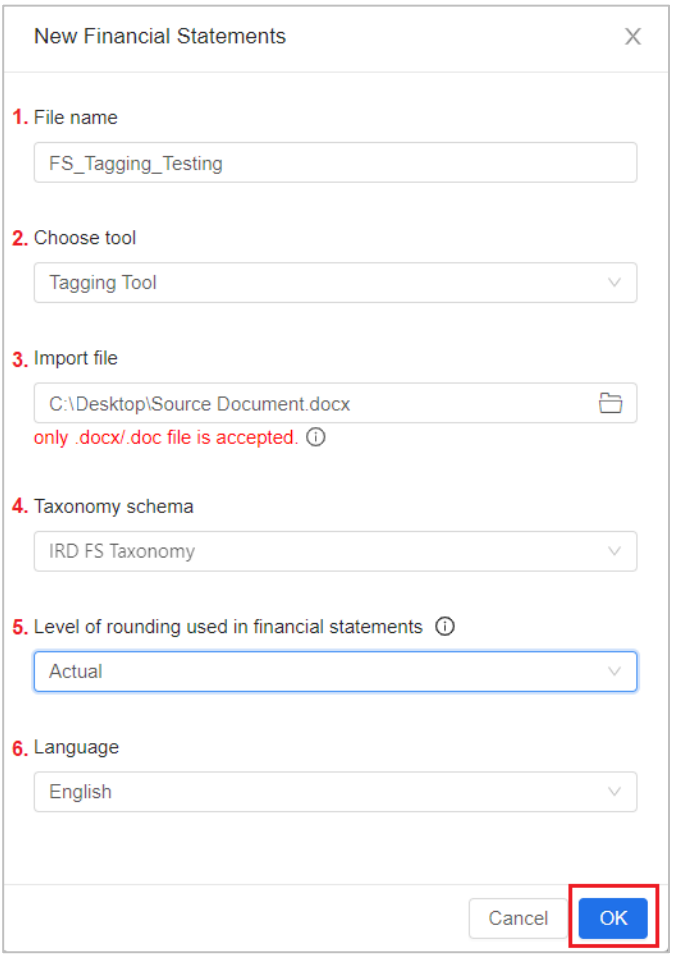
Taxonomy Schema	
IRD FS Taxonomy	The financial statements are prepared in accordance with full HKFRSs as issued by the Hong Kong Institute of Certified Public Accountants.
IRD FS-PE Taxonomy	The financial statements are prepared in accordance with the HKFRS for Private Entities, which is also applicable to enterprises adopting SME-FRF and SME-FRS.

168. Click the drop-down arrow under “Level of rounding used in financial statements” and select the appropriate rounding of figures used in the financial statements.

Level of Rounding	
Actual	Applies to financial statements which presents its figures in exact number.
Thousands	Applies to financial statements which presents its figures in thousands.
Millions	Applies to financial statements which presents its figures in millions.
Billions	Applies to financial statements which presents its figures in billions

169. The "Language" is defaulted as "English".

170. Click "OK" to proceed.



Omissions/Errors in the Source Documents

171. In case omissions/errors are found in the imported source documents, users have to update the source documents, then import the updated source documents and perform tagging again. Please be reminded not to modify the finalised xhtml file via other channels.

Tagging

172. Users can choose "Auto Tag" or "Manual Tag" to perform tagging.

173. Users are required to tag Statement of Comprehensive Income, Statement of Financial Position, Notes - Property, Plant and Equipment and Notes - Related Party Transactions if they are contained in their financial statements as required in the IRD Tagging Requirements.

Auto Tagging

Standard Table Format

174. To perform auto tagging on the table in financial statements, double click the table and the table will be highlighted in blue, then click "Auto Tag" on the top menu.

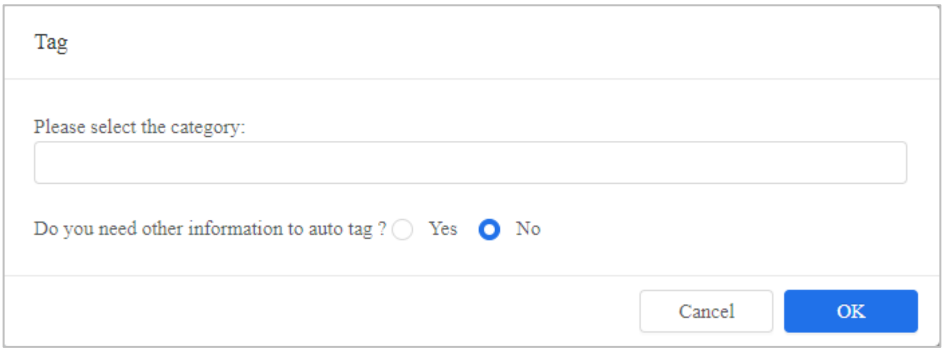
ABC COMPANY

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 MARCH 2023

Double Click the Table

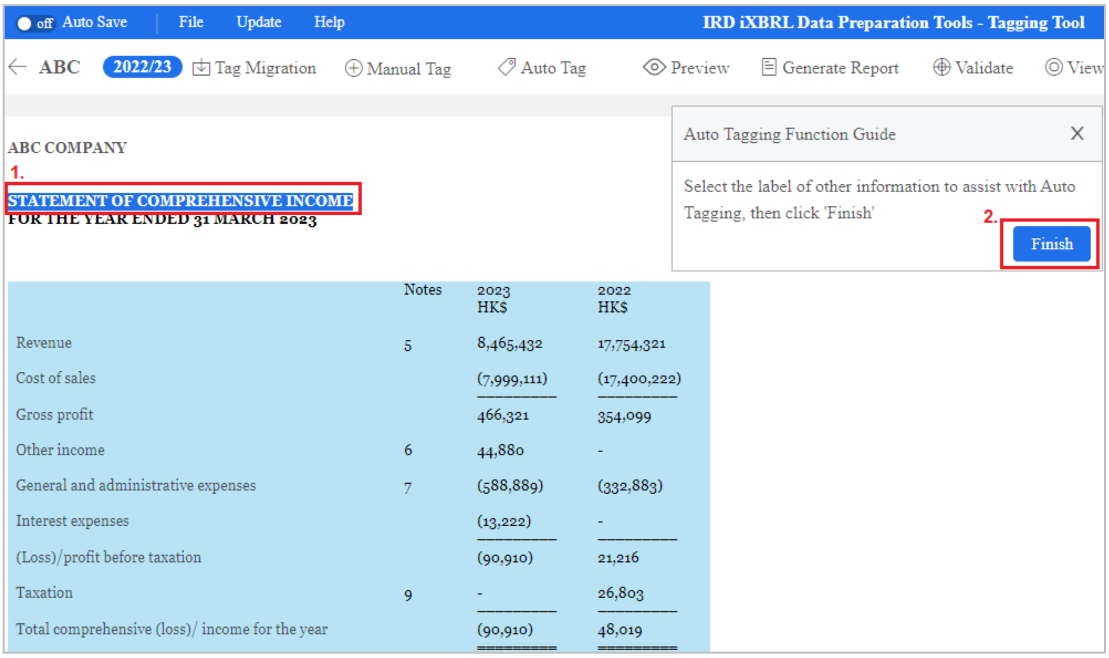
	Notes	2023 HK$	2022 HK$
Revenue	5	8,465,432	17,754,321
Cost of sales		(7,999,111)	(17,400,222)
Gross profit		466,321	354,099
Other income	6	44,880	-
General and administrative expenses	7	(588,889)	(332,883)
Interest expenses		(13,222)	-
(Loss)/profit before taxation		(90,910)	21,216
Taxation	9	-	26,803
Total comprehensive (loss)/ income for the year		(90,910)	48,019

175. Select the appropriate categories to be tagged. Users may choose more than 1 category at once. In case there are no appropriate categories for selection, users may leave the selection box blank and click "OK" to proceed. To expedite searching tag process, different categories as per IRD Taxonomy illustrated in Excel are provided for selection. Upon selection, the tags under that category will be provided as recommendations in priority. However, it does not mean users cannot use the tags under other categories.

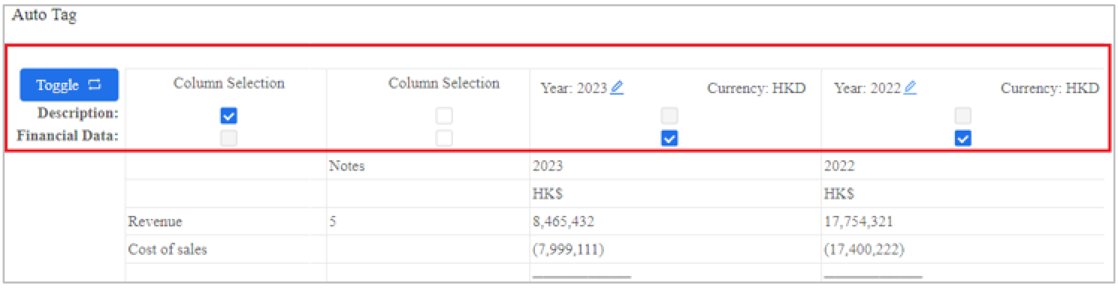


176. If users need other information to perform auto tagging, choose "Yes" and then click "OK".

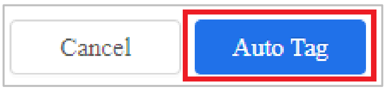
177. Move the cursor to highlight other information, e.g. highlighting name of statement, then click "Finish".



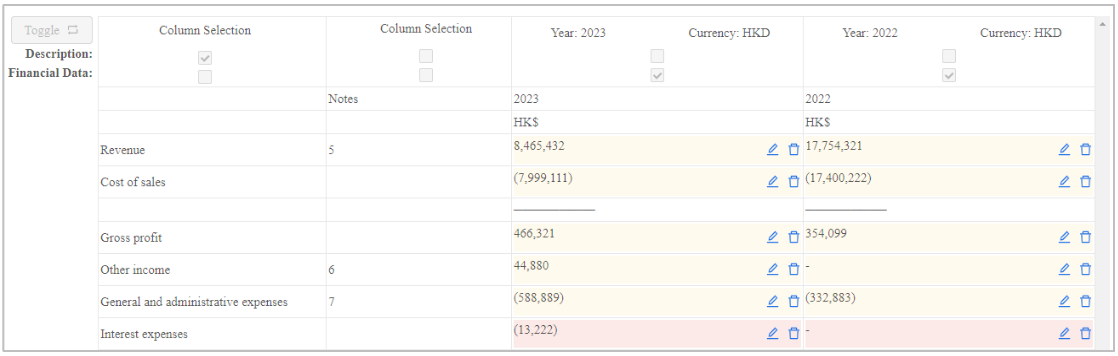
178. Tick "Description" check box under the appropriate "Column Selection". Tick "Financial Data" check box(es) under the appropriate "Column Selection", and adjust "Year" if necessary by clicking " " button and typing in the appropriate year.



179. Click "Auto Tag" to proceed.



180. The results of auto tag will be displayed. The value highlighted in yellow indicates one or more recommended elements are available for users' selection. The value highlighted in red represents no recommended element of the Taxonomy is applicable.



181. Click " " button for the value highlighted in red to tag the item manually. Type in the preferred label of the element under the "Search Taxonomy" bar and click "Search" to search for an appropriate element. Alternatively, users can expand the related categories and search for the appropriate element by clicking the " " button.

182. Click " " button for the value highlighted in yellow to view or edit the elements. Users can view the recommendations under the "Search Recommendations" bar and select the appropriate element if necessary.

183. If the recommended elements are not applicable, users can repeat above steps to tag the item manually.

184. Users can hover the cursor over the value to review the recommended element.

185. Click “ ” button to delete the elements if those items are not applicable or there is no applicable element in the IRD FS Taxonomy or IRD FS-PE Taxonomy. A confirmation message box will be popped up. Click “Yes” to proceed.

186. Click “Confirm” to proceed.

Reverse Table Format

187. If the year of financial data in the selected table is not situated in the header section, click “Toggle” on the left-hand corner to transpose the year label from columns to rows.

188. Update the “Year” by clicking “ ” button and type in the appropriate year.

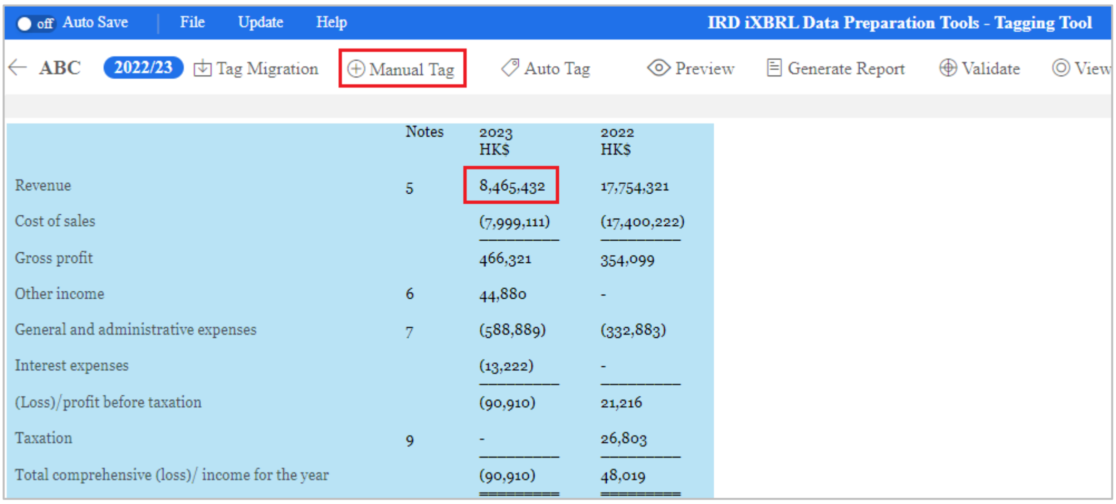
189. If the year of particular financial data is not required to be tagged, click “ ” button to remove.

190. If the column contains description and financial data, tick both ‘Description’ and ‘Financial Data’ check boxes.

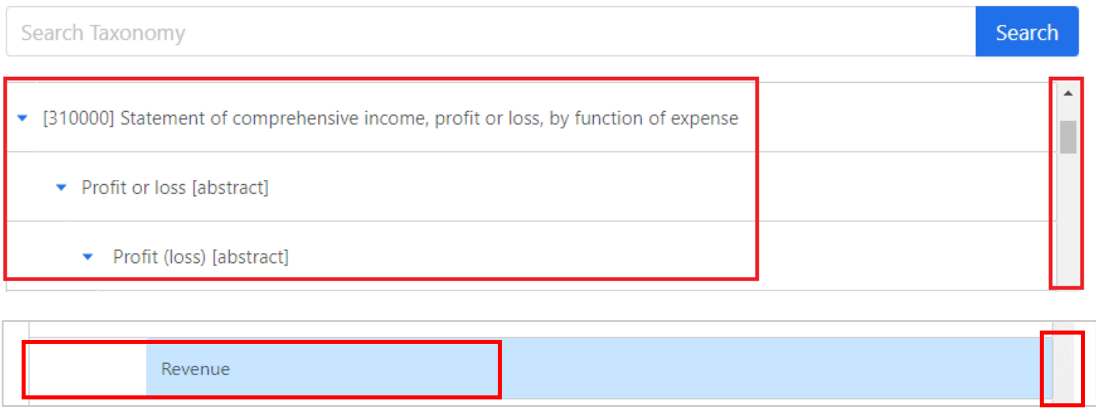
191. Click “Auto Tag” to proceed.

Manual Tagging

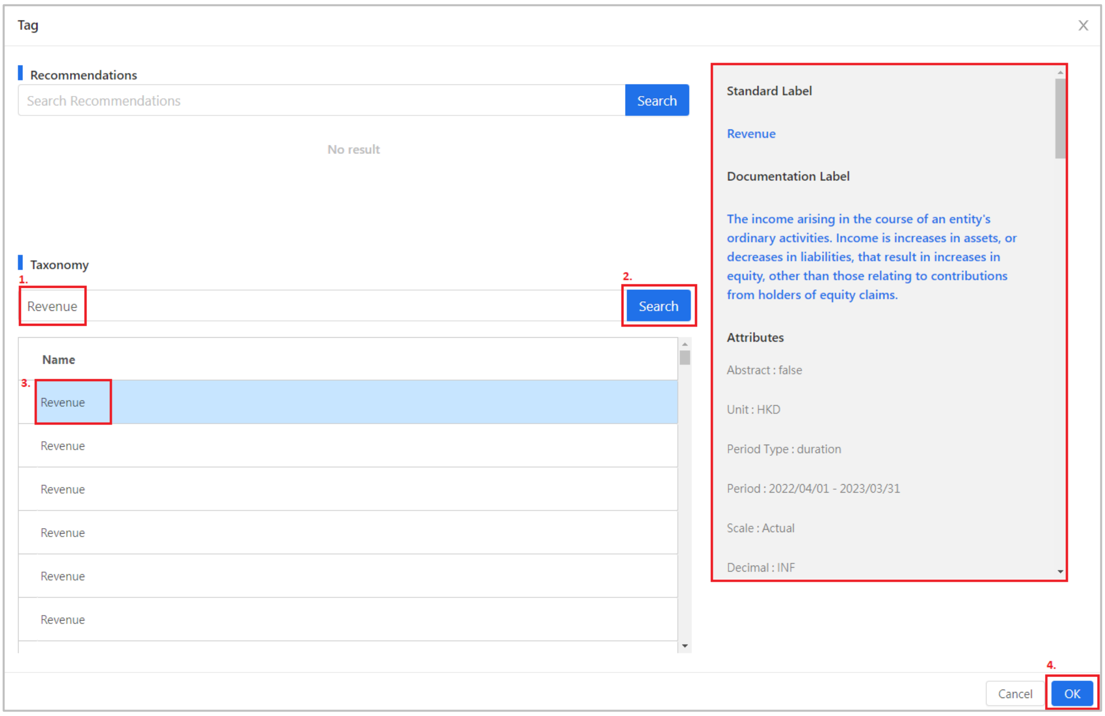
192. Move the cursor to highlight the financial data to be tagged, then click “Manual Tag” on the top menu or right click to select “Manual Tag”.



193. Users can choose an element from the list of taxonomy. For example, if users wish to tag “Revenue”, select “[310000] Statement of comprehensive income, profit or loss, by function of expense” > select “Profit or loss [abstract]” > select “Profit (loss) [abstract]” >select “Revenue”.

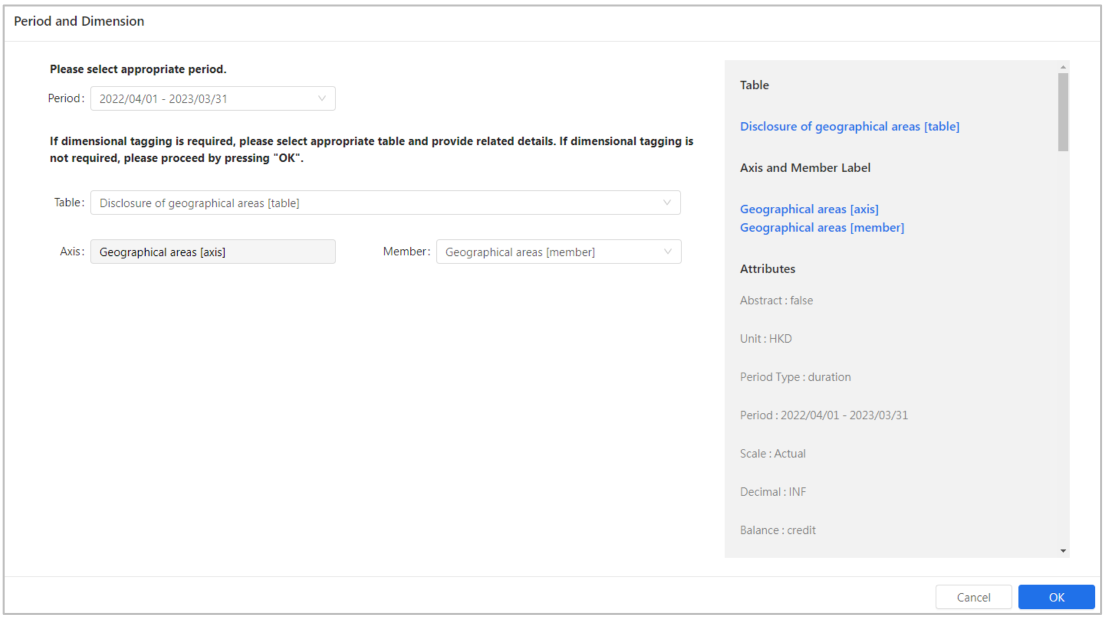


194. Alternatively, users can search for a particular element via entering the preferred label of the element under the "Search Taxonomy" bar and click "Search". The search is case-insensitive. Users can use this feature to quickly search for an element with a matching value.



195. Click "OK" to proceed.

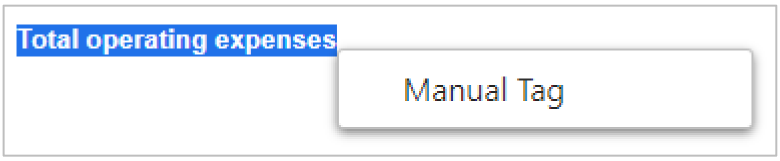
196. If the selected element is a line item that has dimension structure in manual tagging within the IRD FS Taxonomy or IRD FS-PE Taxonomy, a dimensional tagging panel will be popped up and users can perform dimensional tagging accordingly. Users should select the appropriate period and table from the drop-down list. Once users have selected a table, the corresponding "Axis" and "Member" fields will become available in the drop-down list for users to choose from.

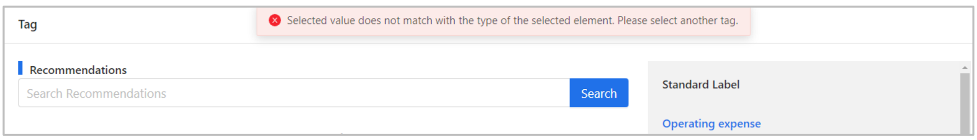


197. After performing dimensional tagging, click "OK" to proceed.

198. Please note that if the highlighted financial data to be tagged in financial statements does not match with the type of element in the IRD FS Taxonomy or IRD FS-PE Taxonomy. The rejection message "Selected value does not match with the type of the selected element. Please select another tag" will be popped up.

199. For example, "Operating expense" which is the "monetary" type of element cannot be used for tagging a phrase or text. If users highlight a phrase or text (e.g. Total operating expenses) instead of a number (e.g. 9,999) for tagging, it will be rejected as follows:





200. Below is the summary of table which shows the types of elements must be used within the IRD FS Taxonomy or IRD FS-PE Taxonomy for the corresponding financial data.

Types Of Element Within The IRD FS Taxonomy Or IRD FS-PE Taxonomy	Examples Of Data To Be Highlighted For Tagging
"monetary" "area" "pure" "per share" "decimal" "shares" "percent"	Numbers: 9,999 1.23
"date"	Date: 01/01/2023
"text block" "text" "duration"	Text: "Sale of goods……"

201. The right panel will also display the following attribute information of the selected element for references:

Fact properties	Description
Standard Label	The default human-readable name of an element. It is unique across the taxonomy.
Documentation Label	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 BIR51, BIR52, IRO and Departmental Interpretation and Practice Notes (DIPN).
Table	The selected Table.
Axis and Member Label	The selected category (axis) and the characteristics (member) of the selected Table.
Attributes	The element attribute defines the property of an element such as its balance, data type, and whether the element is abstract, it may help users understand the intended accounting or tax meaning of an element in a taxonomy.
References	Some of the elements in a taxonomy may contain cross-reference to BIR51, BIR52, IRO and DIPN.

Perform Tagging for Numbers

202. For those “monetary”, “area”, “pure”, “per share”, “decimal”, “shares” or “percent” elements, the numbers without the currency sign (e.g. \$), units (e.g. km²) and percentage symbol (e.g. %) should only be highlighted for tagging.

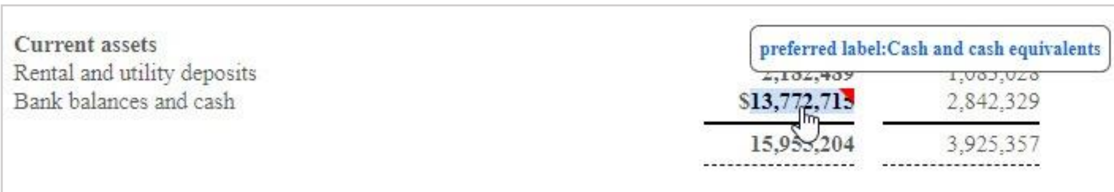
203. Same as above, symbols which indicate negative numbers (e.g. negative sign or brackets) should not be highlighted for tagging.

204. The table below demonstrates users how to highlight numbers in source documents for tagging:

Values Of Financial Statements	**Highlight Numbers Only For Tagging**
\$ 9,999	\$ 9,999
99.99%	99.99%
-9,999	-9,999
(9,999)	(9,999)

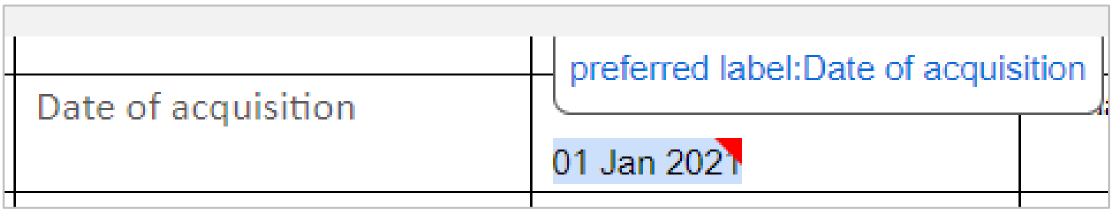
205. For example, users should highlight the numbers without the dollar sign when tagging monetary element.

206. Click “Manual Tag” on the top menu or right click to select “Manual Tag”, choose an appropriate monetary element then click “OK” to proceed. To ensure a correct XBRL value to be tagged, users are reminded to check the reverse attribute to indicate the negative sign by using “Edit Tag Attribute” function as stated in “Reverse Attribute” section.



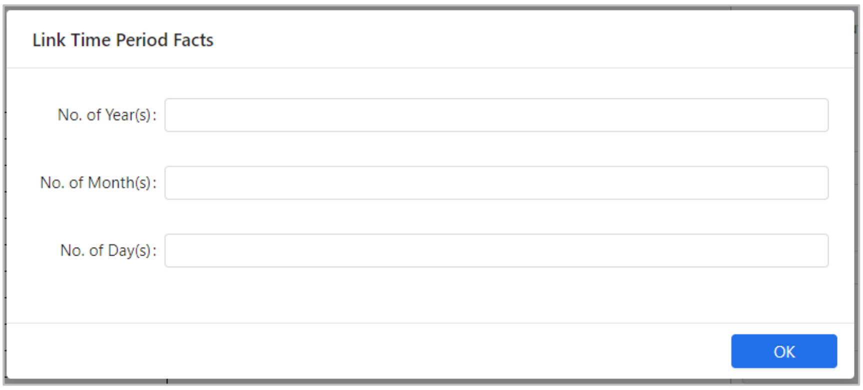
Perform Tagging for Date Element

207. For “date” element, the value to be tagged should be in date format and users should select an appropriate date format using “Edit Tag Attribute” function after tagging.



Perform Tagging for Duration Element

208. Duration format applies to elements which require to cover a period of time, e.g. “useful life measured as period of time, investment property, cost model”. If users select a “duration” type element for tagging, the “Link Time Period Facts” panel will be popped up.



209. Users have to input the value for the duration of time that they would like to report in days, months and/or years. At least one of the fields in the “Link Time Period Facts” panel must be filled and the input value must follow the requirements below:

Fields in the “Link Time Period Facts” panel	**Input requirements**
No. of Year(s)	Input an integer from 0 to 99
No. of Month(s)	Input an integer from 0 to 11
No. of Day(s)	Input an integer from 0 to 30

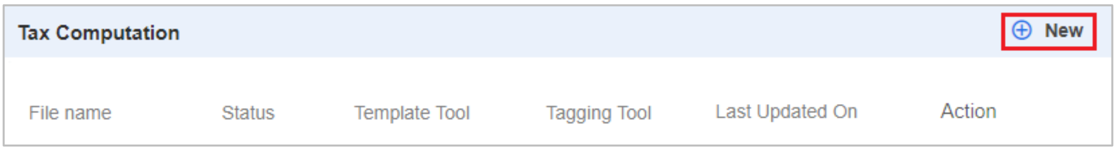
210. Click “OK” to proceed.

211. A small red triangle on the upper right corner of the financial data indicates that the item has been successfully tagged. When the mouse hovers the tagged item, a comment box stating the preferred label will be popped up for users' verification purposes.

Perform Tagging for Tax Computation

Import Source Documents

212. Click "New" in the "Tax Computation" section.



213. Create and input a file name.

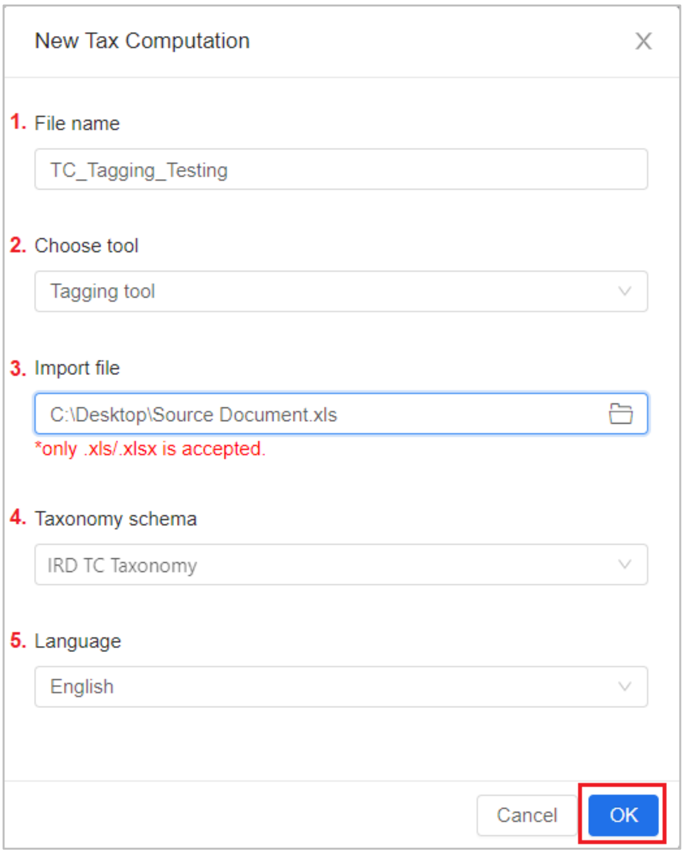
214. Click the drop-down arrow under "Choose tool" and select "Tagging Tool".

215. Import the tax computation source document under "Import file". Please be reminded only .xls or .xlsx is accepted. The requirement for source document is stated in "Requirement of Source Documents" section..

216. The "Taxonomy schema" is defaulted as "IRD TC Taxonomy".

217. The "Language" is defaulted as "English".

218. Click "OK" to proceed.



Omissions/Errors in the Source Documents

219. In case omissions/errors are found in the imported source documents, users have to update the source documents, then import the updated source documents and perform tagging again. Please be reminded not to modify the finalised xhtml file via other channels.

Tagging

220. Users can choose “Auto Tag” or “Manual Tag” to perform tagging.

221. Users are required to tag main tax computation schedules in the tax computation (i.e. items with tax adjustments, depreciation allowance/industrial building allowance/commercial building allowance schedule, detailed Profits and Loss account) if they are contained in their tax computations as required in the IRD Tagging Requirements.

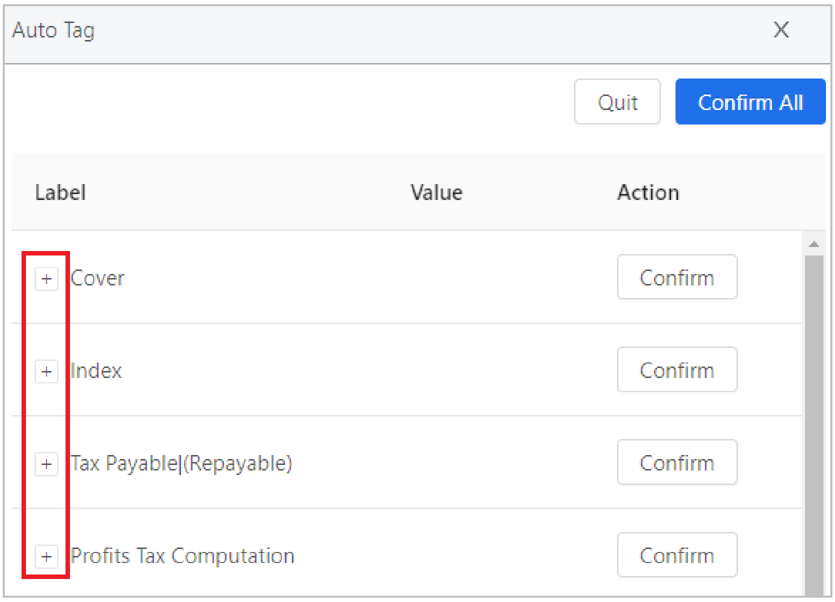
Auto Tagging

222. Click “Auto Tag” on the top menu if users wish to tag the whole tax computation automatically and a confirmation message box will be popped up. Click “OK” to proceed.

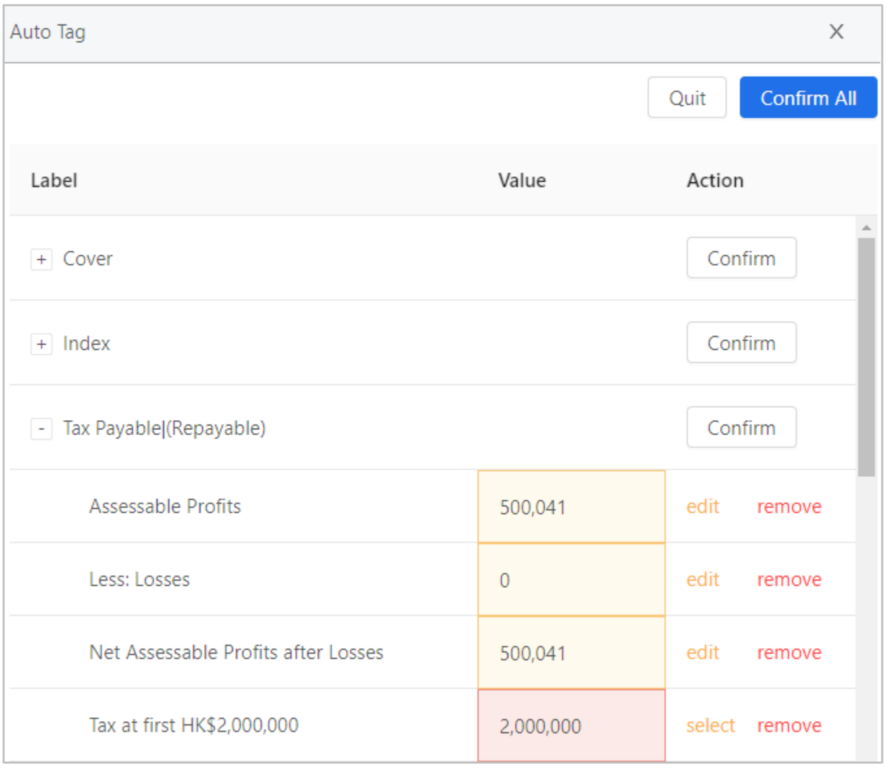
223. The results of auto tag will be displayed. The Tools will automatically identify the suitable elements of the IRD Taxonomy Package. By default, the most recommended element of the IRD Taxonomy Package will be selected when there exist more than one suitable elements.

224. Users can verify the tagging results of each Excel worksheet by clicking the “ + ” button under the Label column. The value highlighted in yellow indicates one or more recommended element of the IRD Taxonomy Package are available for users’ selection. The value highlighted in red represents no recommended element of the Taxonomy is available.

<Worksheets>

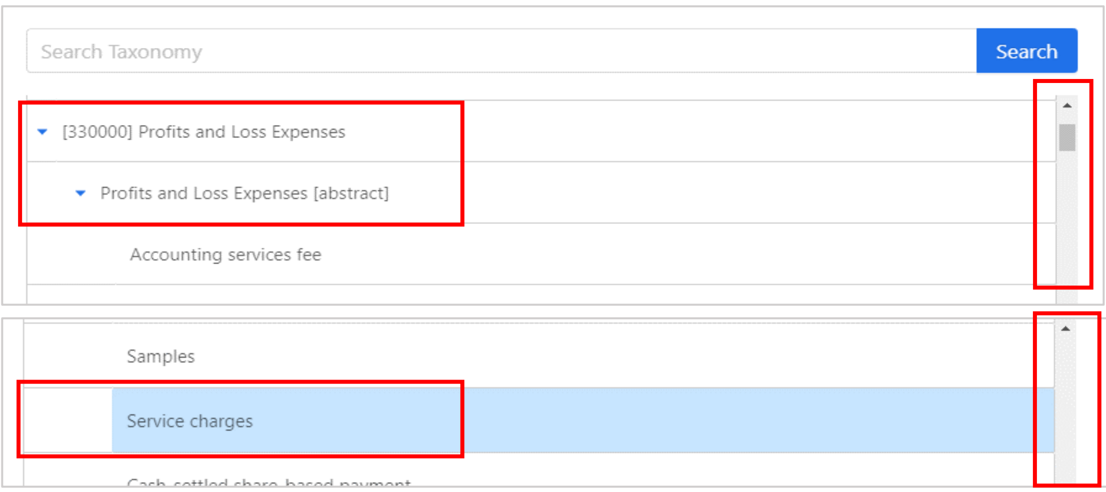


<Auto tagging result highlighted in yellow and red>

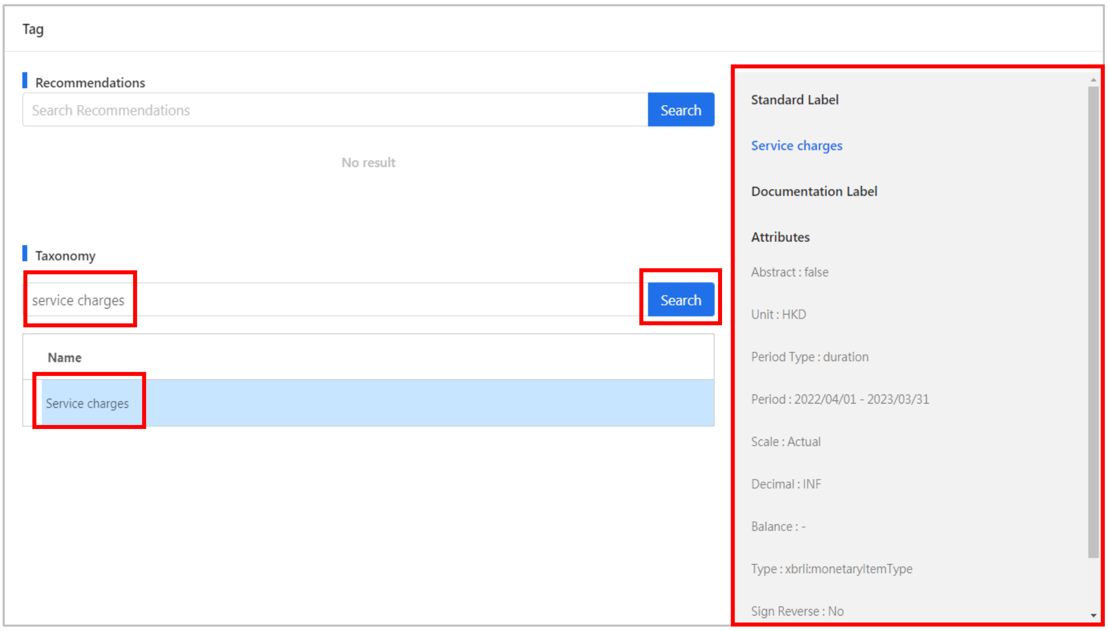


225. Click “select” for the value highlighted in red to tag the item manually.

226. A manual tagging screen will be shown. Users can choose an element from the list of taxonomy. For example, if users wish to tag “Service charges”, select “[330000] Profits and Loss Expenses” > select “Profits and Loss Expenses [abstract] > select “Service charges”.

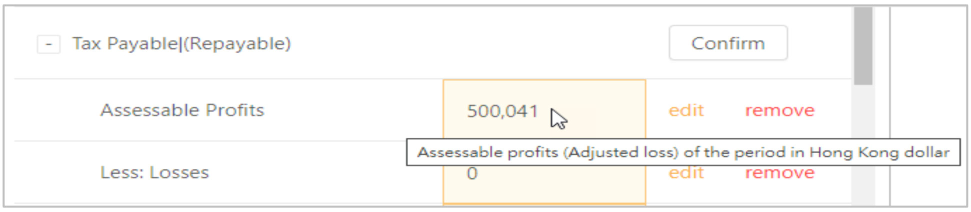


227. Alternatively, users can search for a particular element via entering the preferred label of the element under the "Search Taxonomy" bar and click "Search". The search is case-insensitive. Users can use this feature to quickly search for an element with a matching value.



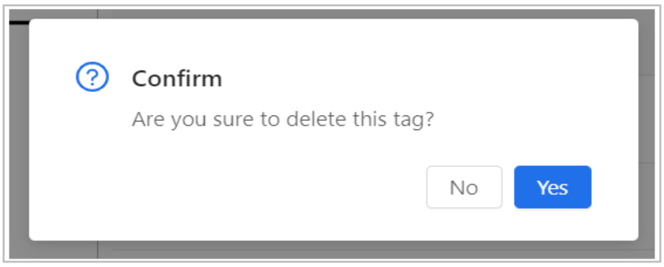
228. Click "OK" to proceed.

229. For the value highlighted in yellow, users can hover the cursor over the value to view the most recommended element of the Taxonomy for the tag.



230. If the recommended element is not applicable, click 'edit' to tag the item manually. Users can view other recommended elements under the "Search Recommendations" bar and select the appropriate element to supersede the recommended element if necessary.

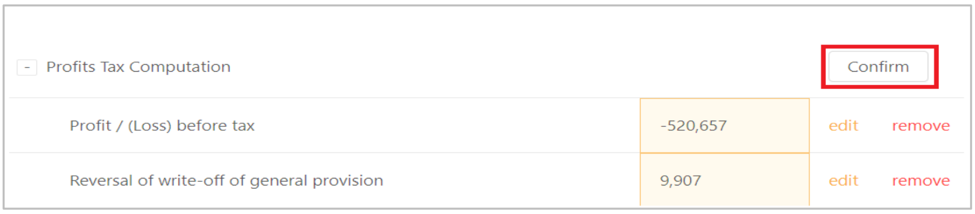
231. Click "remove" to delete the elements if those items are not applicable or there is no applicable element in the IRD TC Taxonomy. A confirmation message box will be popped up. Click "Yes" to proceed.



<Before>

<After>

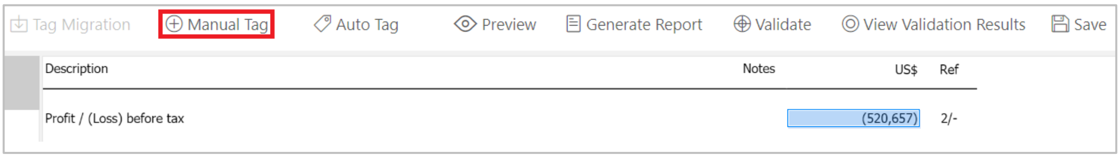
232. Click "Confirm" under the Action column after reviewing all the tags of the selected worksheet. The value highlighted in yellow will be tagged with the default recommended element if manual selection (edit) was not performed.



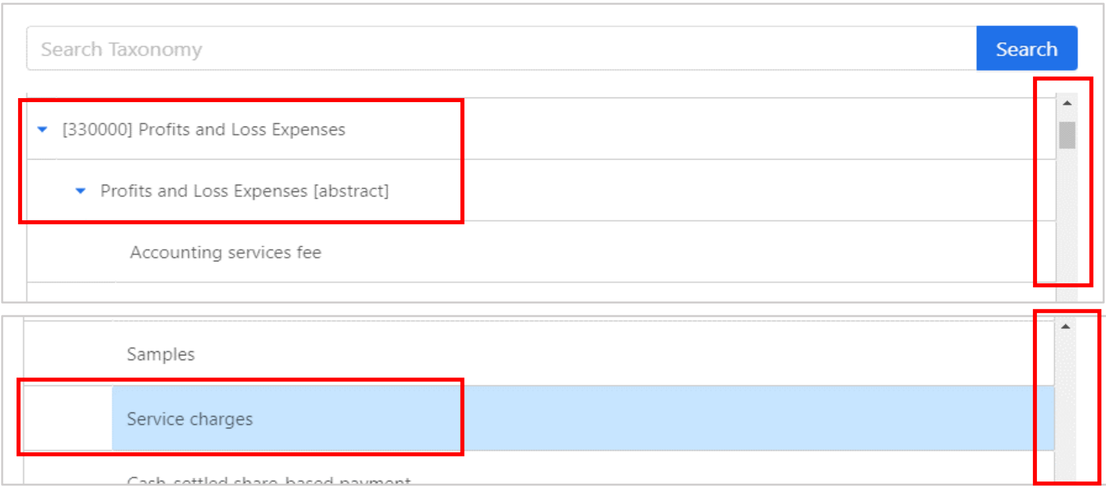
233. User can also click "Confirm All" on the upper right corner of the "Auto Tag" panel to accept the tags as-is in all the Excel worksheets, i.e. the tags in yellow will be tagged with the default recommended element if manual selection (edit) was not performed, the tags in red will be treated as non-tagging item if manual tagging (select) was not performed.

Manual Tagging

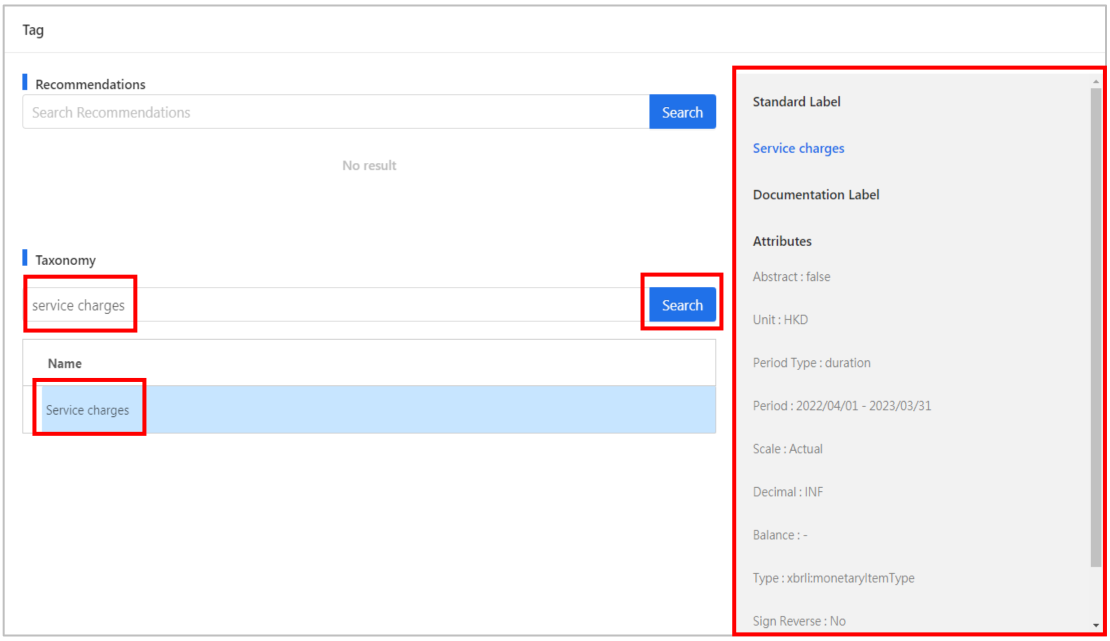
234. Select the tax data to be tagged in the tax computation, then click "Manual Tag" on the top menu or right click and select "Manual Tag".



235. Users can choose an element from the list of taxonomy. For example, if users wish to tag "Service charges", select "[330000] Profits and Loss Expenses" > select "Profits and Loss Expenses [abstract] > select "Service charges".



236. Alternatively, users can search for a particular element via entering the preferred label of element under the Taxonomy bar and click "Search". The search is case-insensitive. Users can use this feature to quickly search for an element with a matching value.



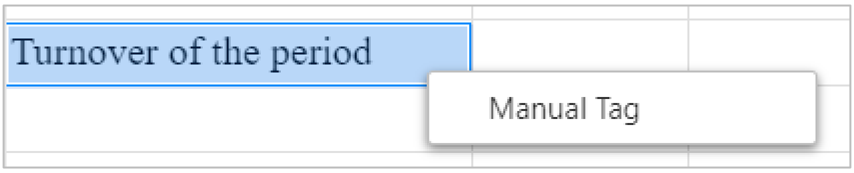
237. Click "OK" to proceed.

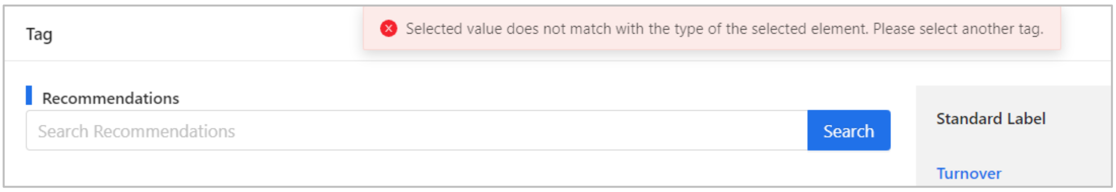
238. A small red triangle on the upper right corner of the figure indicates that the item has been successfully tagged. When the mouse hovers the tagged item, a comment box stating the preferred label will be popped up for users' verification purposes.

239. If no suitable element for the newly added item can be found in the IRD TC Taxonomy, users can leave it untagged.

240. Please note that if the tax data to be tagged in tax computation does not match with the type of element in the IRD TC Taxonomy, the rejection message "Selected value does not match with the type of the selected element. Please select another tag." will be popped up.

241. For example, "Turnover" which is the "monetary" type of element cannot be used for tagging a phrase or text. If users highlight a phrase or text (e.g. Turnover of the period) instead of a number (e.g. 9,999) for tagging, it will be rejected.



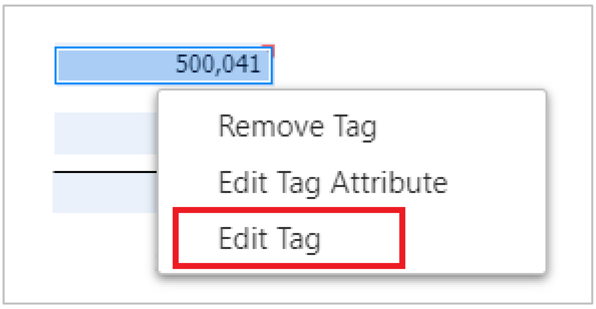


242. Cell format of the source Excel file may affect the tagging result. Below is the summary of table which shows the suggested cell format in Excel file and types of elements must be used within the IRD TC Taxonomy for the corresponding tax data.

Type Of Element Within The IRD TC Taxonomy	**Suggested Cell Format In Excel**	**Tax Data To Be Tagged**
“monetary”	“Number” or “Accounting”	Numbers
“percent”	“Percentage”	Numbers
“text”	“General” or “Text”	Text

Edit Tag

243. In case editing of tags is required after confirming, right click the tagged item and select “Edit Tag”.



244. Users can choose an element from the list of taxonomy.

245. Type in the preferred label of the element under the “Search Taxonomy” bar and click “Search” to search for an appropriate element. Alternatively, users can expand the related categories and search for the appropriate element by clicking the “ ” button.

246. Click “OK” to proceed.

Remove Tag

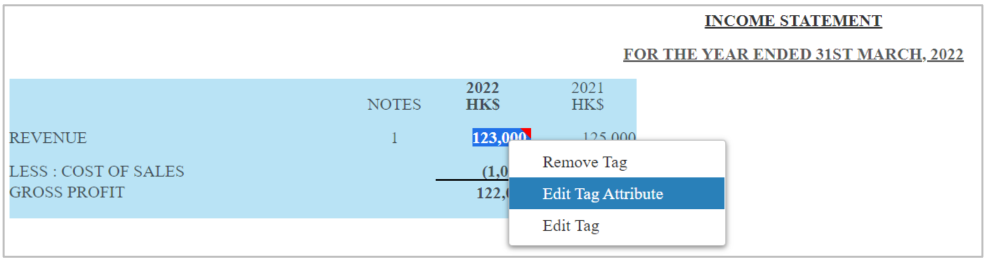
247. Right click the tagged item and select “Remove Tag”.

248. A confirmation message box will be popped up. Click “OK” to proceed.

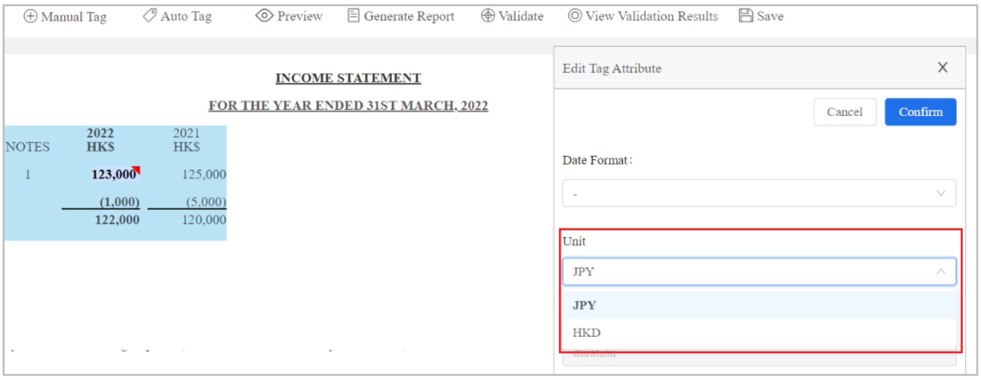
249. The small red triangle will be removed.

Edit Tag Attribute

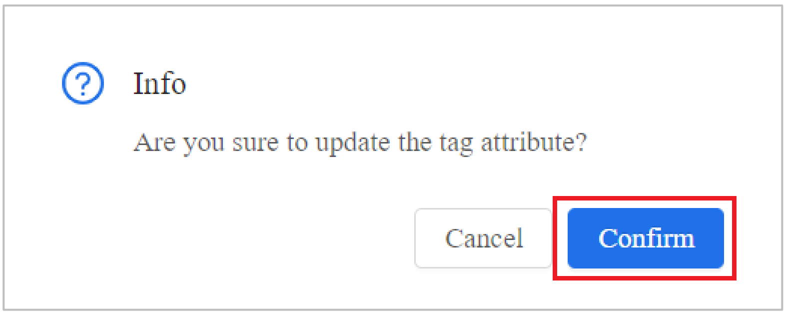
250. Users can edit the tag attribute in case the assigned attribute has to be changed. Right click a tagged value and select “Edit Tag Attribute”.



251. A “Edit Tag Attribute” panel will be popped up on the right of the Tools. Select a value of tag attribute that users would like to edit and click “Confirm”. This action will affect the individual tag only. For example, users may edit the unit attribute from the drop-down menu via “Edit Tag Attribute” panel.



252. Click “Confirm” to update the tag attribute.



253. There are a total of 7 types of tag attribute for Tagging Tool as follows:

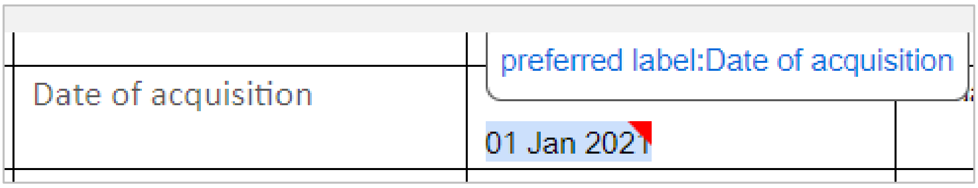
(a) date format attribute;
(b) unit attribute;
(c) period type attribute;
(d) period attribute;
(e) scale attribute;
(f) decimals attribute; and
(g) reverse attribute

The details of each type of tag attribute are elaborated in the below.

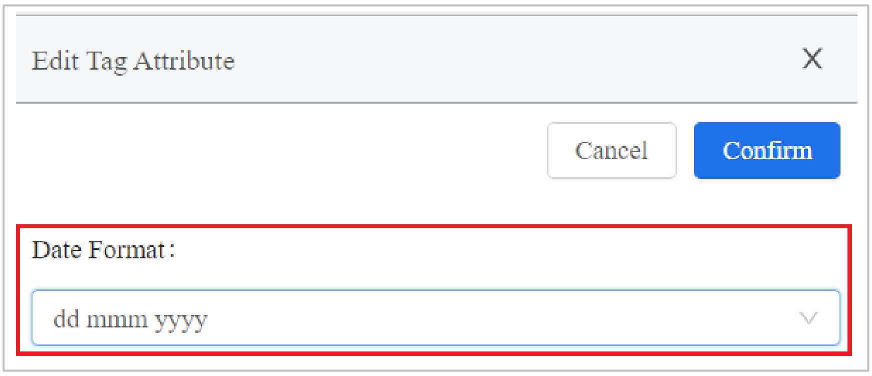
(a) Date Format Attribute

254. Data format attribute refers to the date format reported for the tagged date. The ISO 8601 format of "YYYY-MM-DD" should be used in financial statements or tax computation data files when reporting date value. However, if the tagged date value is not in "YYYY-MM-DD” format, users need not to amend the source document but have to select the corresponding date format via “Edit Tag Attribute” function so as to assist the Tools to interpret the date on the source document correctly.

255. For example, value “01 Jan 2021” is presented in financial statements and is tagged as a “Date of acquisition”.



256. As the tagged value is not in "YYYY-MM-DD" format, “dd mmm yyyy” option should be selected in the “Date Format” to indicate the corresponding date format has been tagged.

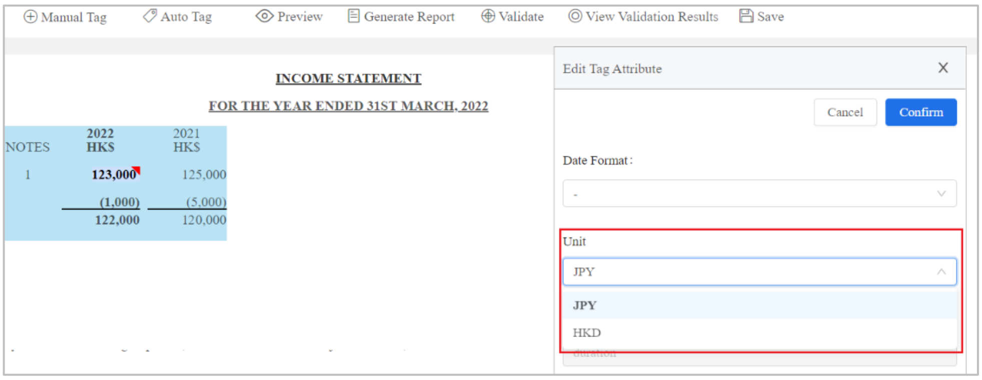


257. 11 types of supported date format are provided in “Edit Attribute” panel for selection:

Date Format	**Example for Tagged Value**
dd-mm-(yy)yy	01-01-2023
dd/mm/(yy)yy	01/01/2023
dd.mm.yyyy	01.01.2023
dd mmm yyyy	01 Jan 2023
dd mmmm yyyy	01 January 2023
dd mmmm, yyyy	01 January, 2023
mmmm dd, yyyy	January 01, 2023
(yy)yy-mm-dd	2023-01-01
(yy)yy/mm/dd	2023/01/01
yyyy年mm月dd日	2023年01月01
dd th mmmm yyyy	1st January 2023

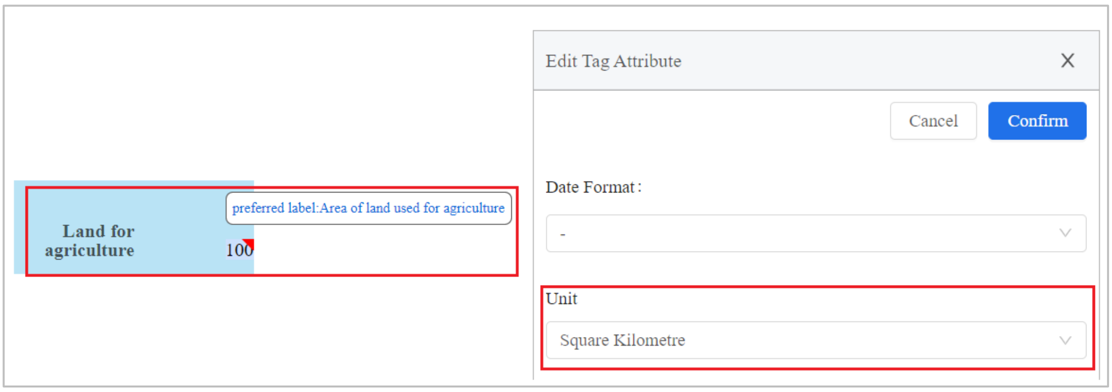
(b) Unit Attribute

258. Unit attribute refers to the unit applied to the XBRL fact. For monetary items, the unit attribute is defaulted as the currency that users have selected in Question 11a "Currency" in the "Enter Basic Information" section.



259. Please note that the available currency option for users to select under "Unit" drop-down menu is either currency that users have selected in the "Enter Basic Information" section or "HKD".

260. For area items (e.g. Area of land used for agriculture), the reported figure must be measured in "Square Kilometre". Please note that, the "Square Kilometre" unit will be assigned to this tag automatically after tagging.



(c) Period Type Attribute

261. Period type attribute shows whether the value tagged is reported for a period of time ("duration") or at a particular point in time ("instant"). This value is defined by the IRD Taxonomy Package and cannot be edited by users.

(d) Period Attribute

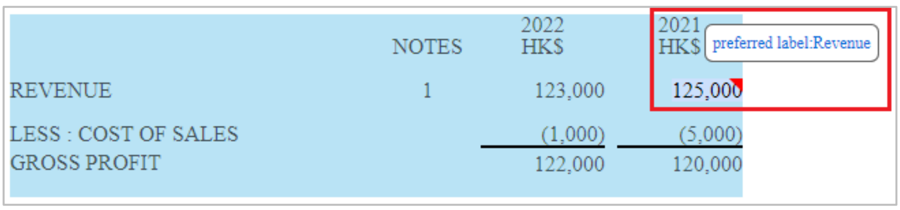
262. Period attribute is pre-defined by the Tools automatically based on the corresponding period inputted in "Basic Information" section or "Additional Information for Tax Computation". The default value for the period attribute is set as follows:

	Tax Computation	Financial Statements
Duration	Basis period	Accounting period
Instant	Basis period end date	Accounting period end date

263. Users can select other period options in period attribute via "Edit Tag Attribute" function. The available option for period attribute is set as follows:

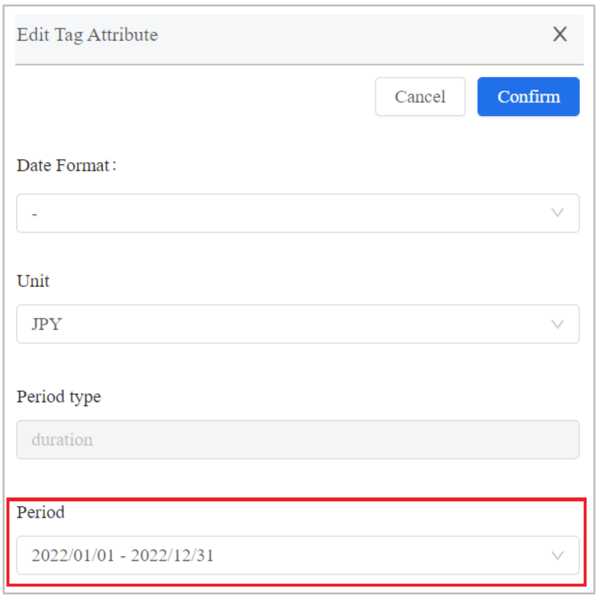
	Tax Computation	Financial Statements
Duration	(a) Basis period (b) Year -1 of basis period	(a) Accounting period (b) Year -1 of accounting period
Instant	(a) Basis period end date (b) Year -1 of basis period end date (c) Year -2 of basis period end date	(a) Accounting period end date (b) Year -1 of accounting period end date (c) Year -2 of accounting period end date

264. For example, the figure "125,000" is required to tagged as "Revenue" for the prior accounting year (2021). The current accounting year is 2022.

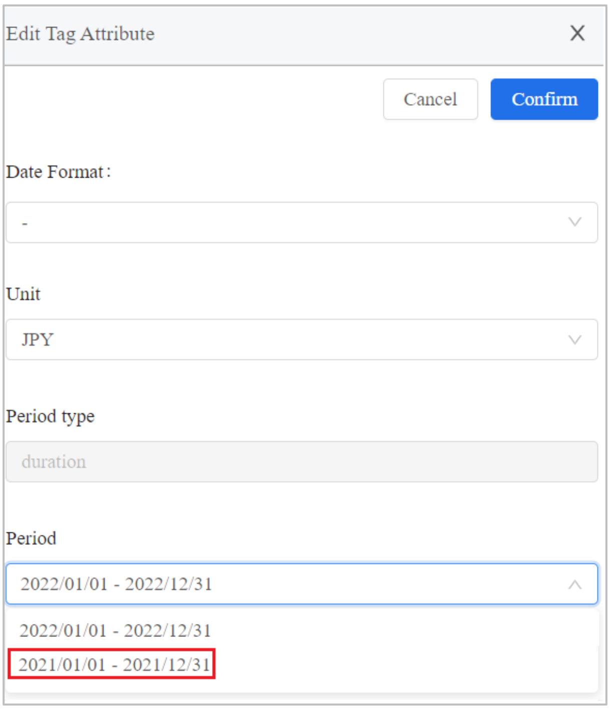


	NOTES	2022 HK$	2021 HK$
REVENUE	1	123,000	125,000
LESS : COST OF SALES		(1,000)	(5,000)
GROSS PROFIT		122,000	120,000

265. After tagging, the default period is the current accounting period that users have inputted in the "Enter Basic Information" section.



266. Users are required to select the prior accounting year (2021) from the drop-down list to represent the figure.



(e) Scale Attribute

267. Scale attribute refers to the scale (i.e. actual, thousands, millions and billions) of the tagged numeric value.

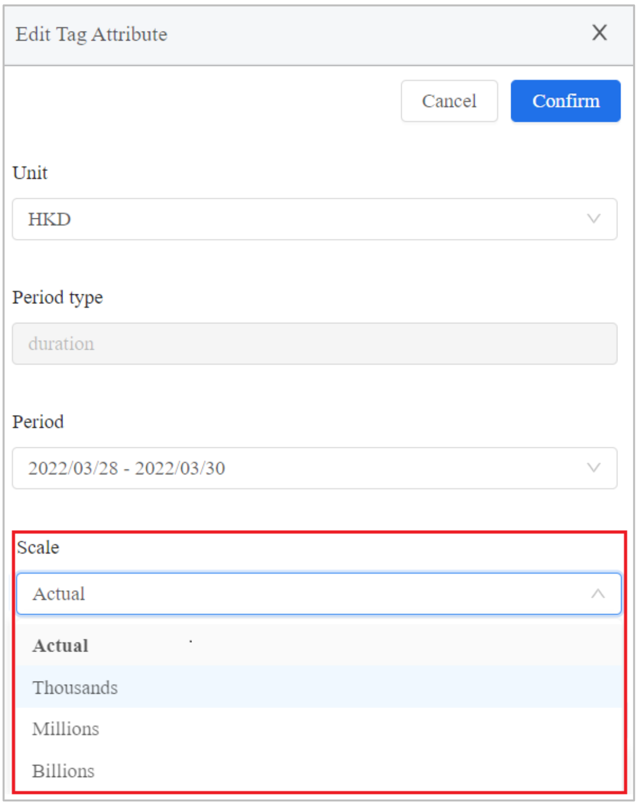
268. For financial statements, the scale tag attribute of the tags is defaulted as the scale that users have selected under "Level of rounding used in financial statements" when starting "New" in the "Financial Statements" section.

269. For tax computation, the scale tag attribute of the tags is defaulted as "Actual".

270. Users can select the appropriate scale for the tag via "Edit Tag Attribute" function.

271. For example, where the "Revenue" is presented in thousands in the tax computation. After tagging, "Actual" will be assigned as the scale attribute automatically.

272. Users have to change the "Scale" from "Actual" to 'Thousands' in scale attribute drop-down menu for that particular tag.



(f) Decimals Attribute

273. The decimals attribute refers to the precision of a fact. The following table shows how to specify the precision level using the decimals attribute.

Accuracy of amount	**Attribute and attribute value to be used**
Absolutely exact monetary, percentage or other amount	Decimals="INF"
Accurate to the nearest whole number	Decimals="0"
Accurate to hundreds	Decimals="-2"
Accurate to thousands	Decimals="-3"

274. The “Decimals” is defaulted as “INF” (i.e. the fact is an absolutely exact value).

275. When duplicate numeric facts are under the same precision level, their values must be the same.

276. When duplicate numeric facts are of different precision levels, users should make sure the facts have the interval overlapped. Otherwise, the facts will be marked as inconsistent duplicate values. The decimal attribute of a fact can be any number between – (X – 1) and +2 where X is the number of digits of the reported figure and must be less than 14.

277. Take the value of 123,456 as an example, where the number of digits is 6, users can specify the “Decimals” from “INF” to any number between -5 to 2. After changing the decimal attribute value, the tagged value and the face presentation will not be changed but the iXBRL fact value will be different.

278. As editing scale attribute affects the value and precision of a fact, users should amend scale attribute before editing decimals attribute if both of the attributes are required to be edited. For more examples, please refer to “Duplicate Fact” section.

(g) Reverse Attribute

279. The reverse attribute of tags specifies whether the sign (+/-) of this tag value should be inverted (for numerical elements only).

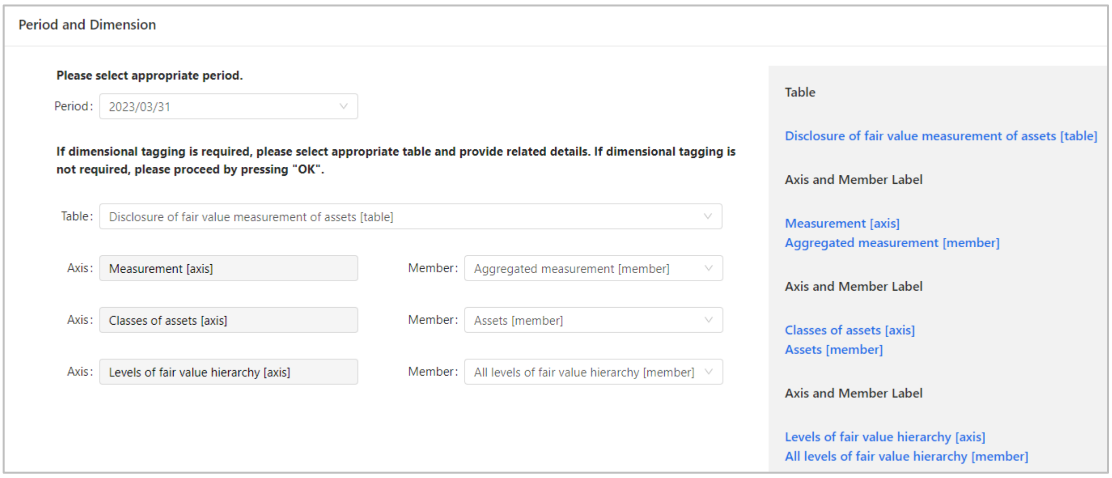
280. The reverse attribute of tags is defaulted as "uncheck" (i.e. will not be inverted).

281. Users should 'check' the reverse attribute as per the presentation format of the values in the source document. Refer to the example above, after highlighting the numbers without the negative sign, users should "check" the reverse attribute to indicate the negative sign by using "Edit Tag Attribute" function.

Highlight Value in Financial Statements or Tax Computation Source Document	☐ Reverse	☑ Reverse
	iXBRL Tagged Value	**iXBRL Tagged Value**
-12,345,678,901,234	12,345,678,901,234	-12,345,678,901,234

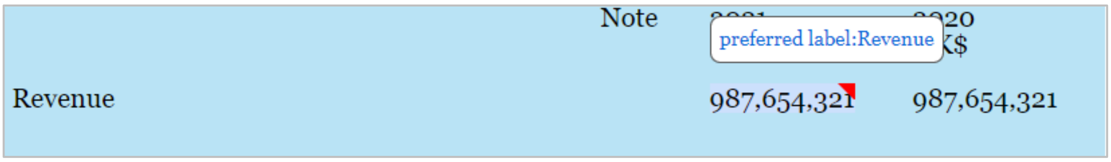
Dimensional Tag

282. If the selected element is a line item that has dimension structure within IRD FS Taxonomy or IRD FS-PE Taxonomy, users can perform dimensional tagging in manual tagging.



283. If dimensional tagging is required, users should select the appropriate period and table from the drop-down list. Once users have selected a table, the corresponding "Axis" and "Member" fields will become available for users to choose from.

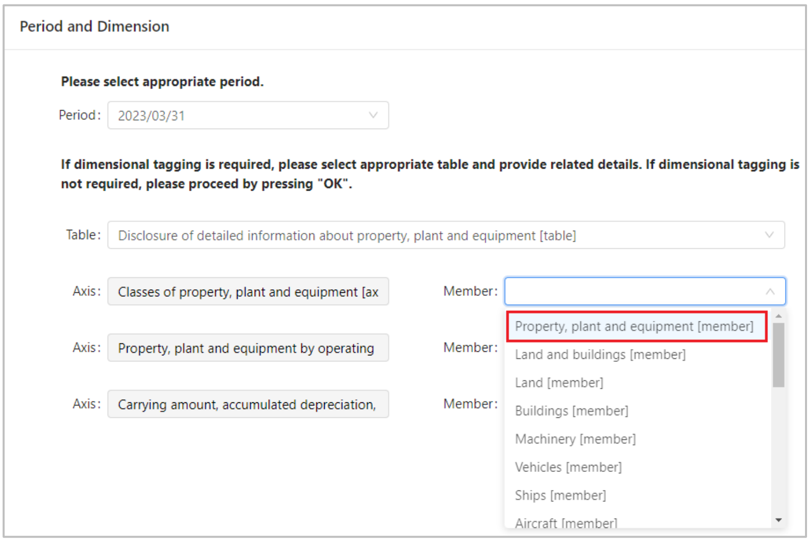
284. After pressing "OK", the related dimension tag will be added to the related value.



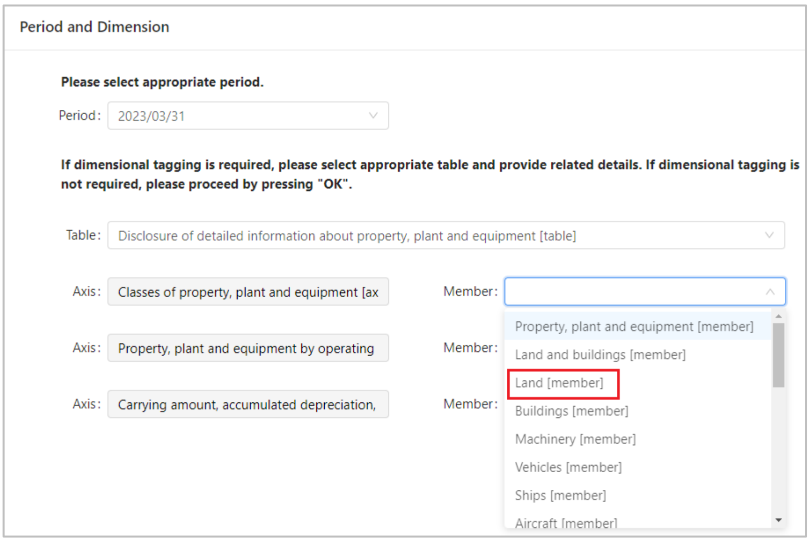
285. Take below financial statements about property, plant and equipment as the example, 6,000 represents the total of all classes of property, plant and equipment. 1,000, 2,000 and 3,000 is a break-down of property, plant and equipment and represents as "Land", "Buildings" and "Machinery" respectively.

	NOTES	2022
Detailed Information		
Land		1,000
Buildings		2,000
Machinery		3,000
		6,000

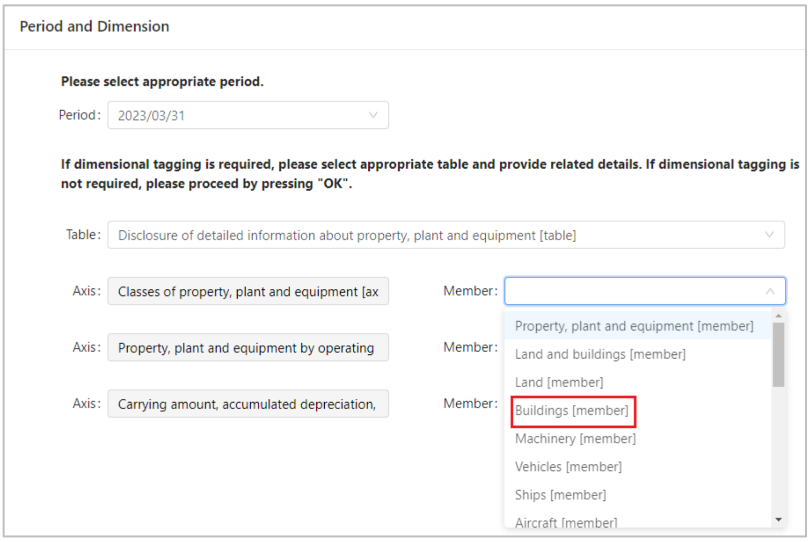
286. When tagging a "Property, plant and equipment", 6,000 should be reported as default member under "Classes of property, plant and equipment [axis]". The default member must be the first option in drop-down list.



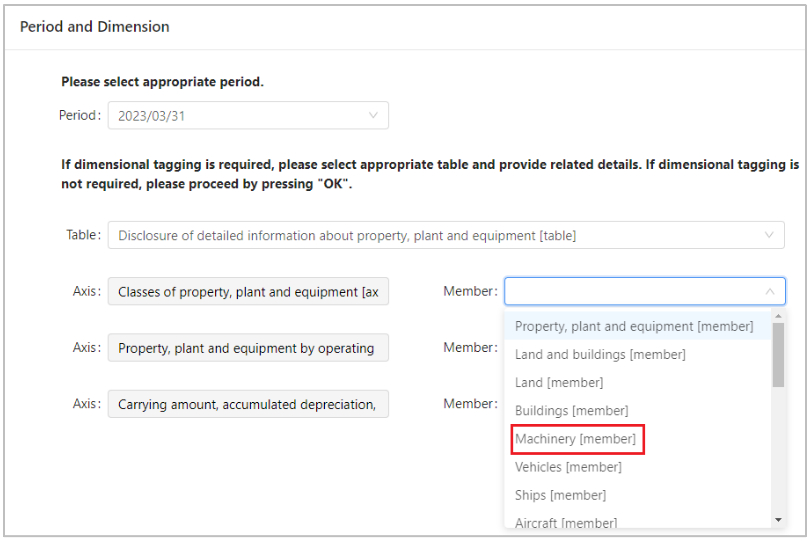
287. 1,000 should be reported as "Land member" under "Classes of property, plant and equipment [axis]" to represent a breakdown.



288. 2,000 should be reported as "Buildings member" under "Classes of property, plant and equipment [axis]" to represent a breakdown.



289. 3,000 should be reported as "Machinery member" under "Classes of property, plant and equipment [axis]" to represent a breakdown.



290. After completing above tagging, the result will be the same as below.

	NOTES	2022
Detailed Information		
Land		1,000
Buildings		2,000
Machinery		3,000
		6,000

Duplicate Fact

291. The same piece of numeric fact MUST NOT BE reported with different data values unless the fact is reported at different rounding levels. All these reported values must be consistent as they are rounded from a single value. In other words, inconsistent duplicate tag for data values is not allowed. In case there are inconsistent figures presented for the same element, an error message will be shown to alert users. After performing auto tagging, duplicate facts with the same precision level may be tagged in different area(s) within the financial statements and tax computation. Users should edit the decimal attribute of those facts in case the facts are inconsistent.

292. The following example shows the inconsistent duplicate tag. The element ‘Revenue’ was reported twice with different values ($987,654,321 and $123,456,789). Two facts are reported under the same precision but they do not have the same value. Clearly, it is not possible for both of these values to be correct and an error is shown in “Validation Results” panel.

	Note	2021 HK$
Revenue	5	987,654,321
Revenue	6	123,456,789

“Validation Results” panel:

	Number	Error	Action
	1	Inconsistent duplicate fact values are found	View Details

Preferred label	Duplicate tag	Number	Action
Revenue	Inconsistent duplicate tags	2	Next

293. Another inconsistent duplicate fact example is shown as follows: Two tags are reported under the different precision and value. Two tags that do not have the intervals overlapped are considered as inconsistent duplicate fact and therefore an error is shown in “Validation Results” panel.

	NOTES	2022 HK$
REVENUE	3	6,005,000
REVENUE	4	6,000,500

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

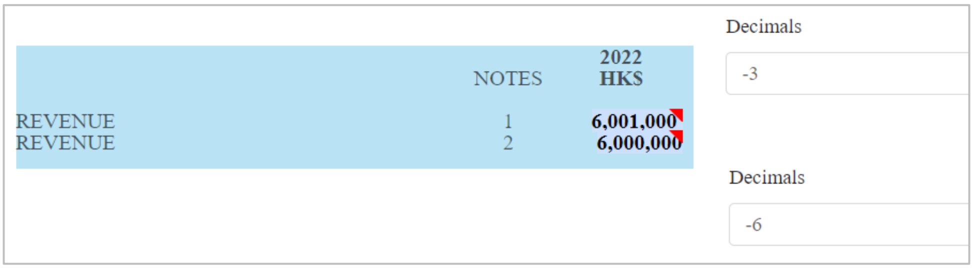
“Validation Results” panel:

	Number	Error	Action
	1	Inconsistent duplicate fact values are found	View Details

Preferred label	Duplicate tag	Number	Action
Revenue	Inconsistent duplicate tags	2	Next

294. Consistent duplicate tags are allowed within financial statements or tax computation Tagging Tool. If the duplicate tag is in the List of Mandatory Items, at least one number is required to be with “INF” decimal attribute for each group of duplicate tags.

295. An example of consistent duplicate tags for “Revenue” tag in financial statements is shown as follows: Two tags with different precision and value have the intervals overlapped.

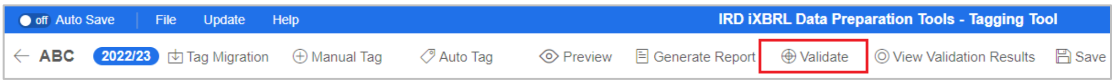


Reported Value	**Value of decimals attribute**	**Accuracy**	**Inferred intervals**
6,001,000	-3	Accurate to thousands	6,000,500 to 6,001,500
6,000,000	-6	Accurate to millions	5,500,000 to 6,500,000

Validations of Tagged Documents

Perform Validation

296. Click "Validate" on the top menu to validate financial statements or tax computation data files.



297. If no error is found, a pop-up message "Validation is passed" will be prompted. Otherwise, a "Validation Results" panel showing the list of errors will be displayed.

Types of Validation Errors

298. In respect of Tagging Tool, there are a total of 4 types of validation errors as follows:

(a) *Tagging is missing for mandatory item*
Users have to tag all mandatory items as required in the List of Mandatory Items under Financial Statements and Tax Computation Tagging Tool.

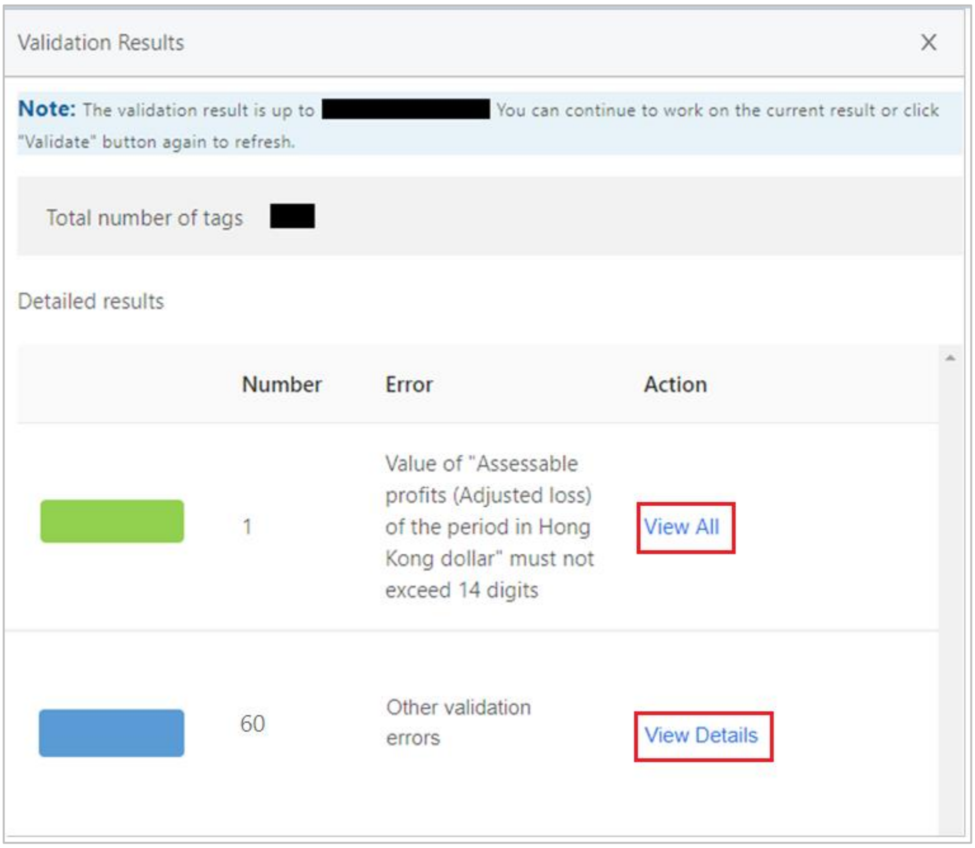
(b) *Inconsistent duplicate fact values are found*
The same piece of numeric fact MUST NOT BE reported with different data values unless the fact is reported at different rounding levels, e.g. the element 'Revenue' was reported twice with different values ($987,654,321 and $123,456,789) despite under same currency and period. Two facts are reported under the same precision but they do not have the same value.

(c) *Value of "Assessable profits (Adjusted loss) of the period in Hong Kong dollar" must not exceed 14 digits*
The value of "Assessable profits (Adjusted loss) of the period in Hong Kong dollar" must not be more than 14 digits.

(d) *Other validation errors*
Integrity across tagged data will be checked. For instance, "Service fee received details" must be tagged if "Service income is not zero".

Rectify the Errors

299. Depending on the type of validation errors, user should click the "View All" or "View Details" to review and rectify the error.

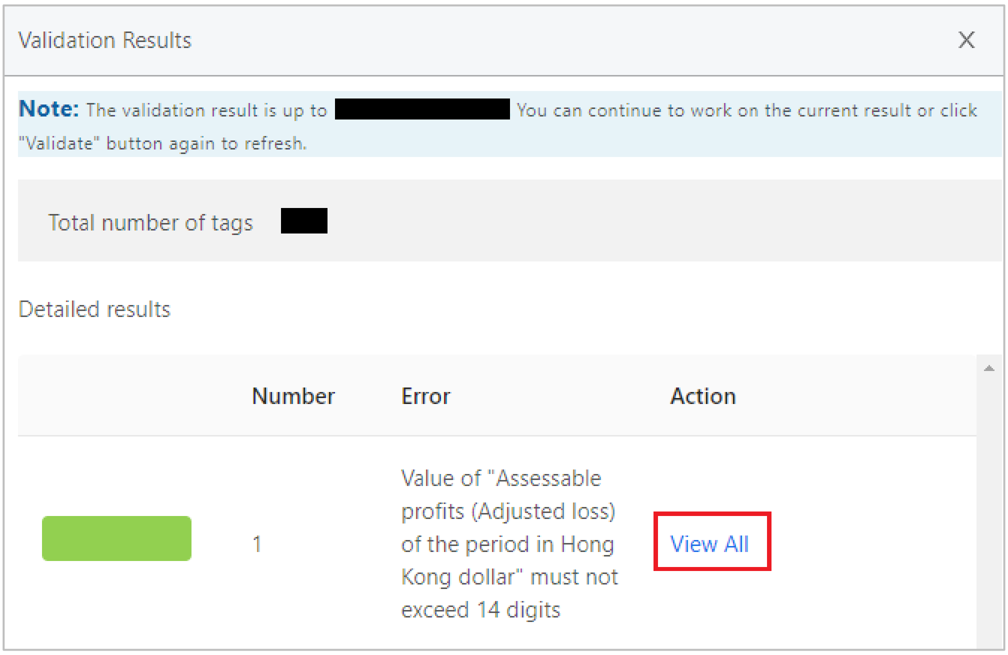


300. For "Value of "Assessable profits (Adjusted loss) of the period in Hong Kong dollar" must not exceed 14 digits", click "View All" under the Action column to review and locate the error.

301. For "Tagging is missing for mandatory item", "Inconsistent duplicate fact values are found" and other validation errors, click "View Details" under the Action column, then input/set as "0" or click "Next" to locate each error.

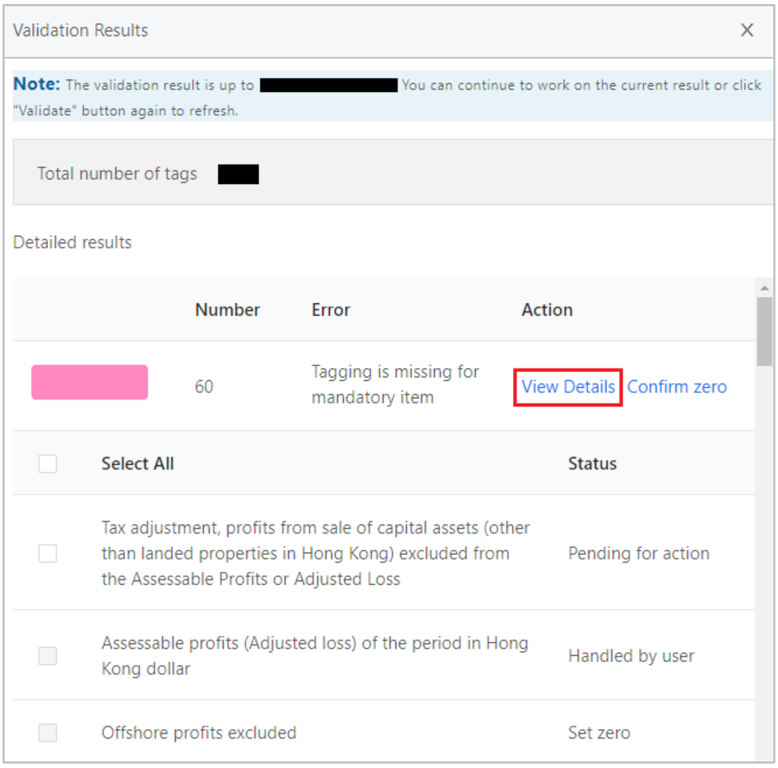
View and Locate errors by “View All”

302. Click “View All” under the Action column to locate the respective errors. The error cells will be highlighted with the respective color in the “Validation Results” panel. Users have to check any incorrect figure is tagged and rectify the errors identified.



Rectify the error by "View Details"

303. For "Tagging is missing for mandatory item" validation error, click "View Details" under the Action column to view the missing mandatory items and their handling status.

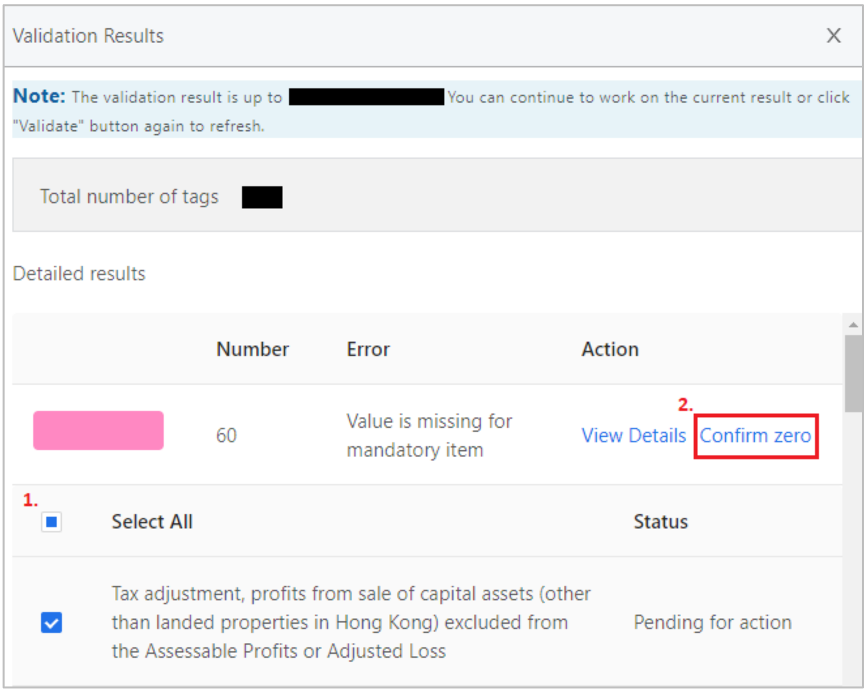


The details of status are tabulated as follows:

Status	**Description**
Pending for action	The mandatory items have not been tagged by users
Handled by user	The mandatory items have been tagged by users
Set zero	The mandatory items have been set zero by users by clicking "Confirm zero"

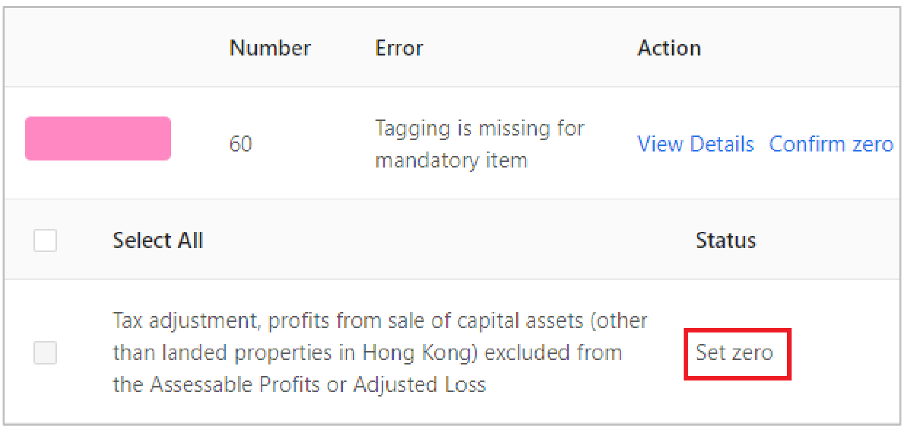
304. Users have to tag the relevant values in the source documents to rectify the errors. However, if those identified mandatory items are not applicable, users may either set as "0" by ticking each relevant preferred labels or ticking the box "Select All" for setting all missing items as "0".

305. After ticking the relevant preferred labels or ticking "Select All" box, click "Confirm zero" to confirm the missing mandatory items as "zero".

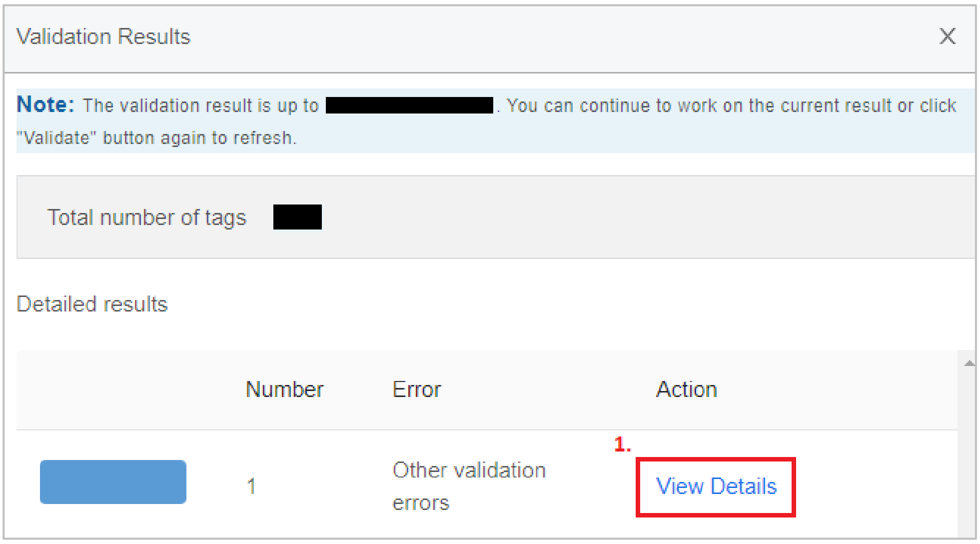


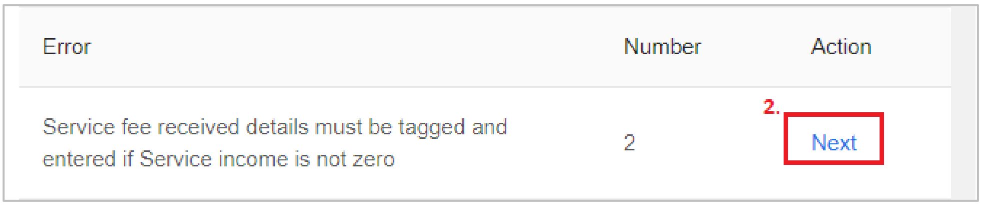
306. A confirmation message box will be popped up. Click "Yes" to proceed.

307. The status of the selected items will be changed as "Set zero" under the Status column. If the status of all the mandatory items are changed to "Set zero" or "Handled by user", this error has already been rectified.



308. For “Inconsistent duplicate fact values are found” and “Other validation errors”, click “View Details” under the Action column, then click “Next” to locate each error in all worksheets. The error cells will be highlighted. Users have to review and rectify the errors.

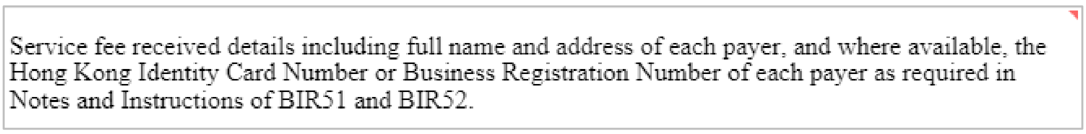




309. Examples of “Other validation errors”:

Service fee received details must be tagged and entered if Service income is not zero

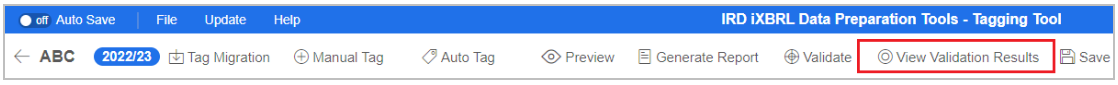
To pass the validation of example above, users have to tag the details in a cell. e.g. service fee received details including full name and address of each payer, and where available, the Hong Kong Identity Card No. or Business Registration No. of each payer as required in Notes and Instructions of BIR51 and BIR52. Users can tag the details [in text format] in one cell or tag the details in separate cell using the same tag.



310. If all errors have been rectified or cleared, a pop-up message "Validation is passed" will be prompted.

View Validation Results

311. Click "View Validation Results" on the top menu to view the validation result after the last press of "Validate".

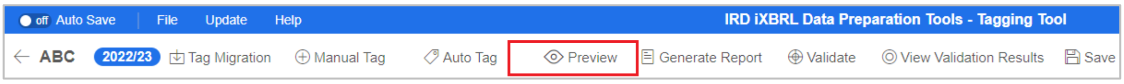


Preview the Tag Attributes

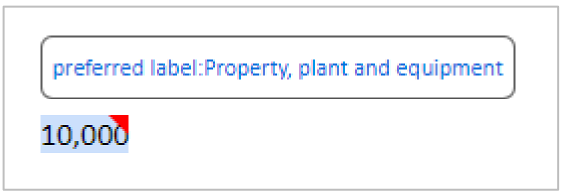
312. The tag attributes define the properties of a tag. The following attributes of the tag can be previewed in the Tagging Tool:

(a) date format attribute;
(b) unit attribute;
(c) period type attribute;
(d) period attribute;
(e) scale attribute;
(f) XBRL attribute;
(g) decimals attribute;
(h) balance attribute;
(i) type attribute; and
(j) sign reverse attribute

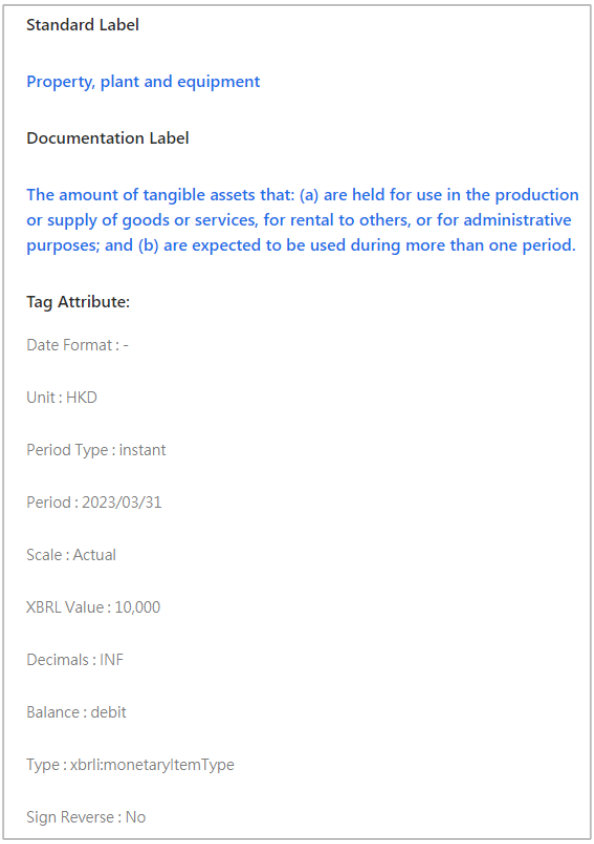
313. To view the tag attributes of the tag, click "Preview" on the top menu.



314. Click on the tagged cell with small red triangle to view the details of iXBRL attributes.



315. The following “Details of iXBRL attributes” panel will be shown on the right:

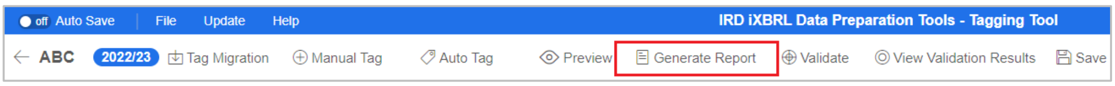


316. Click “X” to close the details.

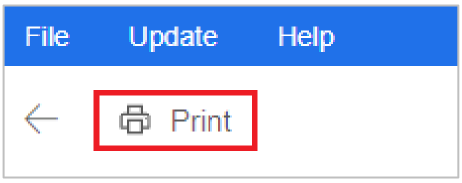
317. Click “←” button on the top corner to exit preview.

Generate and Print Tagged Report

318. Click “Generate Report” on the top menu to generate a tagged report. The list displayed on the right are the tagged IRD Taxonomy elements and the corresponding data are also numbered on the financial statements or tax computations for users’ reference.



319. Click “Print” on the top left corner. The generated report will be popped up in an internet browser.

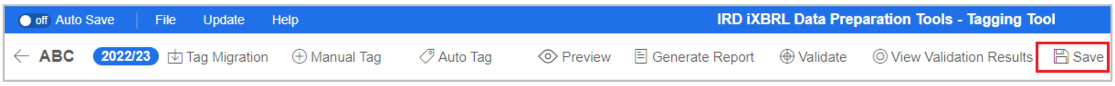


320. Right click at anywhere and select "Print" to proceed. Users are reminded to adjust the printing proportion according to users' selected printer and enable "Background Graphics" in settings to print the background color of tagged boxes.

J. SAVE, DELETE OR ACCESS TO PARTIALLY COMPLETED WORK

Save Partially Completed Work

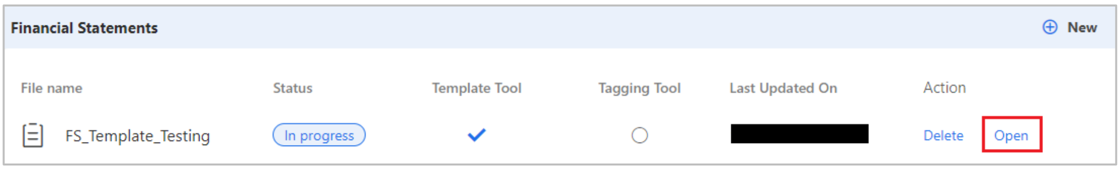
321. Click “Save” on the top menu to save the partially completed financial statements or tax computation.



322. A message “Saved Successfully.” will be displayed.

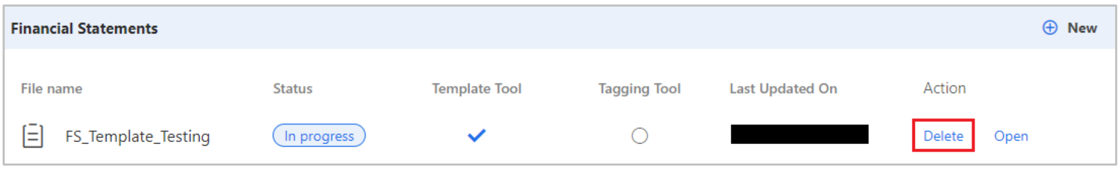
Access to Partially Saved File

323. Choose the appropriate file under “Financial Statements” section or “Tax Computation” section in the workspace interface and click “Open”.



Delete Partially Saved File

324. Choose the file to be deleted under “Financial Statements” section or “Tax Computation” section in the workspace interface and click “Delete”.



325. A confirmation message box will be popped up.

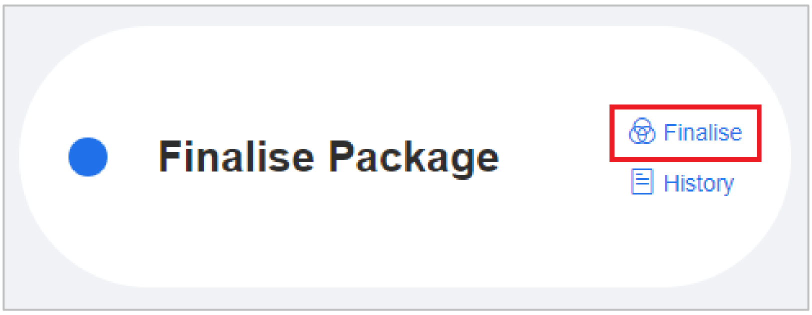
326. Click “YES” to confirm.

K. FINAL PACKAGE GENERATION

327. After inputted templates or tagged documents are completed, a final package in xhtml format can be generated by the Tools for the prepare of e-filing of Profits Tax returns.

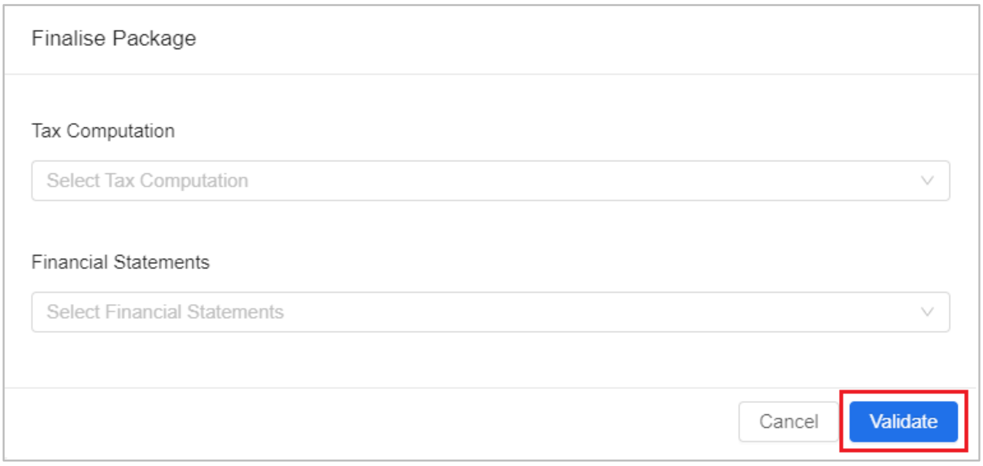
Finalise Package

328. Return to the workspace interface by clicking "←" button on the top menu of Template Tool and Tagging Tool. Click "Finalise" at "Finalise Package" section. Users are reminded to save the data files before proceeding to finalise package.

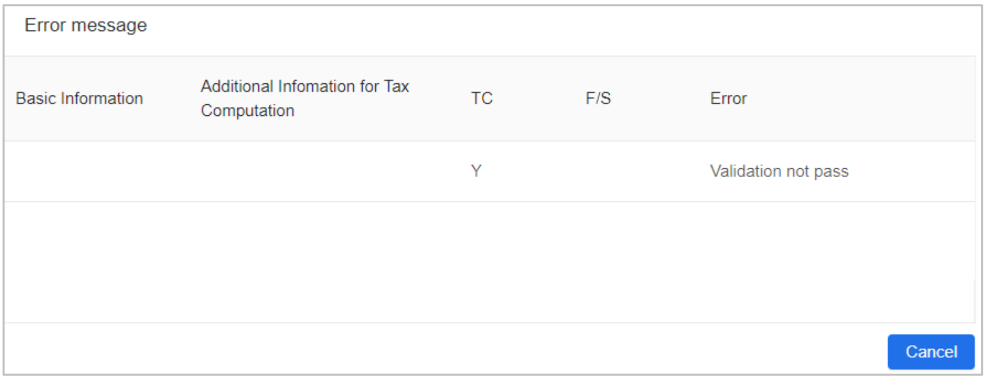


329. Select either or both validated financial statements or tax computation data file(s) from the drop-down list.

330. Click "Validate" to perform final validation.



331. An “Error message” panel will be popped up if “Basic Information”, “Additional Information for Tax Computation”, financial statements and tax computation data files have errors identified. Users have to go back to the relevant sections and rectify all the identified errors before finalisation.



332. There are a total of 10 types of validation errors as follows:

(a) Error(s) is(are) identified in “Basic information”. Please go back to “Basic information” and press “Validate” to identify error(s);
(b) Error(s) is(are) identified in “Additional information for Tax Computation”. Please go back to “Additional information for Tax Computation” and press “Validate” to identify error(s);
(c) Tax Computation Validation not pass;
(d) Financial Statements Validation not pass;
(e) Criteria for using Template Tool to prepare iXBRL data file for tax computation is not met. For details, please refer to User Guide;
(f) Criteria for using Template Tool to prepare iXBRL data file for financial statements is not met. For details, please refer to User Guide;
(g) The following item(s) must not be provided and tagged for corporation:
    (i) Mandatory contributions made for proprietor or partners under the Mandatory Provident Fund Schemes Ordinance
    (ii) Mandatory contributions made for proprietor or partners details
    (iii) Partner's salary, partner's spouse salary;
(h) The following item(s) must not be provided and tagged for partnership:
    (i) Cash-settled share-based payment

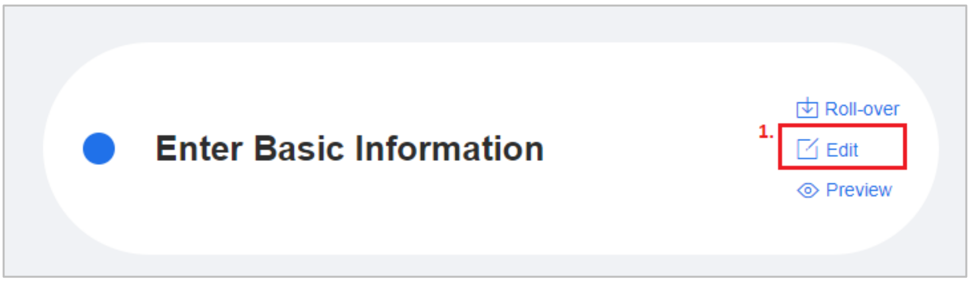
(ii) Equity-settled share-based payment, shares issued by the company
(iii) Equity-settled share-based payment, shares issued by group company with recharge
(iv) Equity-settled share-based payment, shares issued by group company without recharge
(v) Share-based payment details
(vi) Director remuneration;

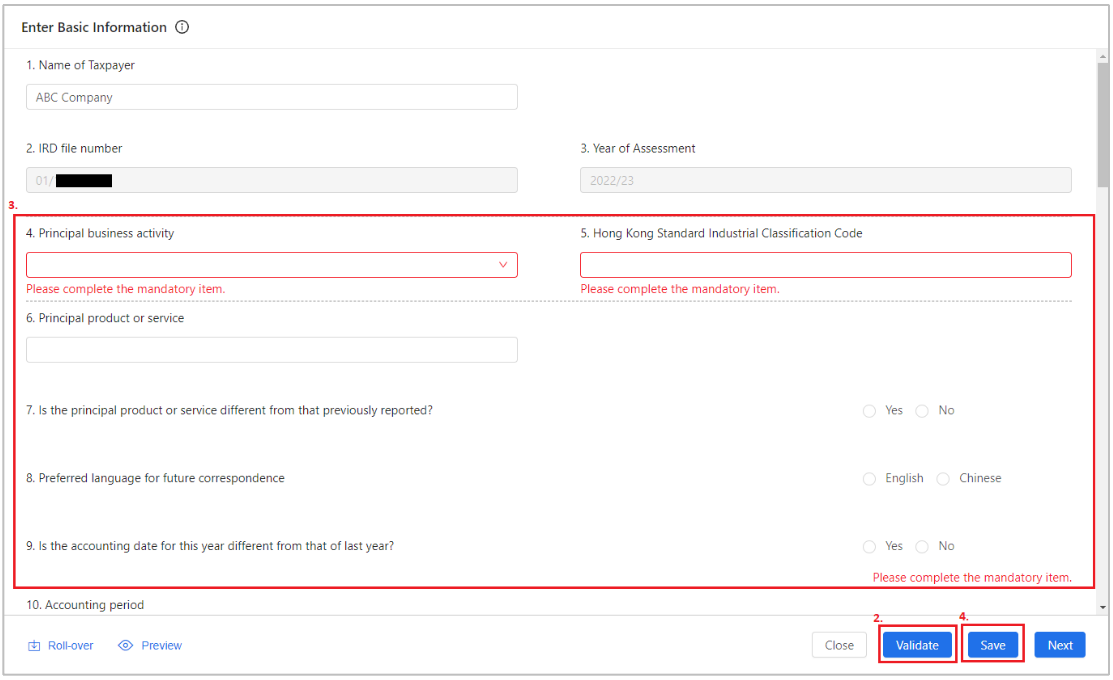
(i) The sum of Personal particulars of proprietor or partners, profit / loss sharing ratio must be equal to 100%; and

(j) Profits (Loss) before tax in tax computation must be equal to Profits (Loss) before tax in financial statements. Please check.

(a) Error(s) is(are) identified in "Basic information". Please go back to "Basic information" and press "Validate" to identify error(s).

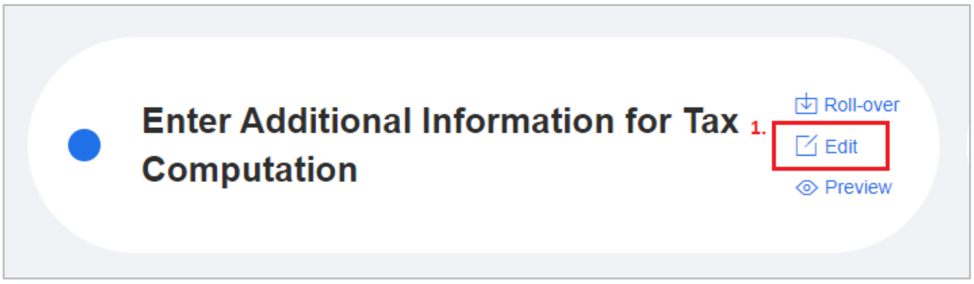
333. Users have to go to "Enter Basic Information" section, press "Validate" to identify error(s), rectify error(s) and press "Save" to proceed.

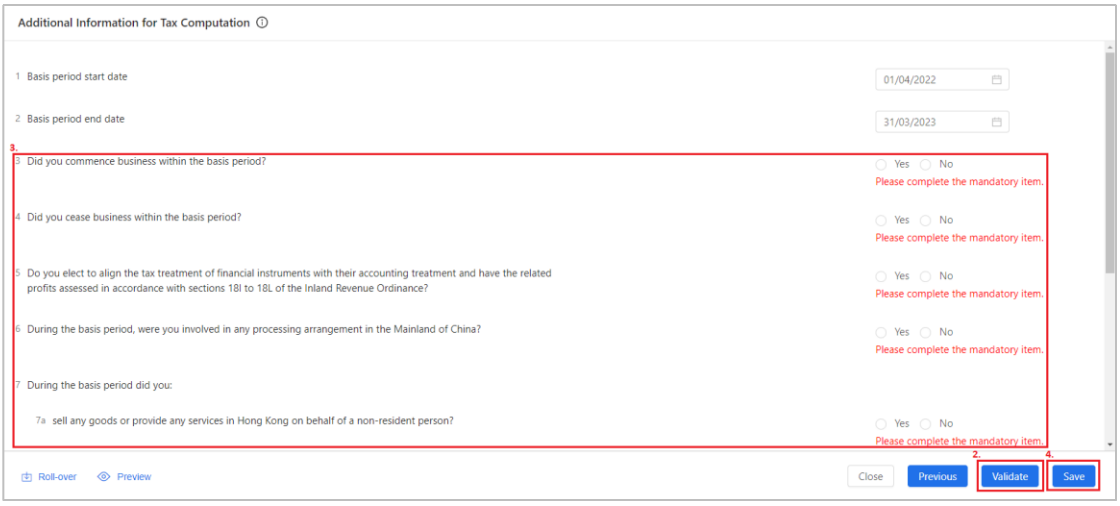




(b) Error(s) is(are) identified in "Additional information for Tax Computation". Please go back to "Additional information for Tax Computation" and press "Validate" to identify error(s).

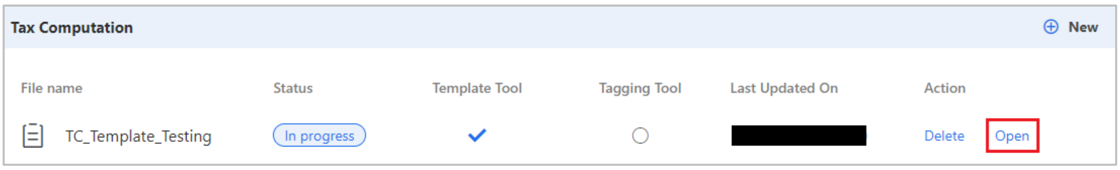
334. Users have to go to "Additional Information for Tax Computation" section, press "Validate" to identify error(s), rectify error(s) and press "Save" to proceed.

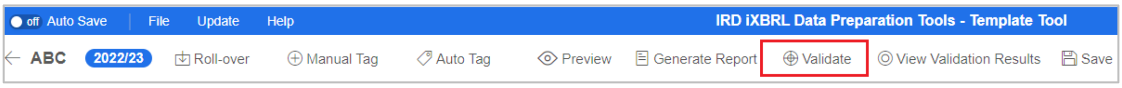




(c) *Tax Computation Validation not pass*

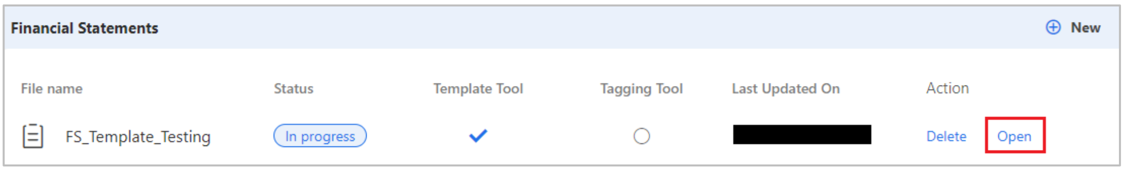
335. Users have to go to "Tax Computation" section and open the data file, press "Validate" to identify error(s), rectify error(s) and save the data file.

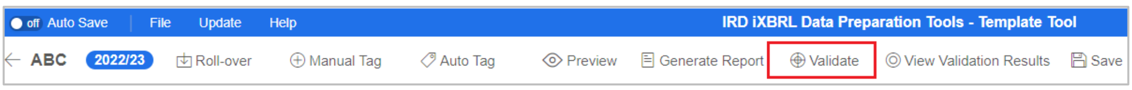




(d) *Financial Statements Validation not pass*

336. Users have to go to "Financial Statements" section and open the data file, press "Validate" to identify error(s), rectify error(s) and save the data file.





(e) Criteria for using Template Tool to prepare iXBRL data file for tax computation is not met. For details, please refer to User Guide.

337. Users have to check if criteria for using Template Tool is fulfilled. If yes, users have to go to “Enter Basic Information” section and correct answers in the relevant questions that are related to the criteria. If no, users have to prepare Tax Computation data file using Tagging Tool.

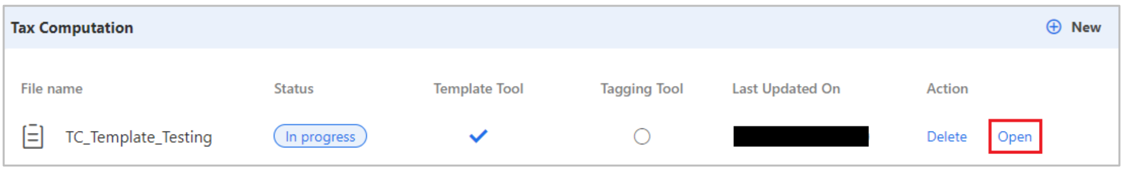
(f) Criteria for using Template Tool to prepare iXBRL data file for financial statements is not met. For details, please refer to User Guide.

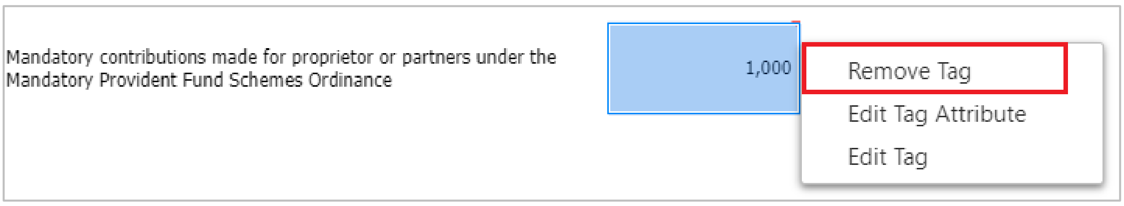
338. Users have to check if criteria for using Template Tool is fulfilled. If yes, users have to go to “Enter Basic Information” section and correct answers in the relevant questions that are related to the criteria. If no, users have to prepare FS data file using Tagging Tool.

(g) The following item(s) must not be provided and tagged for corporation:-

- ***(i) Mandatory contributions made for proprietor or partners under the Mandatory Provident Fund Schemes Ordinance***
- ***(ii) Mandatory contributions made for proprietor or partners details***
- ***(iii) Partner's salary, partner's spouse salary***

339. The listed elements are not applicable for corporation. Users have to go to Tax Computation data file and remove these elements.

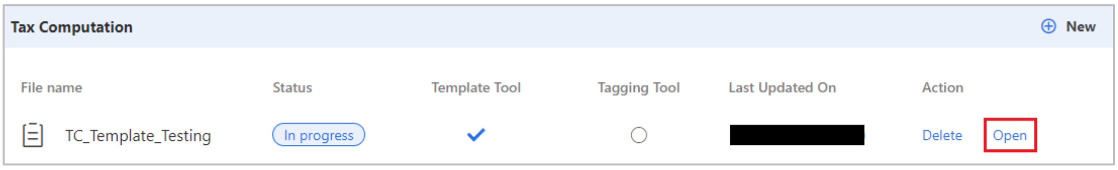


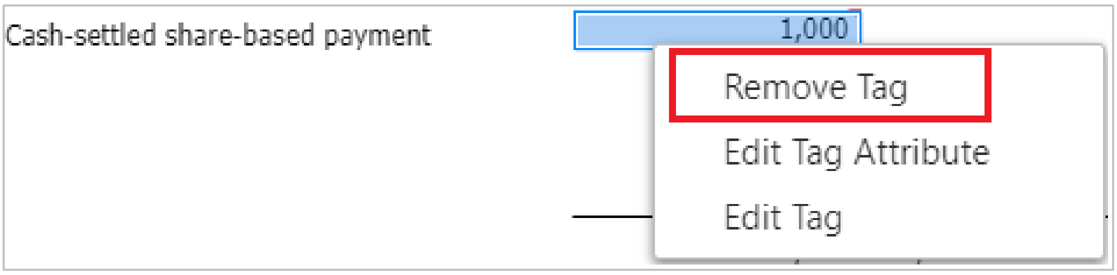


(h) The following item(s) must not be provided and tagged for partnership:-

- ***(i) Cash-settled share-based payment***
- ***(ii) Equity-settled share-based payment, shares issued by the company***
- ***(iii) Equity-settled share-based payment, shares issued by group company with recharge***
- ***(iv) Equity-settled share-based payment, shares issued by group company without recharge***
- ***(v) Share-based payment details***
- ***(vi) Director remuneration***

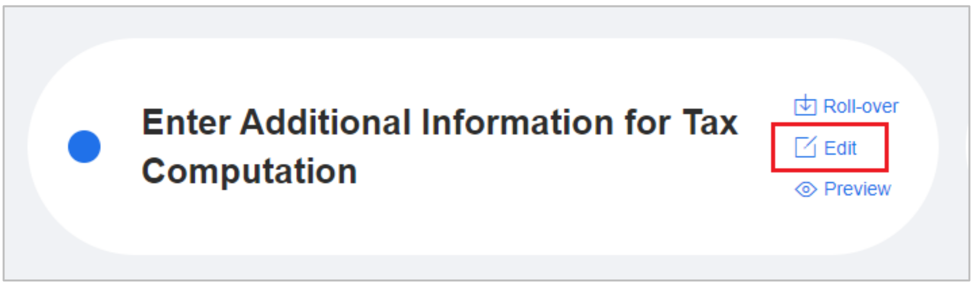
340. The listed elements are not applicable for partnership. Users have to go to Tax Computation data file and remove these elements.

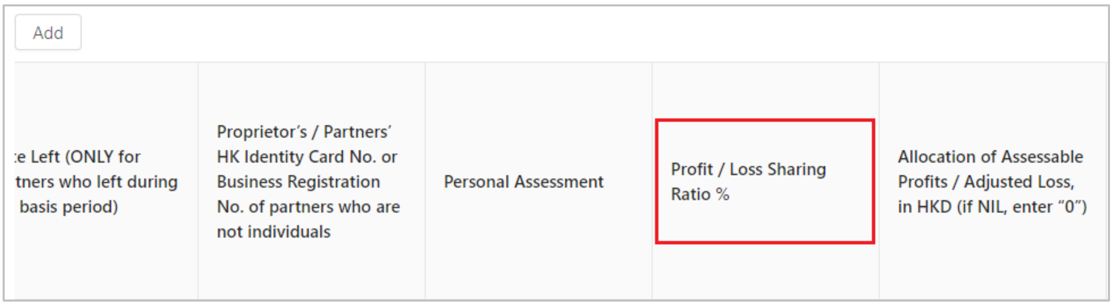




(i) The sum of Personal particulars of proprietor or partners, profit / loss sharing ratio must be equal to 100%

341. Users have to go to "Additional Information for Tax Computation" section, check if the sum of profit / loss sharing ratio is 100%, rectify the ratio and press "Save".



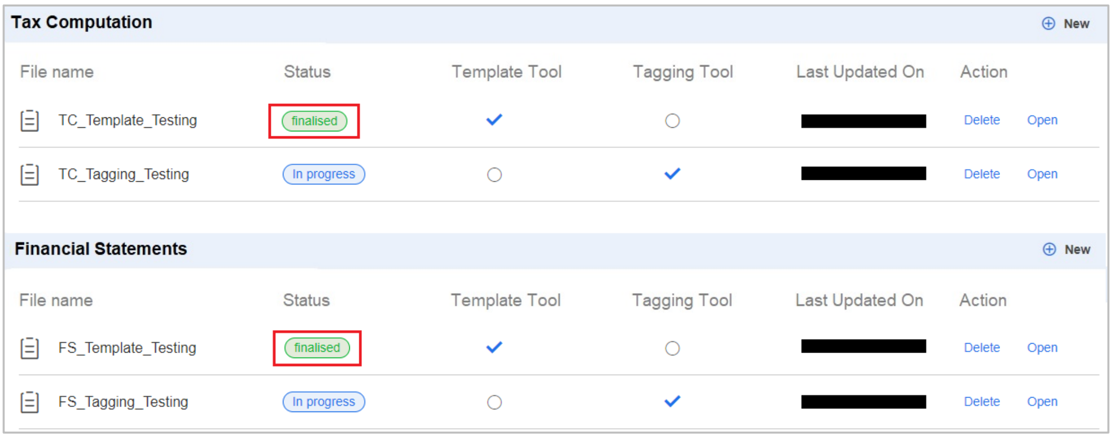


(j) Profits (Loss) before tax in tax computation must be equal to Profits (Loss) before tax in financial statements. Please check.

342. Users have to go to Financial Statements and Tax Computation data files, rectify "Profits (Loss) before tax" in Financial Statements or Tax Computation data files to a consistent value and save the data files.

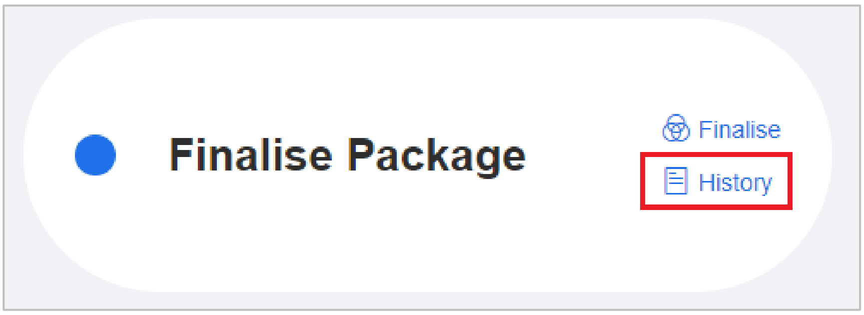
343. After errors are rectified, repeat steps in "Finalise Package" section. If final validation is passed, select a designated location for saving the finalised package. Click "Finalise" and the file in the format of xhtml will be saved at the designed location.

344. The status of the corresponding files in Financial Statements" section or "Tax Computation" section will be displayed as "finalised" in green.

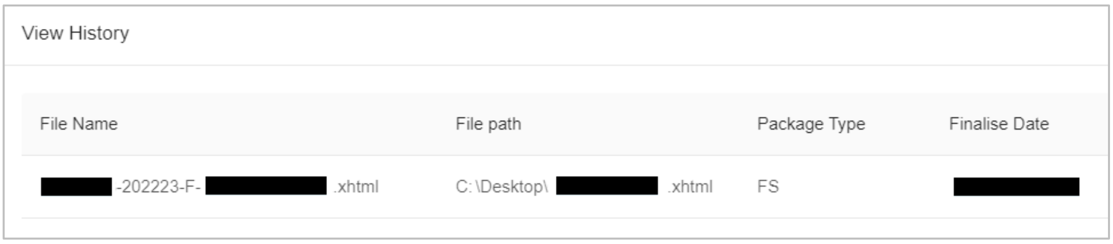


History in Finalise Package

345. Click "History" at the "Finalise Package" section in the workspace interface to view the records of finalised files.



346. The previous file name, file path and package type with finalised date will be shown in the "View History" panel.



Modify after Finalising the Package

347. Users may modify the finalised files e.g. amending or deleting the tag element by clicking "Open" in the "Financial Statements" section or "Tax Computation" section in the workspace interface, but not including the amendment on source documents. However, the status of "finalised" will be changed to "In progress" after any amendment of files. Users have to pass through the validation process again.

Tax Computation ⊕ New

File name	Status	Template Tool	Tagging Tool	Last Updated On	Action
TC_Template_Testing	finalised	✓	○	[redacted]	Delete Open
TC_Tagging_Testing	In progress	○	✓	[redacted]	Delete Open

Financial Statements ⊕ New

File name	Status	Template Tool	Tagging Tool	Last Updated On	Action
FS_Template_Testing	finalised	✓	○	[redacted]	Delete Open
FS_Tagging_Testing	In progress	○	✓	[redacted]	Delete Open

Appendix

Currency

Currency Abbreviation	Currency
AUD	Australian dollar
BRL	Brazilian real
CAD	Canadian dollar
CHF	Swiss franc
CLP	Chilean peso
CNY	Chinese renminbi
COP	Colombian peso
CZK	Czech koruna
DKK	Danish krone
EUR	EURO
GBP	British pound
HKD	Hong Kong dollar
HUF	Hungarian forint
IDR	Indonesian rupiah
ILS	Israeli new shekel
INR	Indian rupee
ISK	Icelandic króna
JPY	Japanese yen
KRW	South Korean won
MXN	Mexican peso
NOK	Norwegian krone
NZD	New Zealand dollar
PLN	Polish złoty
RUB	Russian ruble
SEK	Swedish krona
TRY	Turkish lira
USD	US dollar
MOP	Macanese pataca
MYR	Malaysian ringgit
PHP	Philippine peso
SGD	Singapore dollar
THB	Thai baht
TWD	New Taiwan dollar
ZAR	South African rand