**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 ENGLISH IRD IXBRL DATA PREPARATION TOOLS

# [APPLICABLE FOR ENGLISH VERSION OF IRD TAXONOMY PACKAGE]

The User Guide of IRD iXBRL Data Preparation Tools ("User Guide") is issued to help users understand the operations and functions of the English 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. It is applicable for users using the English IRD iXBRL Data Preparation Tools only.

Screenshots contained in this User Guide are for illustration only.

This User Guide replaces the one issued in April 2024.

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User Guide: Version 3.1
Version : May 2025

# 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 supplementary 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. A new version of the Tools will be yearly published if there are enhanced features or annual changes in Profits Tax returns.

## Purpose of the User Guide

3. The User Guide is aimed at the users of the English 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 the 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 iXBRL data file [Part J];
(h) how to finalise the package in xhtml format for the e-filing purpose [Part K];
(i) how to roll over data from the finalised data files [Part L] and
(j) how to handle older version workspace after resource package updates [Part M].

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

(a) IRD FS Taxonomy illustrated in Excel
(b) IRD FS-PE Taxonomy illustrated in Excel
(c) IRD TC Taxonomy illustrated in Excel
(d) IRD Taxonomy Files (including schemas)
(e) IRD Taxonomy View Files
(f) List of Mandatory Items
(g) A Guide to Cover Page for Tax Computation
(h) List of Validations and Error Messages
(i) IRD iXBRL Style Guide
(j) XBRL Specification
(k) iXBRL Specification
(l) Units Registry
(m) XBRL Dimensions
(n) 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 classify 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") and also applicable to corporations and businesses

adopting Small and Medium-sized Entity Financial Reporting Framework and Financial Reporting Standard ("SME-FRF & SME-FRS"); and

(c) **IRD TC Taxonomy** - the IRD Tax Computational Taxonomy which covers major tax data, 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 / HKFRS for Private Entities / SME-FRF & SME-FRS 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/ixbrl/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.htm.

**List of Mandatory Items**

14. To fulfill 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.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 / HKFRS for Private Entities / SME-FRF & SME-FRS.

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 in .xls or .xlsx** into the Tagging Tool and tag the accounting and tax data for generating the iXBRL files. The English Windows Tagging Tool also supports users to import the financial statements in **Microsoft Excel formatted in .xls or .xlsx.** 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 Tools. 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 Tools, users are required to select "Yes" in Question 23 "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 / HKFRS for Private Entities / SME-FRF & SME-FRS; 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:<br>(a) Statement of financial position presented using current and non-current</td></tr>
<tr><td>HKFRS-PE</td></tr>
</table>

| **Financial Statements template** | |
|---|---|
| | (b) Statement of comprehensive income classified by function of expense<br>(c) Note - Property, plant and equipment<br>(d) Note - Related party transactions |

| **Tax Computation template** | |
|---|---|
| Corporation (General) | Each template consists of the following worksheets:<br>(a) Summary<br>(b) Additions<br>(c) Deductions<br>(d) Depreciation allowances<br>(e) Industrial building allowances<br>(f) Commercial building allowances<br>(g) Detailed Profit & Loss Account |
| Corporation (Manufacturing) | |
| Corporation (Trading) | |
| Person Other Than Corporation (General) | |

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. In view of relatively simple financial statements and tax computations prepared by small businesses and for the purpose of reducing their burden, a corporation or a person other than corporation is eligible to use the Template Tool for preparing financial statements and tax computations if their gross

income for the year of assessment does not exceed **HK$5,000,000** with effect from 1 April 2024.

26. Given that the eligible corporations or persons other than corporations can use the 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 Excel formatted in **.xls or .xlsx** | Microsoft Word formatted in **.doc or .docx** |
|---|---|---|
| Presentation of financial statements | (a) Table format should have aligned borders and preferably with currency and year as headings<br>(b) A blank row should preferably be inserted between table title and table content<br>(c) Figure with the relevant descriptions should be presented in the same row<br>(d) Blank or unnecessary sheet, column and row should be removed | Table format should have aligned borders and preferably with currency and year as headings |

| Document Format | Microsoft Excel formatted in **.xls or .xlsx** | Microsoft Word formatted in **.doc or .docx** |
|---|---|---|
| | (e) Cells in the Excel file should be adjusted to ensure that the imported file maintains its intended presentation format and readability | |
| Page break between Excel tables | (a) Horizontal manual page break should be inserted between each table to separate tables into individual sections within the same worksheet of the Excel file. Please refer to paragraphs 173-177 for detailed steps in inserting the page break<br>(b) Vertical page break should be removed from the Excel file | Not applicable |
| Alignment of text | Alignment behavior should be chosen throughout the whole document | Alignment behavior should be chosen throughout the whole document |
| Table | Table cells must be aligned to prevent inconsistent alignment in layout in the data file's layout in the Tools | Table cells must be aligned to prevent inconsistent alignment in the data file's layout in the Tools |
| Font | Supported English fonts are:<br>(a) Calibri<br>(b) Arial<br>(c) Segoe UI<br>(d) Open Sans<br>(e) Consolas<br>(f) Times New Roman<br>(g) Trebuchet MS | Supported English fonts are:<br>(a) Calibri<br>(b) Arial<br>(c) Segoe UI<br>(d) Open Sans<br>(e) Consolas<br>(f) Times New Roman<br>(g) Trebuchet MS |
| Font size | No limit | No limit |
| Images | (a) Images<br>format: .jpg, .jpeg, .png, .bmp<br>(b) File size: below 1MB per image<br>(c) Images should be placed in a more spacious area to avoid overlapping of text and images | (a) Images<br>format: .jpg, .jpeg, .png, .bmp<br>(b) File size: below 1MB per image<br>(c) Position: "Align Left"; "Centre"; and "Align Right" |

| Document Format | Microsoft Excel formatted in **.xls or .xlsx** | Microsoft Word formatted in **.doc or .docx** |
|---|---|---|
| | (d) Maximum number: 10 images per document | (d) Maximum number: 10 images per document |
| Page orientation | (a) Portrait mode<br>(b) Landscape mode | Portrait mode |
| Highlight colors | Cell highlight color is not supported | Microsoft Word's available text highlight colors is supported |
| Thousand and Decimal Separator | Only comma decimal separator is supported<br>(i.e. 000,000.00) | Only comma decimal separator is supported<br>(i.e. 000,000.00) |
| Date format | Supported date formats for tagging are:<br>(a) dd/mm/(yy)yy<br>(b) dd mmm yyyy<br>(c) dd mmmm yyyy<br>(d) (yy)yy-mm-dd<br><br>Locale (Location) "English (Hong Kong SAR)" setting should be applied on cells containing the date in Excel file | Supported date formats for tagging are:<br>(a) dd-mm-(yy)yy<br>(b) dd/mm/(yy)yy<br>(c) dd.mm.yyyy<br>(d) dd mmm yyyy<br>(e) dd mmmm yyyy<br>(f) dd mmmm, yyyy<br>(g) mmmm dd, yyyy<br>(h) (yy)yy-mm-dd<br>(i) (yy)yy/mm/dd<br>(j) yyyy 年 mm 月 dd 日<br>(k) dd th mmmm yyyy |
| Number presentation | Negative number should be presented with: "( )"; "-"<br><br>Supported cell formats are:<br>(a) Negative number: "( )" for values in "Accounting" format; "-" for values in "Number" format<br>(b) Monetary value: "Number" or "Accounting" (exclude "Symbol") cell format in Excel file applying thousands separator format<br>(c) Percent: "Percentage" cell format in Excel file | Negative number should be presented with: "( )"; "-" |

| Document Format | Microsoft Excel formatted in **.xls or .xlsx** | Microsoft Word formatted in **.doc or .docx** |
|---|---|---|
| Bullet, symbols style | Basic bullet, symbols style provided in Microsoft Excel | Basic bullet, symbols style provided in Microsoft Word |
| Table cell formatting | Supported formats are:<br>(a) Vertical and horizontal solid black cell border (single or double)<br>(b) Horizontal text orientation<br>(c) Merged cells | Supported formats are:<br>(a) Vertical and horizontal solid black cell border (single or double)<br>(b) Horizontal text orientation |
| Formula | Supported Excel formulas are:<br>(a) + (addition)<br>(b) - (subtraction) | Supported formulas in the Word table are:<br>(a) + (addition)<br>(b) - (subtraction) |
| Features not supported | (a) Vertical page break<br>(b) Files which exceed 3,000 rows and/or 100columns<br>(c) Hidden sheet(s), row(s) and/or column(s)<br>(d) Bottom alignment<br>(e) Files with macros and scripts<br>(f) Embedded objects<br>(g) Empty worksheet<br>(h) Corrupted files (i.e. non-Microsoft Excel)<br>(i) Password-encrypted files<br>(j) Double underline font style<br>(k) Cell background color<br>Cell notes and comments | (a) Header, footer and footnotes<br>(b) Page number<br>(c) Bottom alignment<br>(d) Distributed alignment<br>(e) Line numbers<br>(f) Text direction<br>(g) Grouped images<br>(h) Password-encrypted files<br>(i) Hyperlinks<br>(j) Double underline font style |

***Tax Computation Source Document***

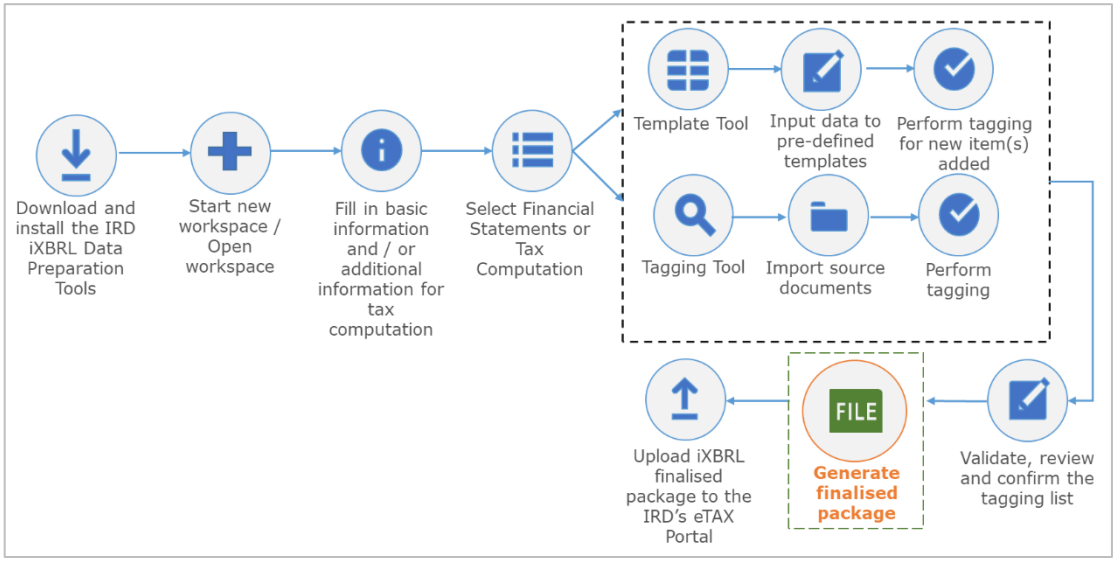
| | |
|---|---|
| Document Format | Microsoft Excel formatted **in .xls or .xlsx** |
| Presentation of figures | (a) Figure and the relevant descriptions must be presented in the same row<br>(b) Descriptions for each figure are suggested to present in the left most column (i.e. there should not be any figures or symbols in front of the description in the left most column)<br>(c) Currency should be presented as heading of the figures' column<br>(d) All cells in the Excel file should be expanded so that all texts contained in the cells are fully shown |
| Font | Supported English fonts are:<br>(a) Calibri<br>(b) Arial<br>(c) Segoe UI<br>(d) Open Sans<br>(e) Consolas<br>(f) Times New Roman<br>(g) Trebuchet MS |
| 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 | Negative number should be presented with: "( )"; "-"<br>Percentage should be presented with "%"<br><br>Supported cell formats are:<br>(a) Negative number: "( )" for values in "Accounting" format; "-" for values in "Number" format;<br>(b) Number: "Number" or "Accounting" (exclude "Symbol") cell format in Excel file<br>(c) Percent: "Percentage" cell format in Excel file |

***The followings are not supported:***

(a) Password-encrypted Files
(b) Corrupted Files (i.e. non-Microsoft Excel)
(c) Empty worksheet
(d) Files which exceed 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
(j) Double underline font style

## 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 English Tools from the Department's website (https://www.ird.gov.hk/eng/tax/bus_ixbrl.htm).

30. Minimum system requirements are as follows:

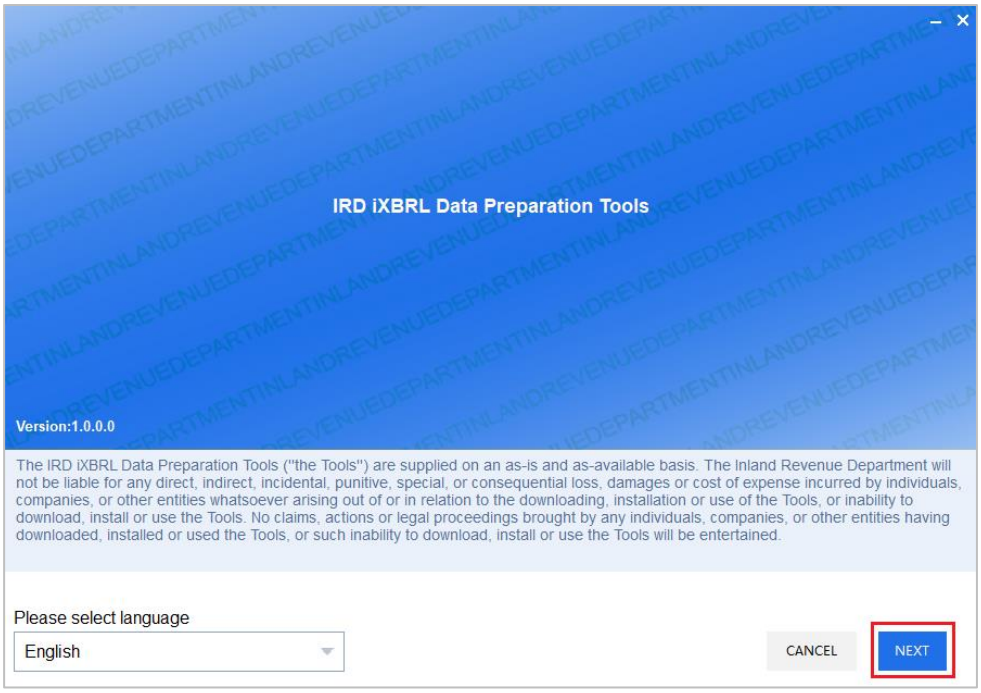
| | |
|---|---|
| Windows Version | Windows 10 (64-bit) |
| CPU | 1.5 GHz |
| Disk Storage | 1.5GB of free disk space |
| RAM | 2GB free memory |

| | |
|---|---|
| Mac Version | macOS 10.15 |
| CPU | 1.5 GHz |
| Disk Storage | 1.5GB of free disk space |
| RAM | 2GB free memory |

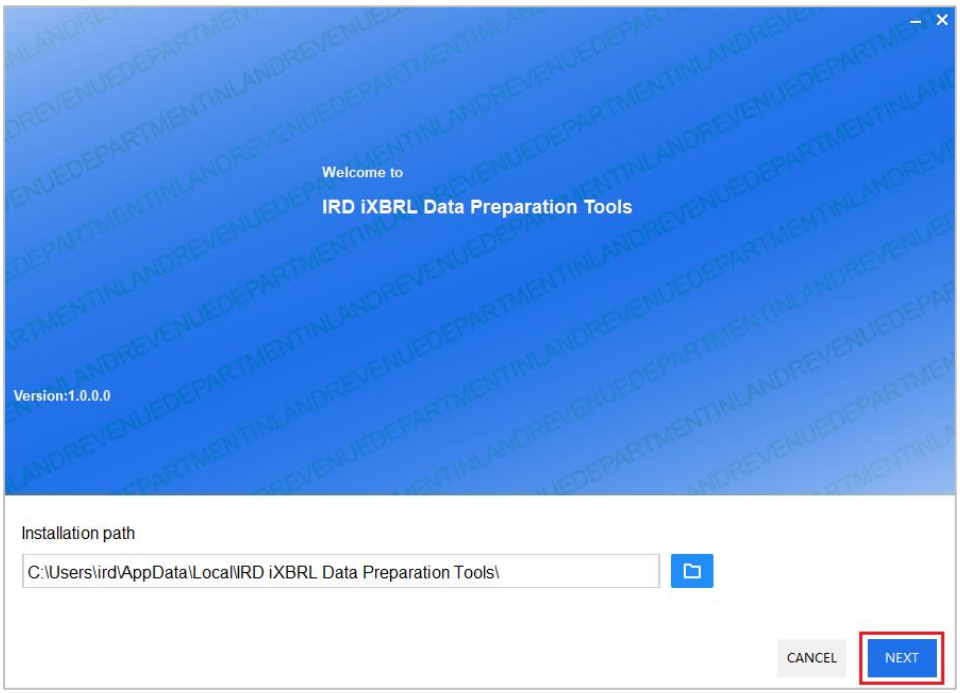
***Windows Version***

31. After downloading the zip file, users have to unzip the file and then double click the installation file (with filename extension of .msi) to start the installation. **Administrator right is necessary to perform the installation**.

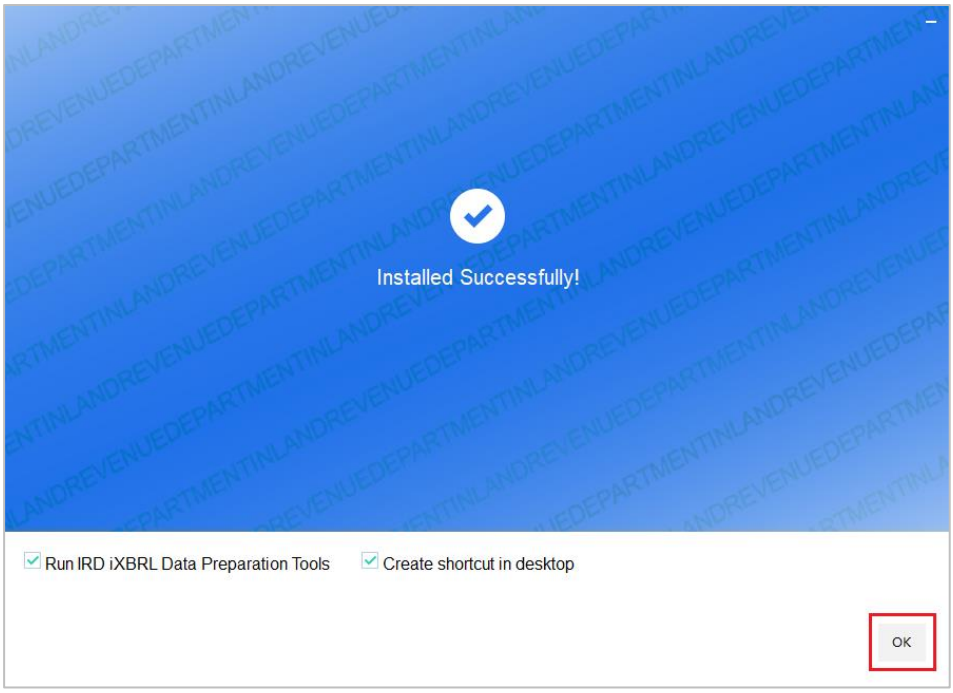
32. An installation window will be popped up. Please read the terms and conditions carefully. Click "NEXT" to proceed.




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".



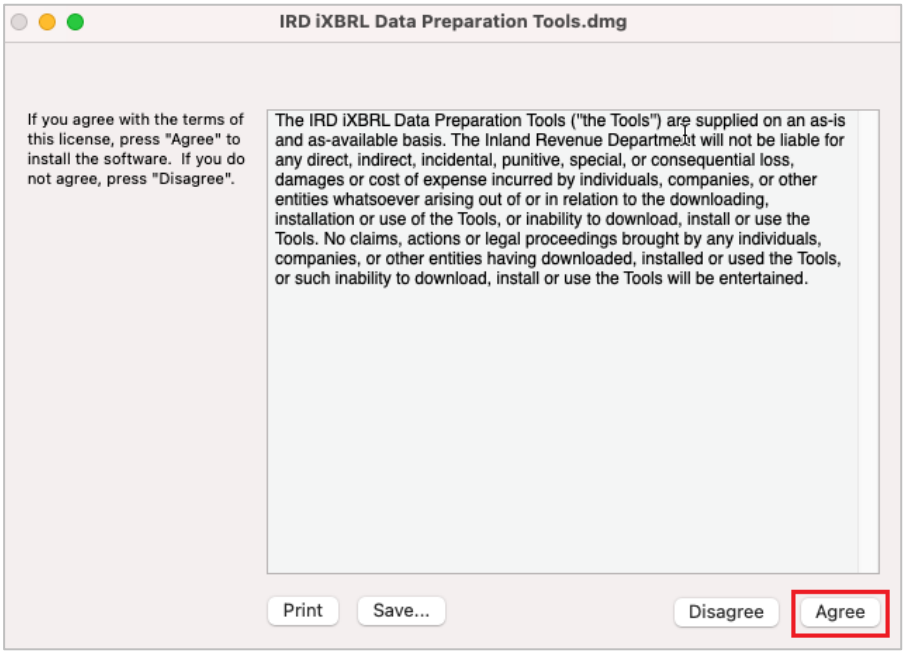

34. After installation is completed, click "OK" on the confirmation of installation screen.



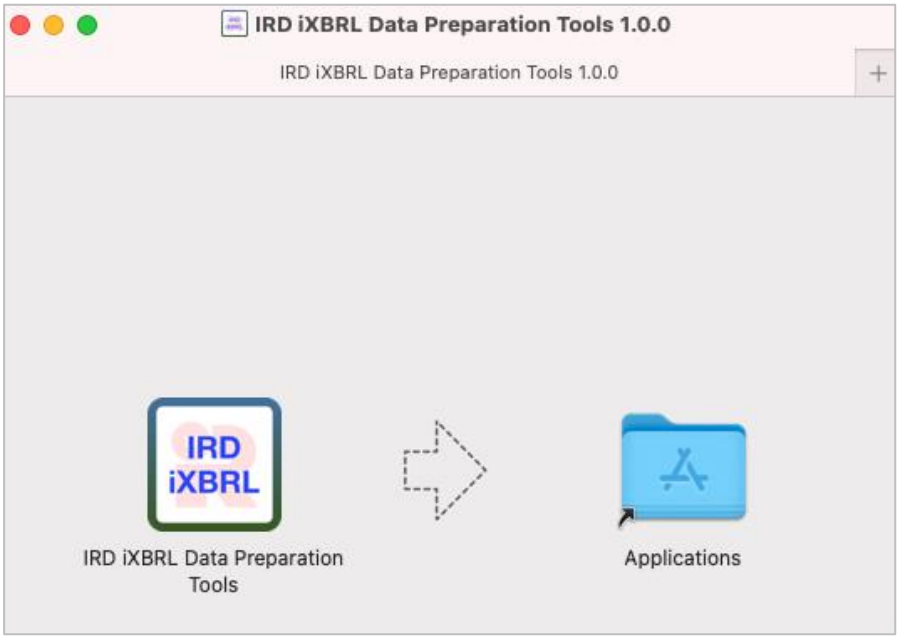

***Mac Version***

35. After downloading the zip file, users have to unzip the file and then double click the installation file (with filename extension of .dmg) to start the installation. **Administrator right is necessary to perform the installation**.

36. An installation window will be popped up. Please read the terms and conditions carefully. Click “Agree” to proceed.



37. Drag the Tools to “Applications” to proceed.

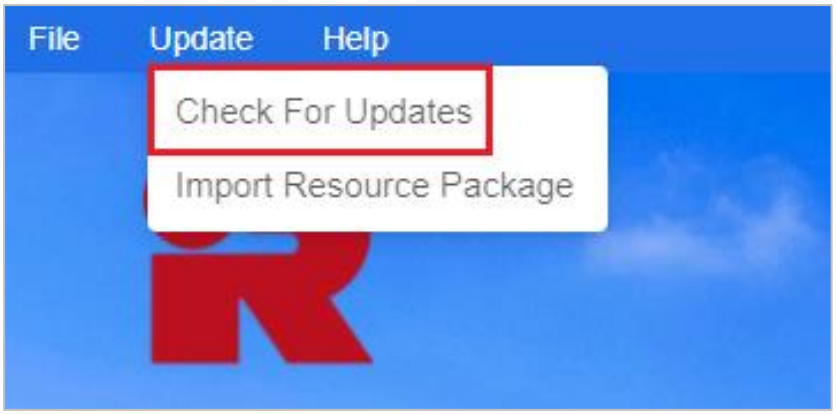



38. To start up the program, double click the Tools icon on the desktop. To achieve a better screen layout and smoothen operation, users may consider adjust the resolution and contrast for display in the system setting.

**Check Software / Resource Package Updates**

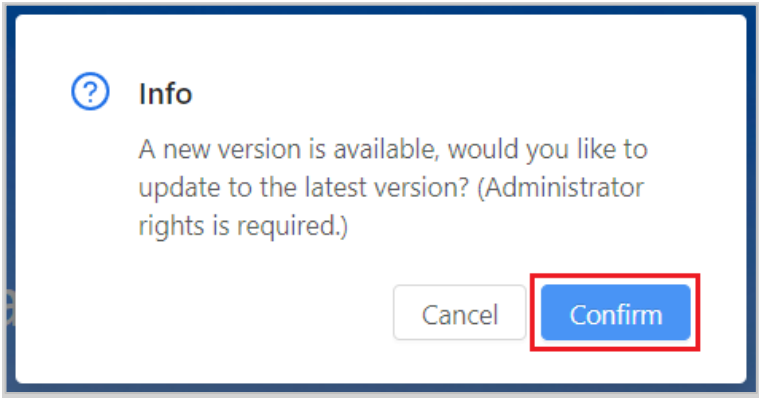
39. Each time the Tools is opened or the running time of the Tools is longer than 24 hours, the Tools will detect software updates automatically whenever there is an internet connection.

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




41. If the installed version is the latest, the following message will be popped up. Users are also required to check the version number of the Tools and make sure the latest version is in use.

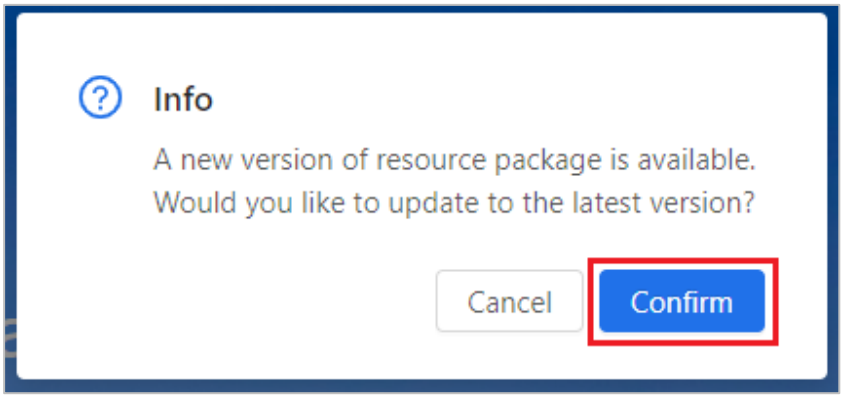
42. Depending on the type of update, administrator right may be required to perform them. If a new version of the Tools is available, the following pop-up window will be displayed. After clicking "Confirm", the latest version of the Tools will be downloaded from the Department's website and installed **without quitting** the software. **Administrator right is required to update the Tools**. After the updates, users can click "Help", then "About" on the top left menu to check the updated version number. *For Mac version, user accounts with administrator right may be required to login in the computer to proceed for the installation. Same accounts should be used during the installation and updates. Alternatively, users may uninstall and then install the latest version of the Tools.*



43. If users click “Cancel”, the Tools will be closed itself to avoid incorrect iXBRL data files generated by the outdated Tools.

44. 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.

45. If a new version of resource package is available, the following pop-up window will be displayed. If users click “Confirm”, the latest version of the resource package will be downloaded from the Department’s website and installed without quitting the software. **Administrator right is <u>not</u> required to update the resource package**.



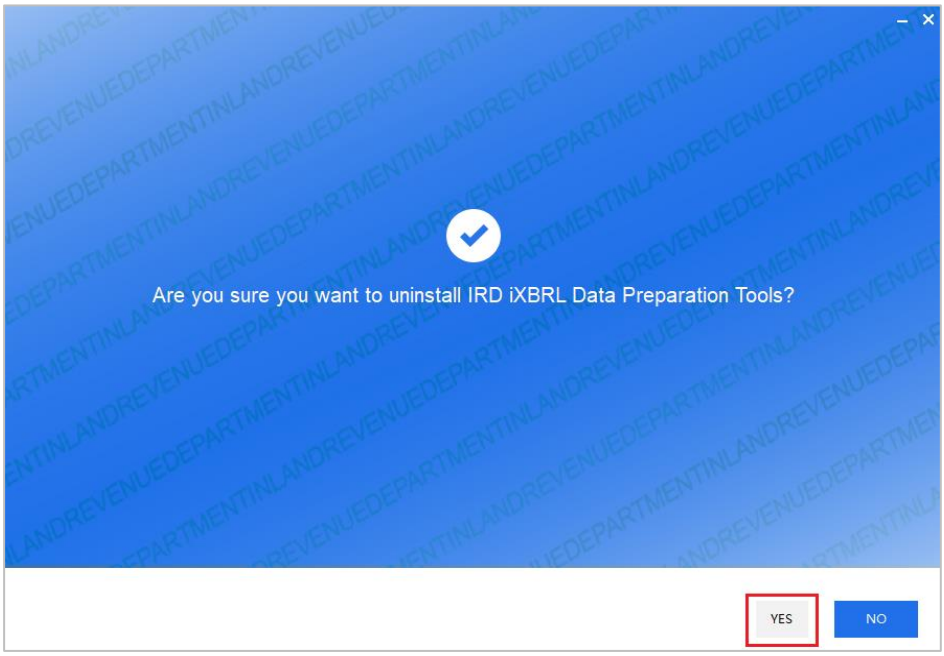

46. Following software / resource package updates, the sections in the existing workspace, including but not limited to “Enter Basic Information” section, “Enter Additional Information for Tax Computation” section, Template Tool, Tagging Tool and List of Mandatory Items will be altered as needed. Please refer to Part M for further information on handling the old workspace following resource package updates.

## Uninstallation

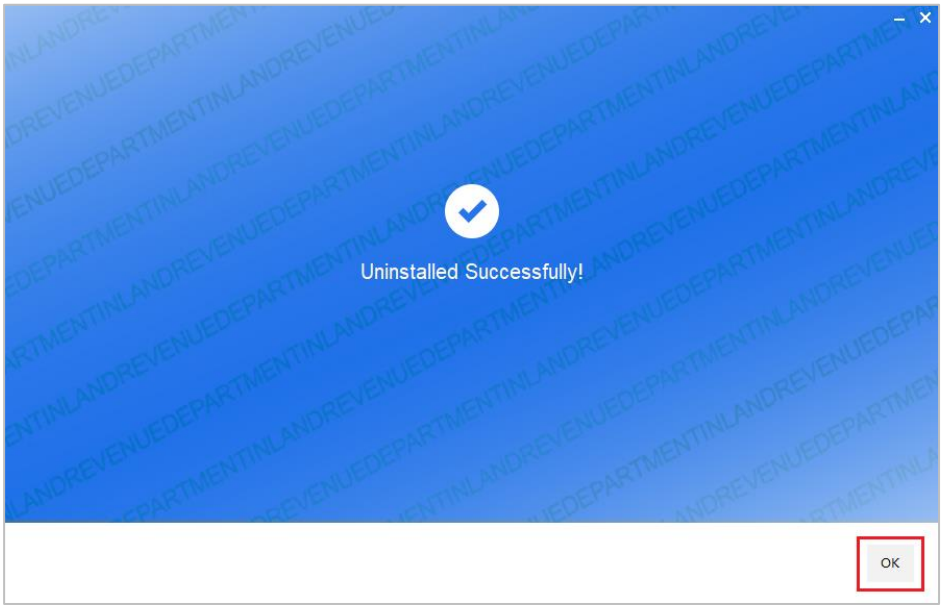
### *Windows Version*

47. 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.**

48. Click “YES” for uninstalling the Tools.



49. Click “OK” to proceed.



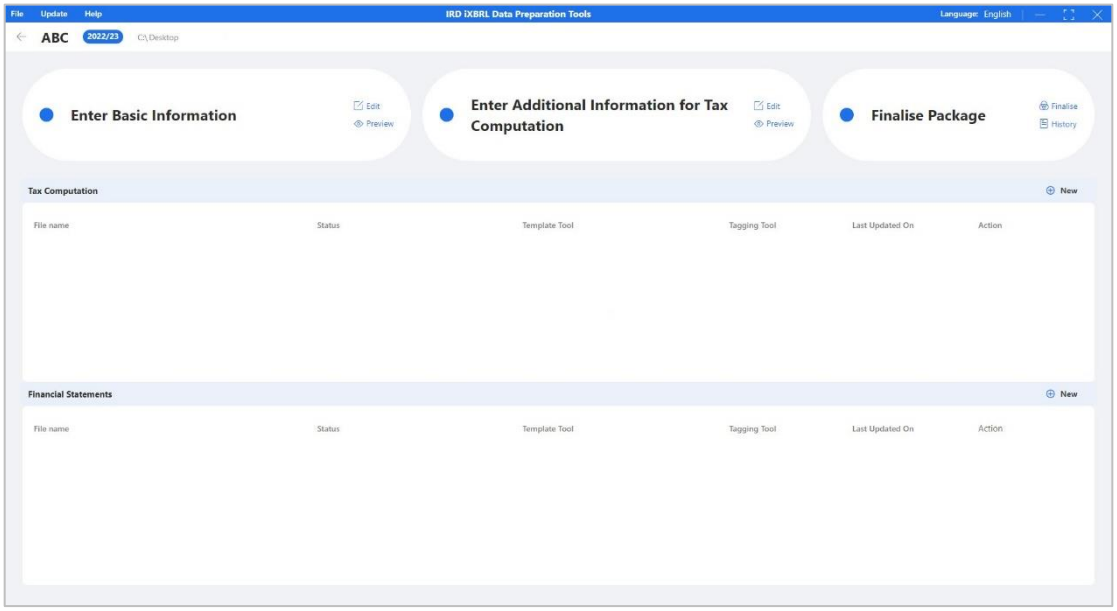

***Mac Version***

50. For Mac version, right click on the “IRD iXBRL Data Preparation Tools” and select “Move to Bin” to proceed. **Administrator right is necessary to perform the uninstallation.**

## D. WORKSPACE

### Workspace

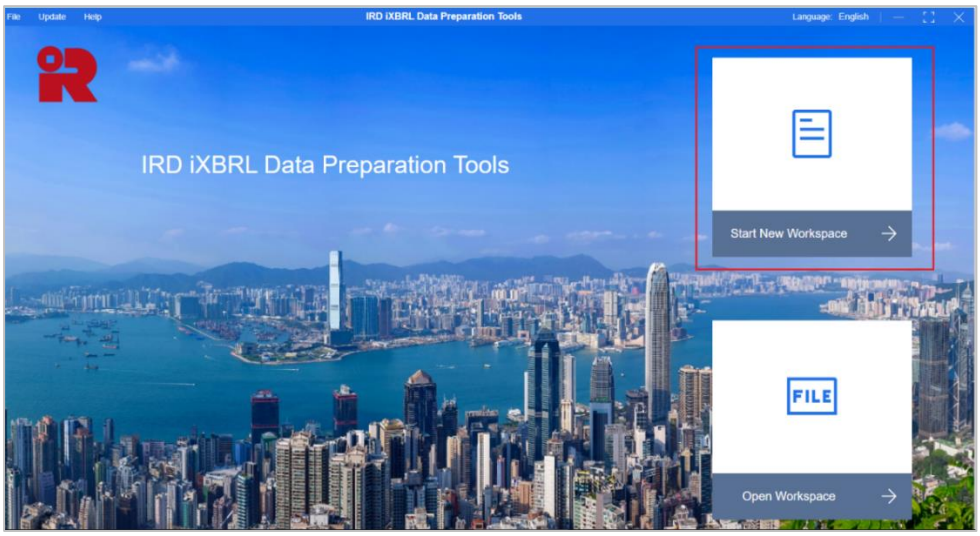
51. Workspace is the place where users save and access the imported, saved and/or tagged financial statements and tax computations in the Tools. There are five sections, namely, “Enter Basic Information”, “Enter Additional Information for Tax Computation”, “Tax Computation”, “Financial Statements” and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



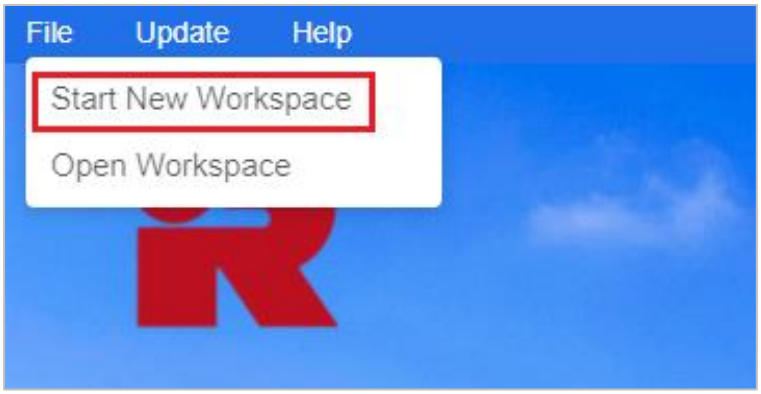
**Start New Workspace (For Initial Preparation)**

52. Click “Start New Workspace” or click “File” on the top left menu then select “Start New Workspace” on the drop-down list.

<Option 1>

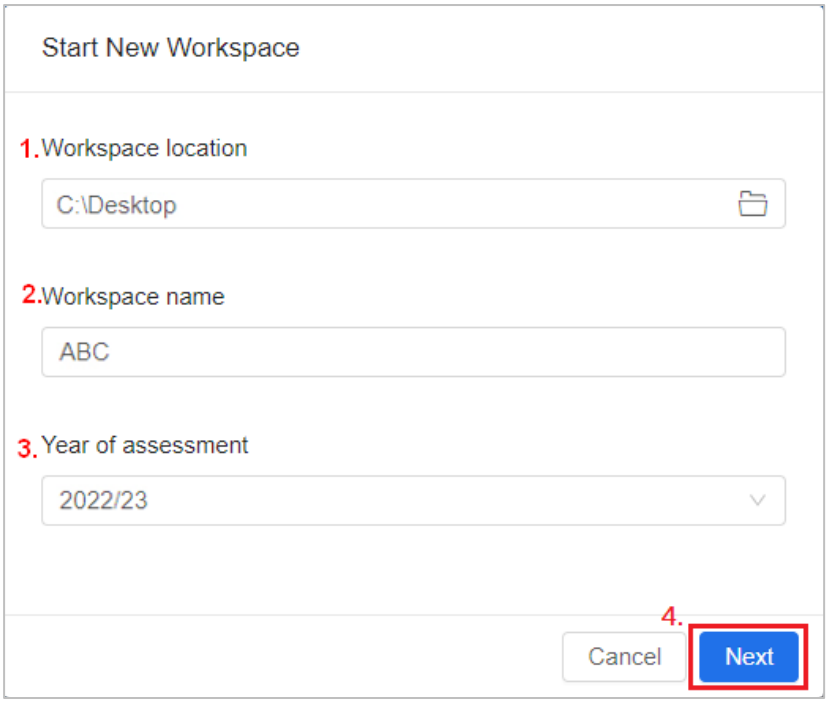



<Option 2>

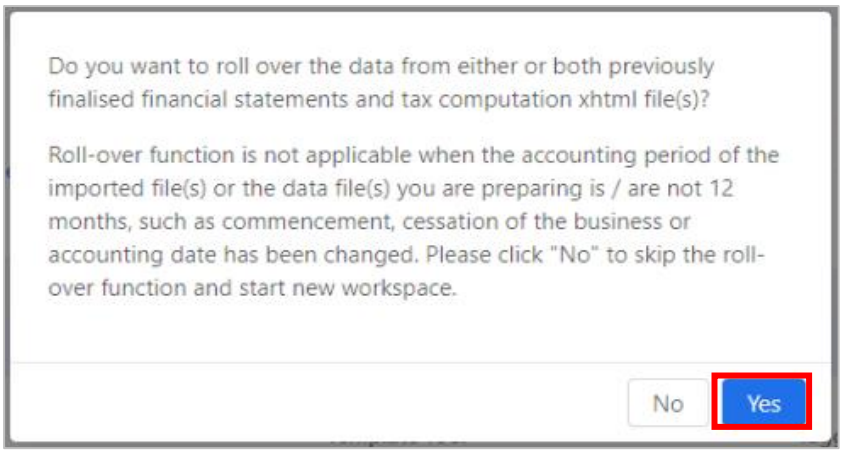



53. Select a designated location of users’ choice in his/her own computer to save the workspace, then input a custom workspace name and select the applicable year of assessment. To facilitate the operation of the Tools, please ensure the file path of the designated location does not exceed the maximum path length of 100 characters.

54. After inputting all necessary information, click “Next” to create a new workspace.



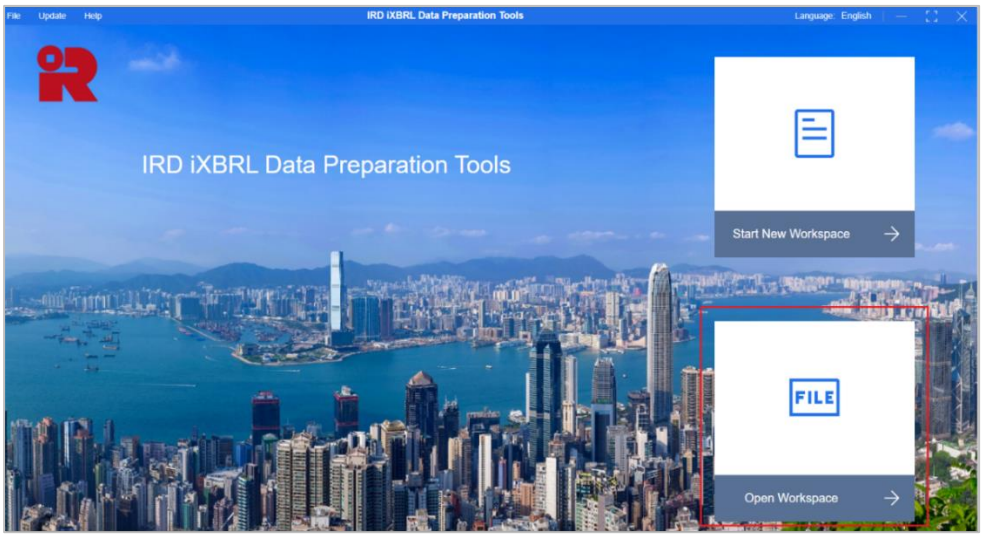

55. The following pop-up window will be displayed. If a user wishes to roll over the data from the previously finalised Financial Statements and Tax Computation xhtml file(s) and his file(s) are applicable for roll-over, click “Yes” to proceed the roll-over function and follow the procedure in Part L of the User Guide. Otherwise, click "No" to proceed to "Enter Basic Information" section without rolling over any data file.



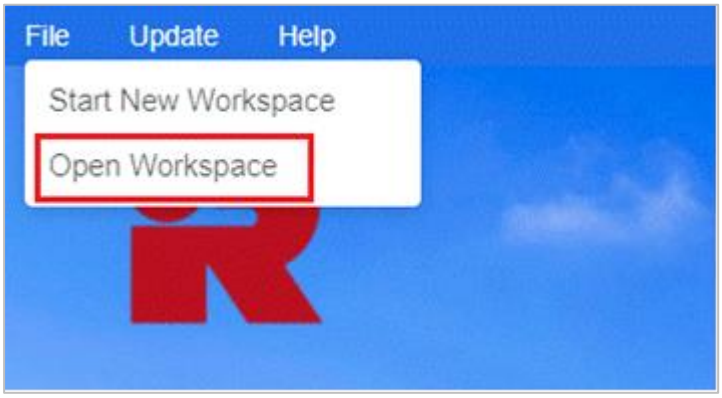

**Open Workspace (For Subsequent Preparation)**

56. 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>

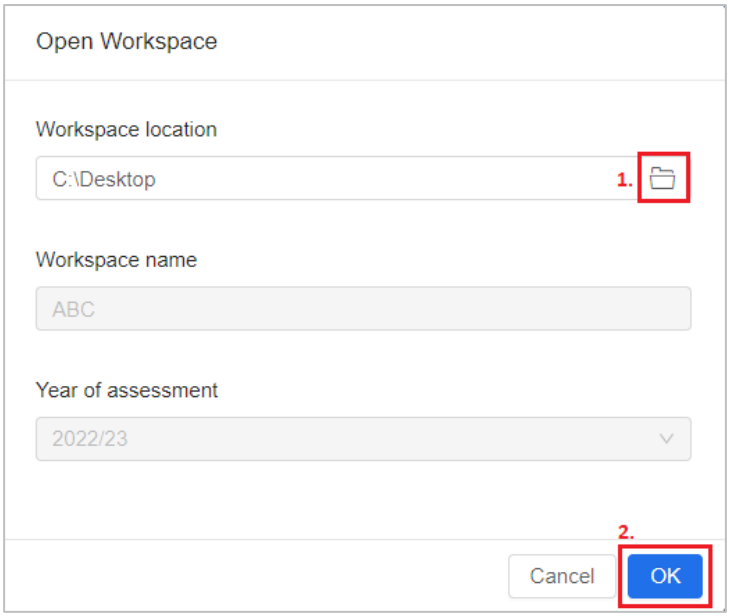



<Option 2>




57. 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.

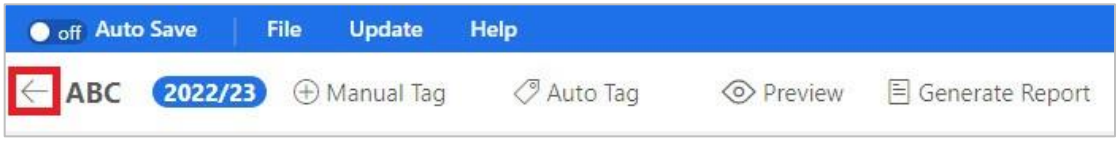
58. After choosing the applicable workspace location, the corresponding “Workspace name” and “Year of assessment” will be automatically inserted. Click “OK” to proceed to the workspace interface.



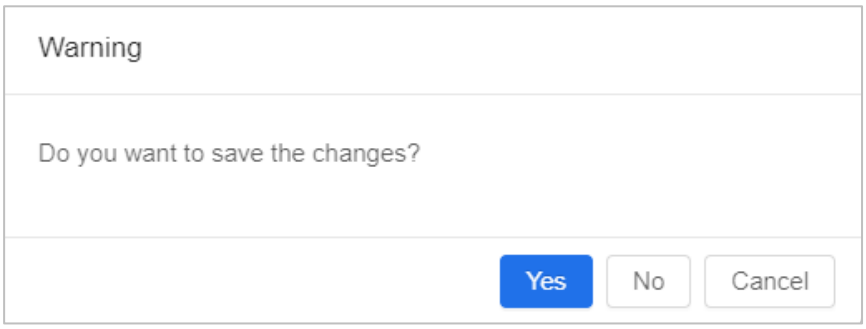

59. If the resource package has been updated but the workspace being retrieved was previously created using the old version of resources, a pop-up box notifying users which section(s) has / have been changed as a result of the resource package update will appear. Changes to the workspace are applied as soon as the workspace opens. Click “Do not show this message again” if users do not wish to see this message again. And click “Close” to exist and return to the workspace interface. Please refer to Part M for further information on handling old workspace after resource package updates.

**Return to Workspace Interface**

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




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



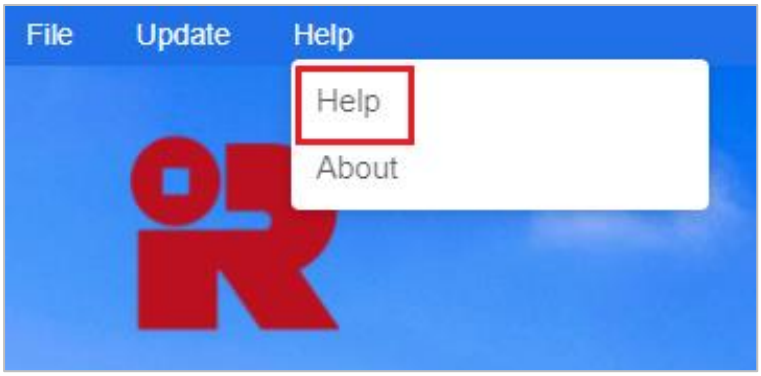

The corresponding results of the options are shown as follows:

| 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 |

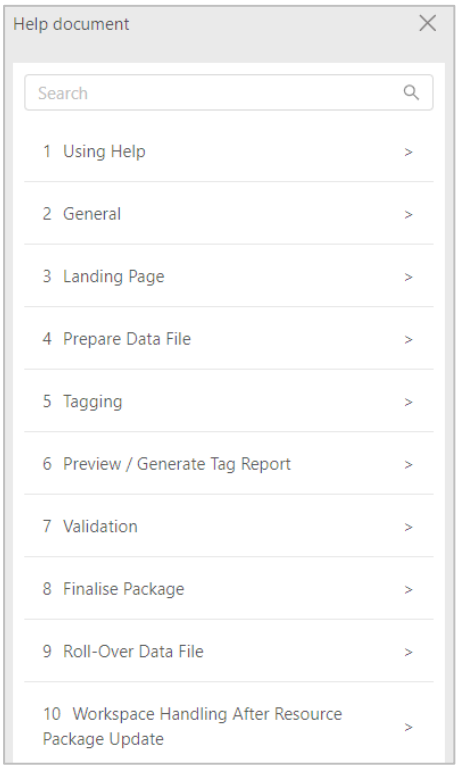
## E. GENERAL FUNCTIONS

### Help

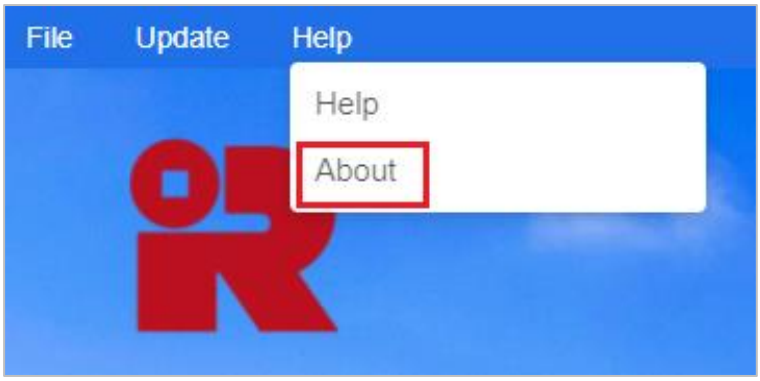
62. Users may click “Help” on the top left menu then select “Help” on the drop-down list for general guidance.




63. 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.

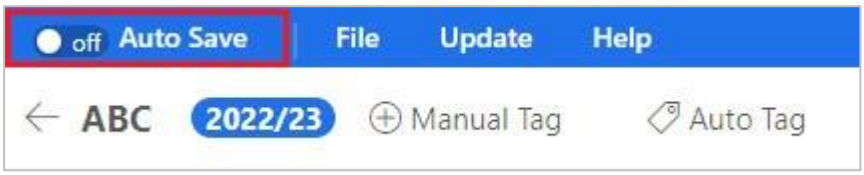



64. Users may click “Help” on the top left menu then select “About” on the drop-down list to check the version number of the Tools.




**Auto Save**

65. "Auto Save" function can be found on the top menu after entering the "Financial Statements" or "Tax Computation" section.




66. 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**

67. 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.

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

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

**Keyboard Shortcuts**

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

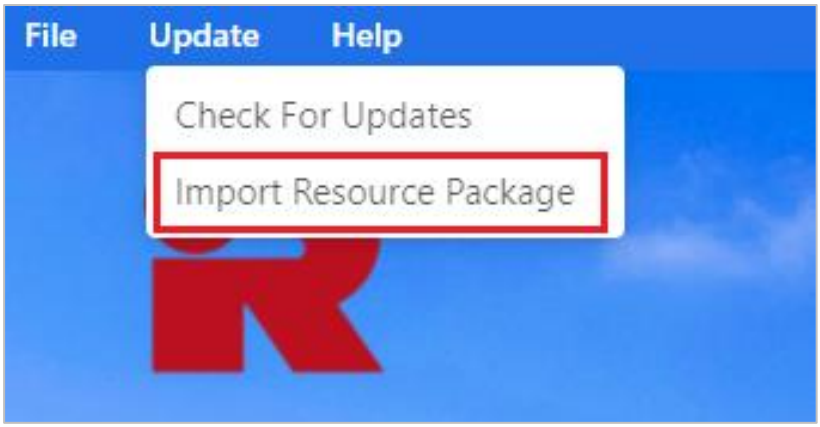
**Import Resource Package**

71. 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. Once downloaded, the resource package should not be modified.

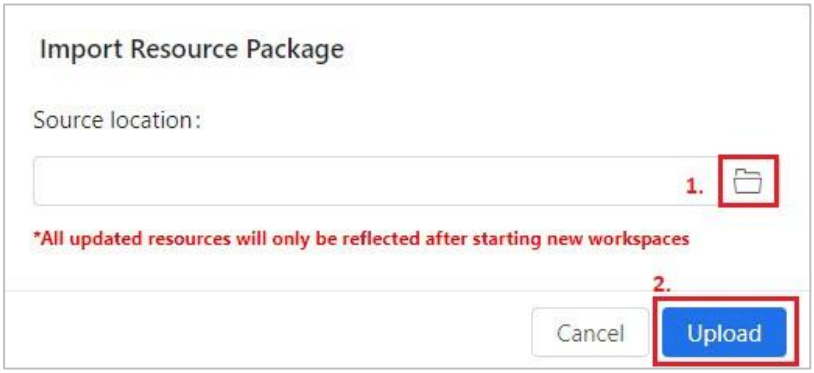
72. The latest version of the resource package file is already bundled with the latest version of installation package file. Any updates on the resource package file will be delivered via software update.

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

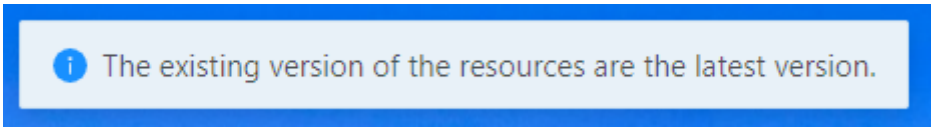
74. After downloading the resource package, users can click "Update", then "Import Resource Package" on the top left menu to manually import resource package into the Tools. Please note that the "Update" option list will only be available on the landing page.



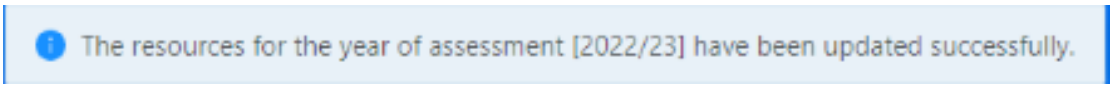
75. Click the “folder icon” (please see the red box no. 1 below) to locate the previously saved resource package in the computer. Click “Upload” to proceed.




76. If the imported version is the latest one, the following message will be popped up.



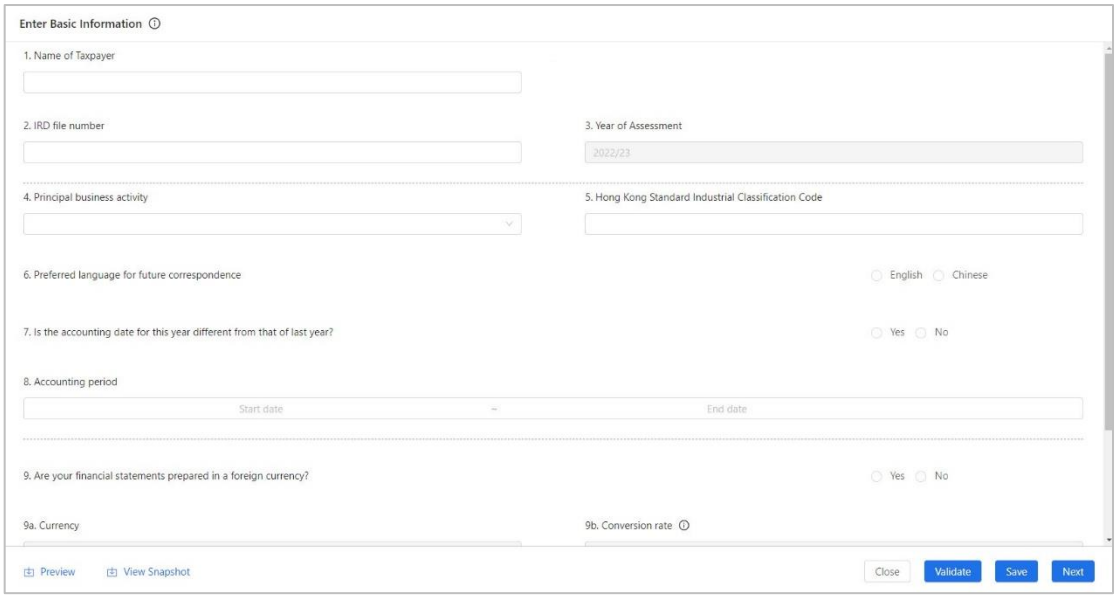

77. Otherwise, the Tools will restart automatically and be updated according to the relevant resource package. The following message will be popped up to indicate the resources for the relevant year of assessment have been updated successfully.



## F. BASIC INFORMATION SECTION

### Enter and Preview Basic Information

78. Enter the required information in the pop-up screen "Enter Basic Information" after clicking "Next" in "Start New Workspace".




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. | 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 Profits Tax return issued by the Department. | Yes |

| Question No. | Basic Information | Requirements | Mandatory Input (Yes/No) |
|---|---|---|---|
| | | (b) The IRD file number is in the format of {2-digit prefix}/ {8-digit Business Registration number}, e.g. 01/23456789.<br><br>(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<br><br>(b) If corporations/persons other than corporations engaged in more than one business activity in the basis period, please state the Hong Kong Standard Industrial Classification Code with reference to the principal | Yes |

| Question No. | Basic Information | Requirements | Mandatory Input (Yes/No) |
|---|---|---|---|
| | | business activity. If there is no business activity during the basis period, please state "000000". | |
| 6 | Preferred language for future correspondence | Select "English" or "Chinese" as the preferred language for future correspondence. | No |
| 7 | 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 Q7a; otherwise, select "No". | Yes |
| 8 | 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 |
| 9 | 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 |
| 9a | 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.<br><br>(b) Please refer to Appendix for the details of currency code. | Yes, only if Q9 is answered as Yes |
| 9b | Conversion rate | (a) State the conversion rate of 1 foreign currency to HK | Yes, only if Q9 is |

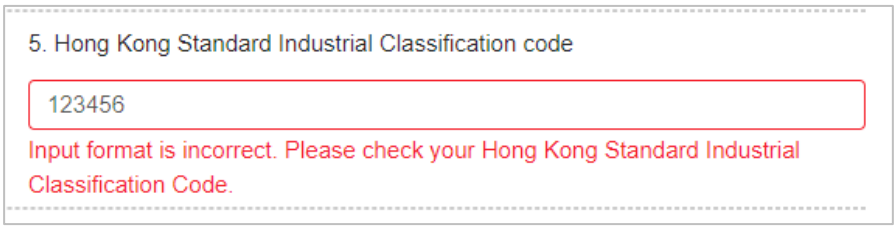
| Question No. | Basic Information | Requirements | Mandatory Input (Yes/No) |
|---|---|---|---|
| | | dollars if foreign currency is used for preparation of financial statements.<br><br>(b) For the conversion rate for major foreign currencies, please refer to https://www.ird.gov.hk/eng/tax/bus_aer.htm | answered as Yes |
| 10 | 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 |
| 11-26 [Applicable to BIR51]<br><br>or 11-19 [Applicable to BIR52] | Others | The required information for BIR51 or BIR52 will be shown depending on the inputted IRD file number. | Yes |
| 12 | Intellectual property payments, in HK dollars | Input the amount expressed in HK dollars. | Yes |
| 15a<br><br>15b | Foreign tax paid claimed as a tax credit, in HK dollars<br><br>Income or profits excluded from the | Input the amount expressed in HK dollars in respect of tax relief claim. | Yes, only if Q15 is answered as Yes |

| Question No. | Basic Information | Requirements | Mandatory Input (Yes/No) |
|---|---|---|---|
| | Assessable Profits or Adjusted Loss, in HK dollars | | |
| 16 | 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 in Q16a; otherwise, select "No". | Yes |
| 20 [Only applicable to BIR51] | Are your accounts required to be audited by law? | Select "Yes" if your accounts are required to be audited by law; otherwise, select "No". | Yes |
| 20a | Are your accounts audited by a Hong Kong practice unit? | Select "Yes" if your accounts are audited by a Hong Kong practice unit; otherwise, select "No". | No |
| 20b | State the practising certificate number of the certified public accountant (practising) who signed the Auditor's Report | Input the practising certificate number of the certified public accountant (practising) who signed the Auditor's Report. You may retrieve it from the Auditor's Report in question. | Yes, only if Q20a is answered as Yes |
| 23 [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 |

| Question No. | Basic Information | Requirements | Mandatory Input (Yes/No) |
|---|---|---|---|
| 24a [Only applicable to BIR51]<br><br>or 24b [Only applicable to BIR51] | Income amount of one-off adjustment arising from the implementation of the RBC regime, in HK dollars<br><br>Loss amount of one-off adjustment arising from the implementation of the RBC regime, in HK dollars | Input either the income or loss amount expressed in HK dollars. | Yes, only if Q24 is answered as Yes |
| 25a [Only applicable to BIR51]<br><br>or 19a [Only applicable to BIR52] | Profits earned by a family-owned special purpose entity from transactions specified in section 16(3) of Schedule 16E to the Inland Revenue Ordinance chargeable at concessionary tax rate, in HK dollars | Input the amount expressed in HK dollars. | 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 "Enter Basic Information" section contains any errors not rectified.

Example:



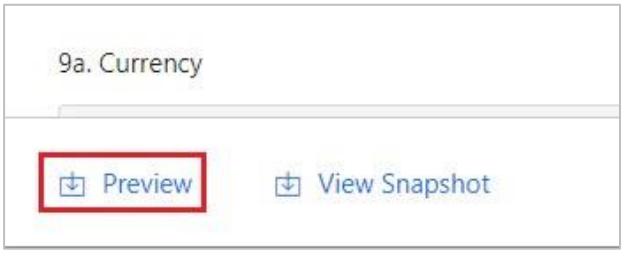

81. Click “Save” if users wish to save the inputted information.

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

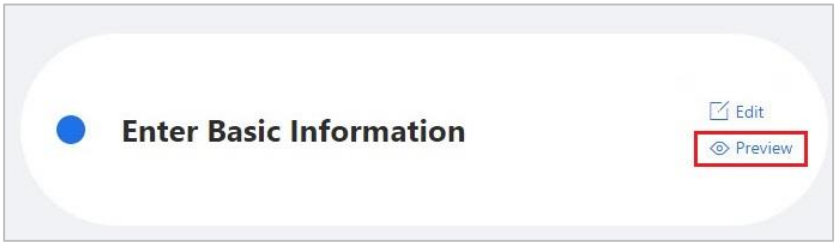
83. Click “Close” if users wish to go back to the workspace interface. A confirmation message box will be popped up. Please be reminded to click “Save” before “Close”. Only information that has been saved previously will be kept.

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

<Option 1>

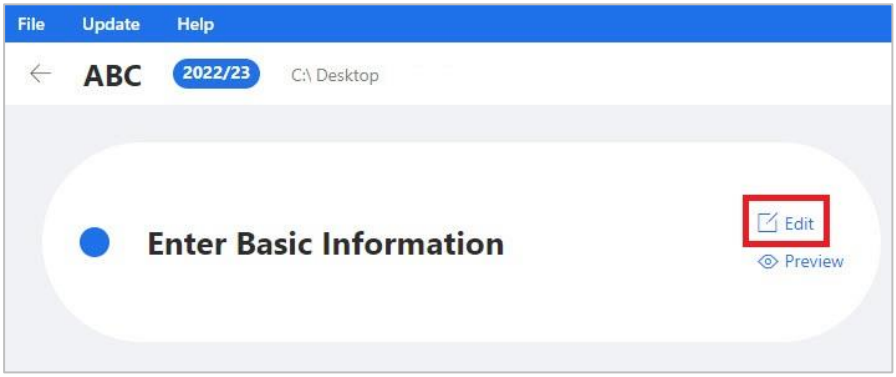



<Option 2>



## Edit Basic Information

85. If the “Basic Information” has to be changed, click “Edit” at the “Enter Basic Information” section.



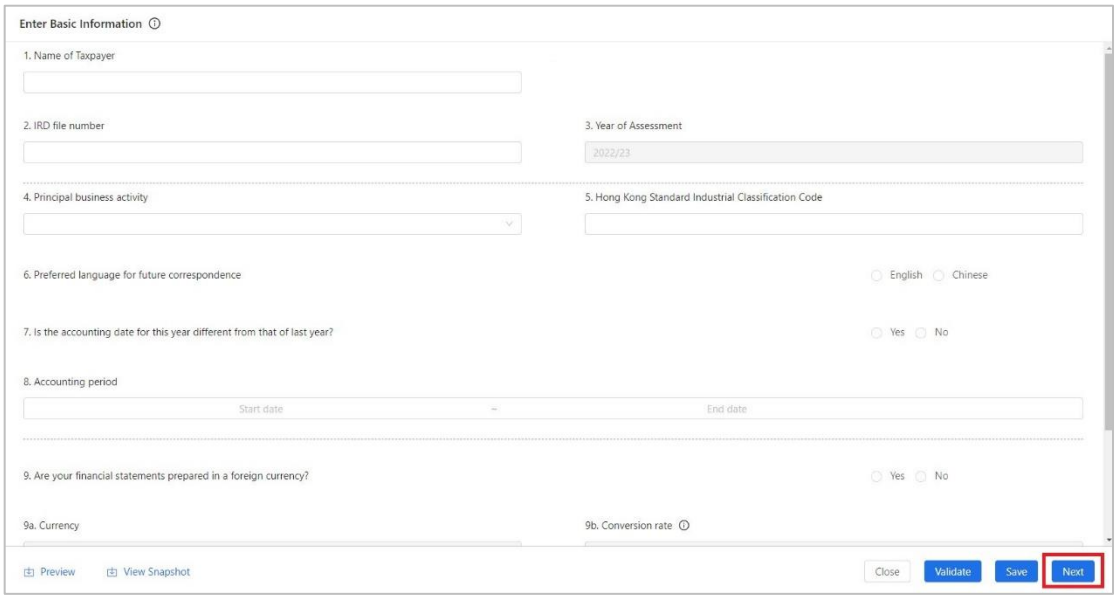
## G. ADDITIONAL INFORMATION FOR TAX COMPUTATION SECTION

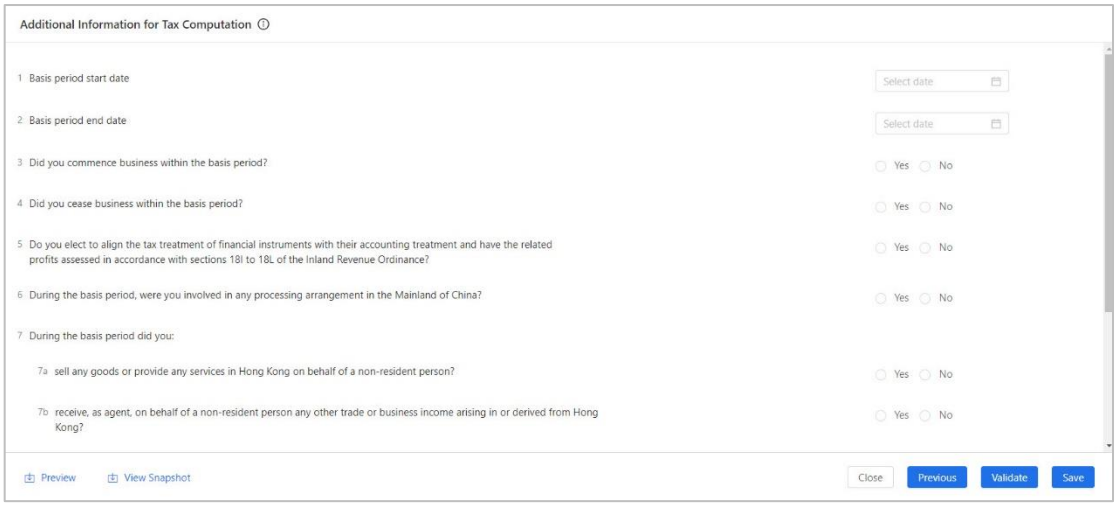
### Input Additional Information for Tax Computation

86. 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 data file are not required to input the "Additional Information for Tax Computation" section.

### Enter and Preview Additional Information for Tax Computation

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






88. 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 | | |
| 3-11 | 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]<br><br>or 9 [Applicable to BIR52] | Hire charges paid or accrued to non-resident persons for the use of or right to use movable property in Hong Kong, in HK dollars | Input the amount expressed in HK dollars. | Yes |

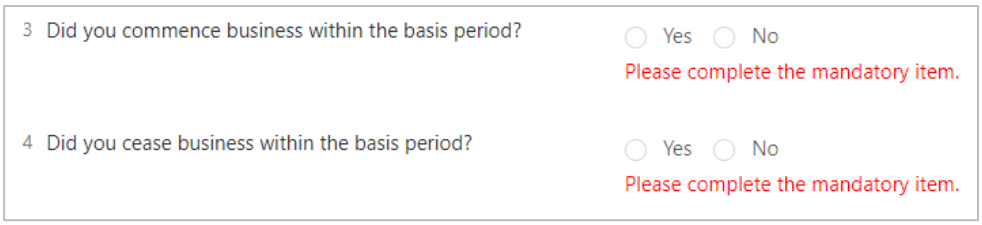
| Question No. | Additional Information for Tax Computation | Requirements | Mandatory Input (Yes/No) |
|---|---|---|---|
| 9 [Applicable to BIR51]<br><br>or 10 [Applicable to BIR52] | Fees paid or accrued to non-resident persons in respect of professional services rendered in Hong Kong, in HK dollars | 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 |
| 11 | Deduction claimed for leased premises reinstatement costs, 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 |
| | Precedent Partner | Select "Yes" if he / she is the precedent partner in the partnership business; otherwise, select "No". | 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. | No |
| | Date Left (ONLY for partners who left during the basis period) | | |

| Question No. | Additional Information for Tax Computation | Requirements | Mandatory Input (Yes/No) |
|---|---|---|---|
| | | (b) Only applicable for partners who entered / left during the basis period. | |
| | Profit / Loss Sharing Ratio % | (a) State the proportion of profit and loss sharing ratio of proprietor/each partner.<br><br>(b) Input of numbers up to 4 digits after the decimal point is required.<br><br>(c) Sum of the ratio must not be less than 100. | Yes |
| | Allocation of Assessable Profits / Adjusted Loss, in HKD (if NIL, enter "0") | (a) Input the allocation of assessable profits / (adjusted loss) of proprietor/each partner expressed in HK dollars.<br><br>(b) Enter positive value if adjusted loss of proprietor/each partner is reported. | 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, unless he / she does not have. | No |
| | Mandatory contributions made for proprietor / each partner under Mandatory Provident Fund | Input the mandatory contributions made for proprietor/each partner under Mandatory Provident Fund Scheme Ordinance expressed in HK dollars. | Yes |

| Question No. | Additional Information for Tax Computation | Requirements | Mandatory Input (Yes/No) |
|---|---|---|---|
| | Schemes Ordinance, in HKD (if NIL, enter "0") | | |
| | Personal Assessment | (a) Select "Yes" if personal assessment election is preferred.<br><br>(b) Only applicable to proprietor's / partner's with HK Identity Card No. | Yes |

89. 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:




90. Click "Save" if users wish to save the inputted information.

91. Click "Previous" if users wish to go back to "Enter Basic Information" section.

92. 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.

93. 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**

94. If “Additional Information for Tax Computation” has to be changed, click “Edit” at the “Enter Additional Information for Tax Computation” section.

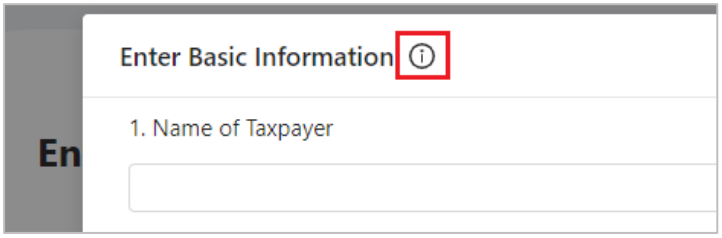
**Questions to be answered First**

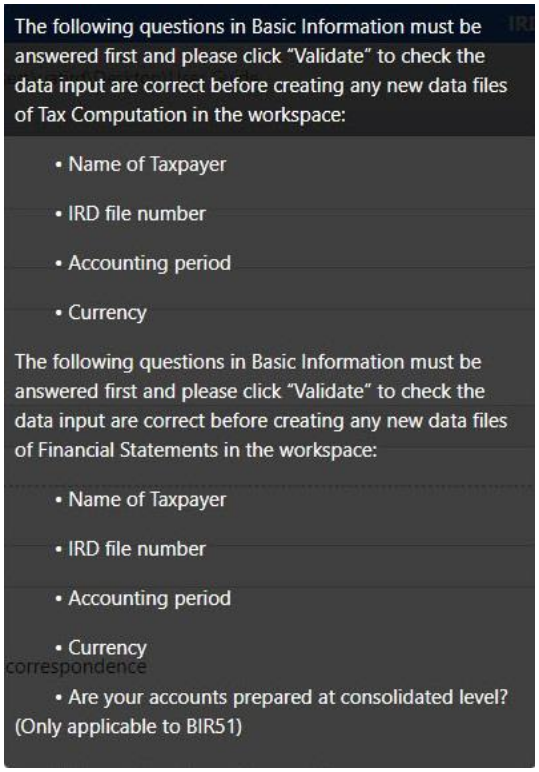
95. The respective questions must be answered first and click “Validate” to check the data input before clicking “New” in “Financial Statements” section and “Tax Computation” section for creation the following data files in the workspace:

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

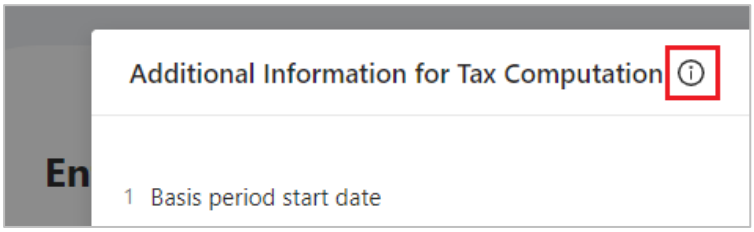
96. Users may also view the questions that must be answered first by putting the cursor to the "ⓘ" button on the top left corner of " Enter Basic Information" section and "Additional Information for Tax Computation" section.

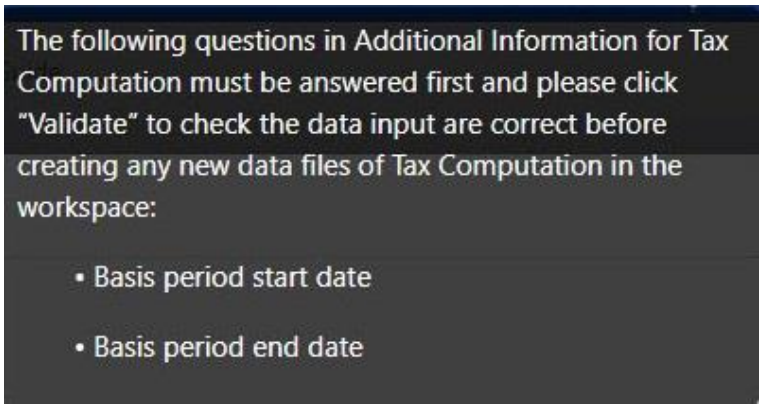
<Enter Basic Information> and the corresponding pop-up messages after clicking "ⓘ" button:






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



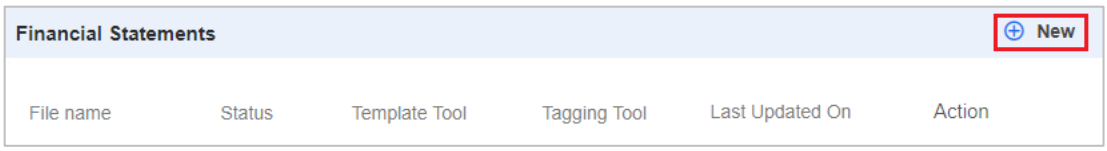




97. If the answers to the above questions have to be changed after the creation of the Financial Statements and Tax Computation data files, users are required to delete the created data files and create a new one but all tagged data or data input in the templates could not be rolled into the newly created data files.

## H. TEMPLATE TOOL

### Create New Financial Statements

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




99. Create and input a file name.

100. Click the drop-down arrow under “Choose tool” and select “Template Tool”.

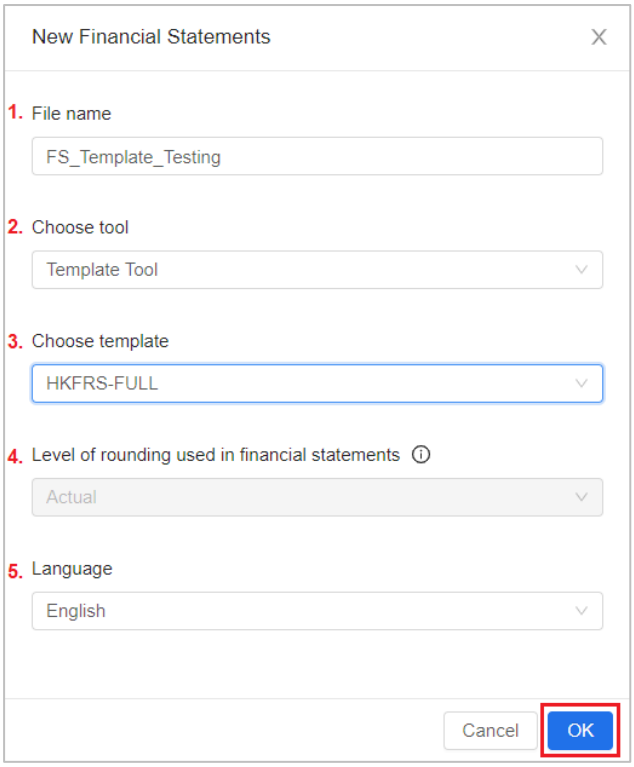
101. Click the drop-down arrow under “Choose template” to select the appropriate Financial Statements template.

| **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, and also applicable to enterprises adopting SME-FRF & SME-FRS. |

102. The “Level of rounding used in financial statements” is default to “Actual” which represents the figures in financial statements are presented in exact number.

103. The “Language” is default to “English”.

104. Click “OK” to proceed.




***Worksheets of Financial Statements***

105. 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.

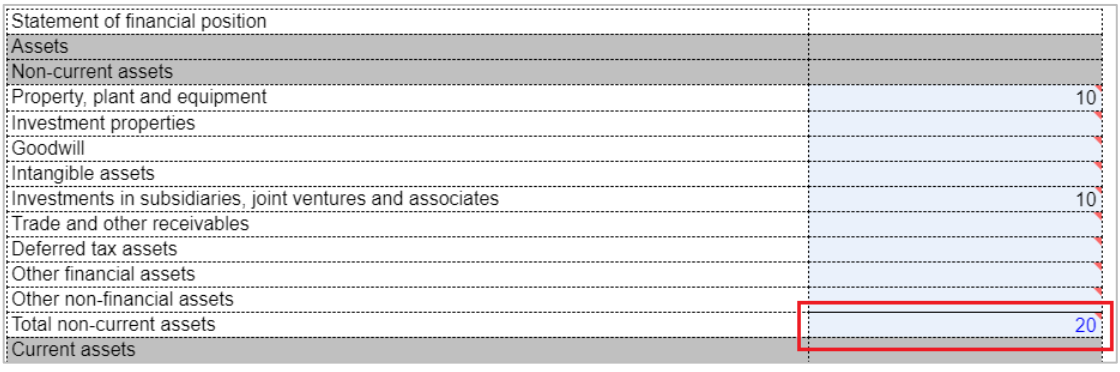
106. Input positive figures not exceeding 14 digits in each input box. Cents and thousand commas should be excluded when stating amounts in the templates.

107. 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)<br>(b) Other gains (loss)<br>(c) Share of profit (loss) of associates and joint ventures accounted for using equity method<br>(d) Income tax (expense) benefit<br>(e) Profit (loss) from discontinued operations |
| Note - Property, plant and equipment | (a) Revaluation increase (decrease)<br>(b) Increase (decrease) through net exchange differences<br>(c) Increase (decrease) through other reclassification<br>(d) Increase (decrease) through other changes |

***Auto Sum Function***

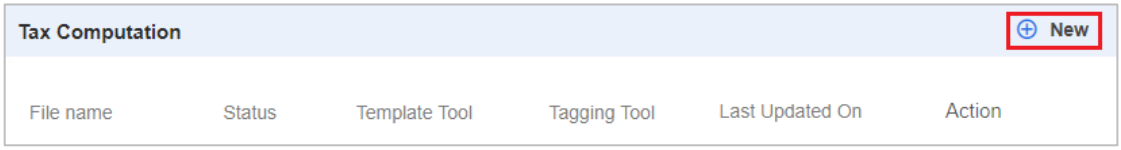
108. The Template Tool for Financial Statements would sum up the subtotals and totals in each worksheet automatically.



| 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

109. Click “New” in the “Tax Computation” section.




110. Create and input a file name.

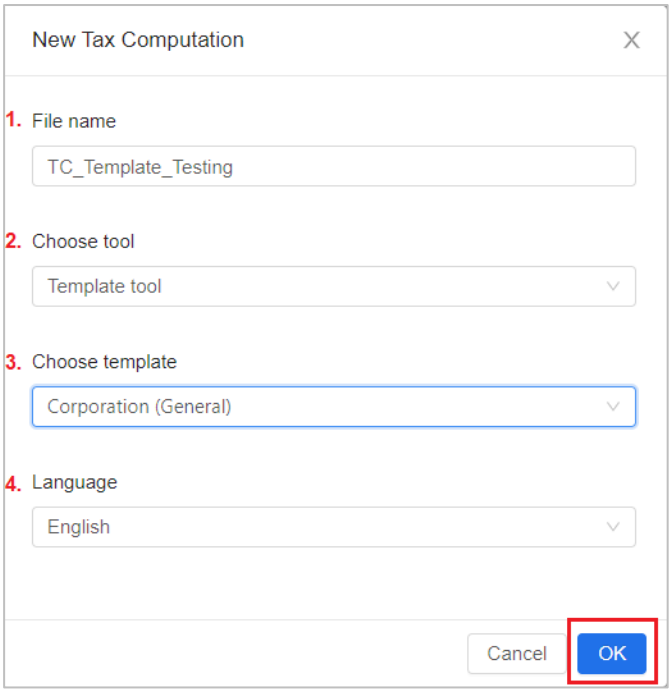
111. Click the drop-down arrow under “Choose tool” and select “Template Tool”.

112. 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. |

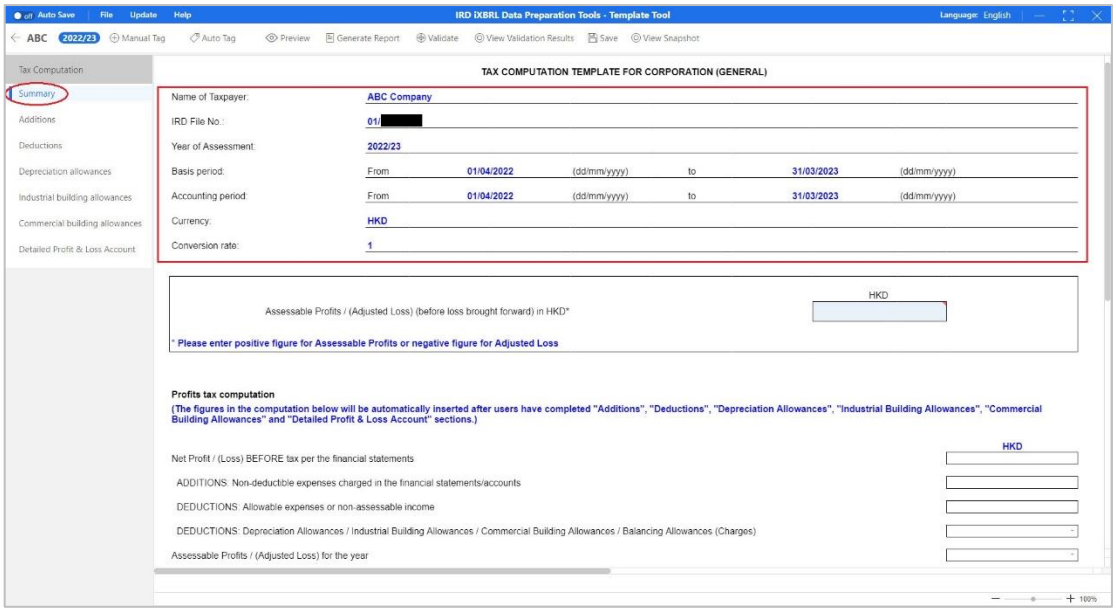
113. The “Language” is default to “English”.

114. Click “OK” to proceed.

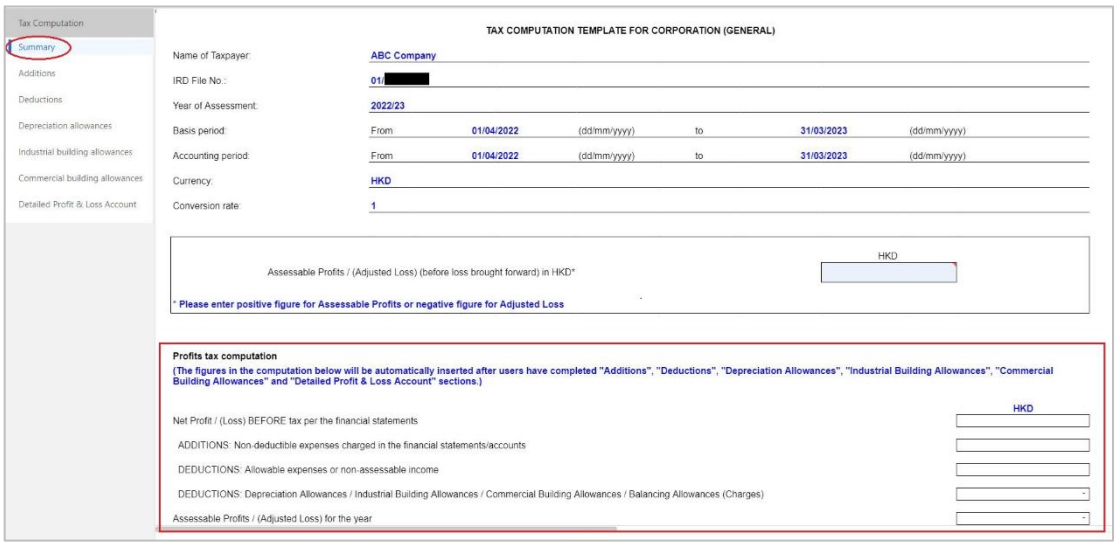



***Summary and Worksheets of Tax Computation***

115. 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.



116. 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.




117. 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.

118. 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.

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

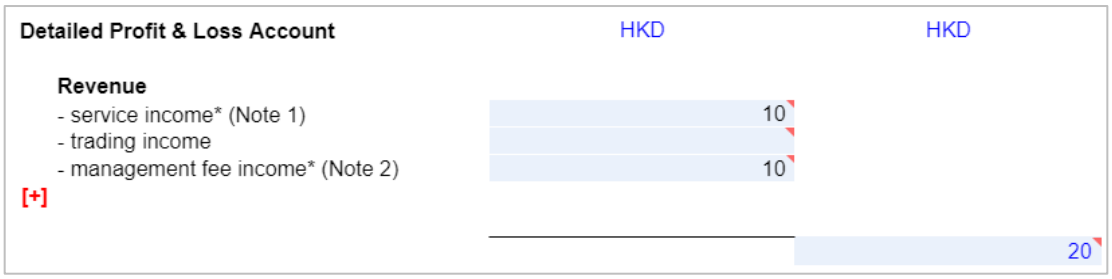
120. To report the loss amount for the following item in Tax Computation templates, please enter a negative sign in front of the value within the cell. Please do not enter bracket when stating the amount of a negative value.

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

121. 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*

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

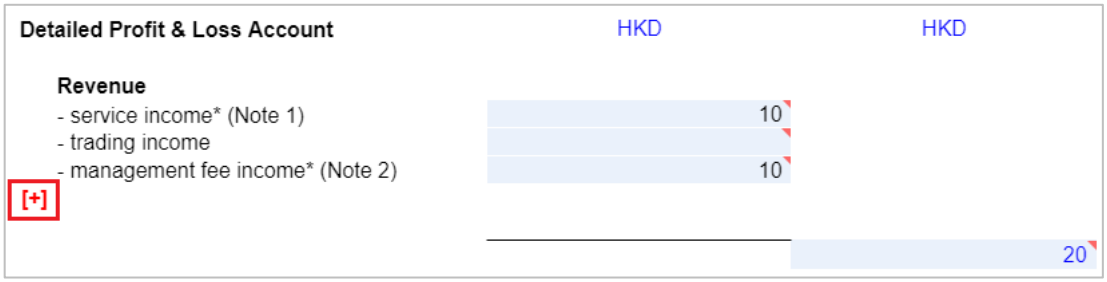



### *Add Items*

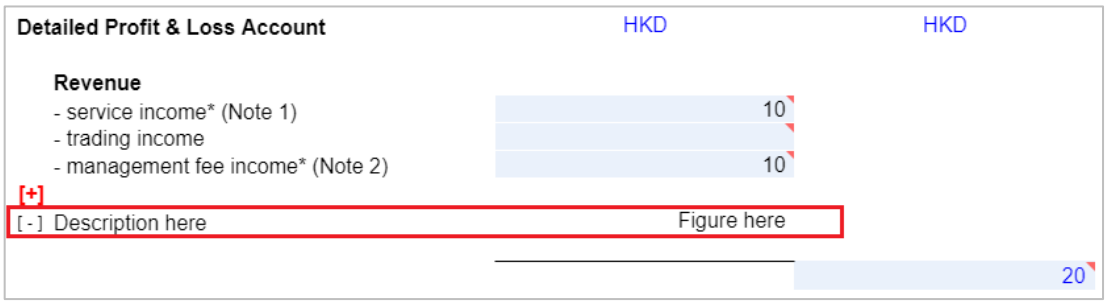
123. If pre-defined tags are not applicable in template, users can manually add items by inserting rows. Users can perform auto or manual tagging for these items.

### *Insert Rows*

124. 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.

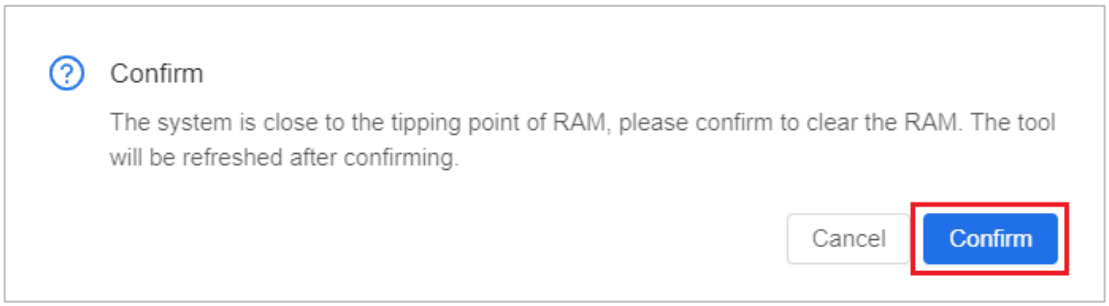


125. Type the description and figure of the newly added item in the left and right input boxes respectively. All the manually inserted rows should be filled in.



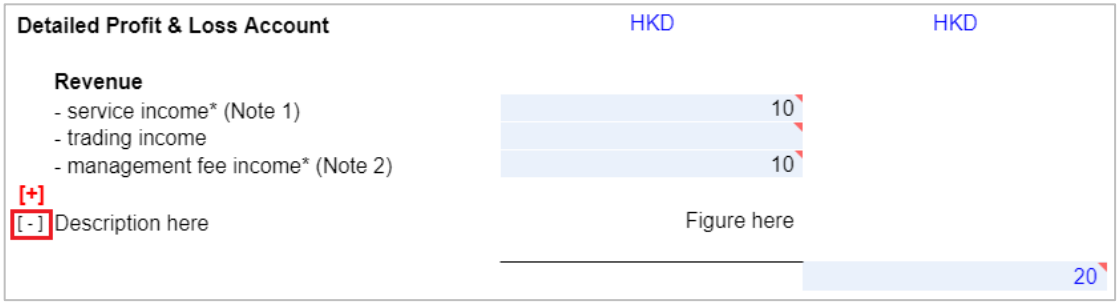

126. Users can enter a positive figure or a negative figure in the inserted row under "Cost of sales" of "Detailed Profit & Loss Account" worksheet if necessary. Please enter a negative sign instead of brackets to represent a negative figure.

127. 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*

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



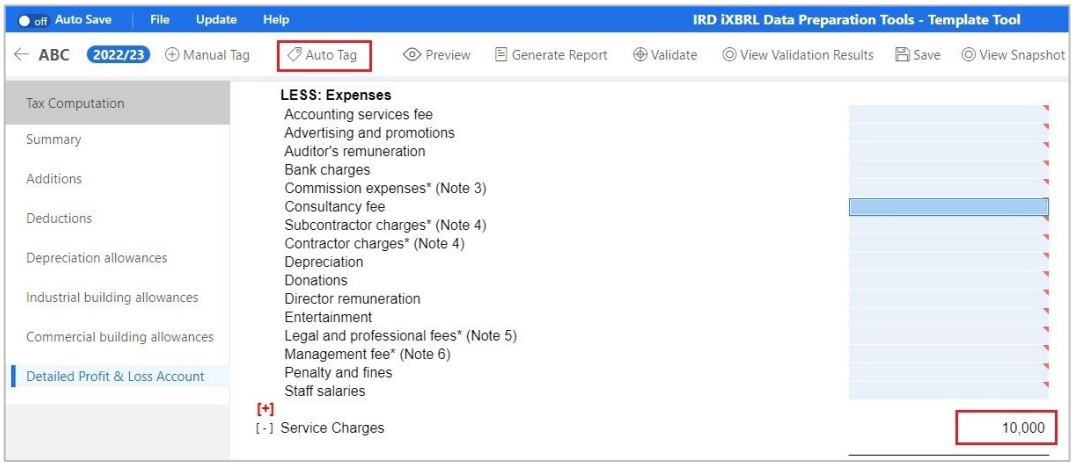

129. A confirmation message box will be popped up. Click "Confirm" to proceed.

### *Tag the Inserted Rows*

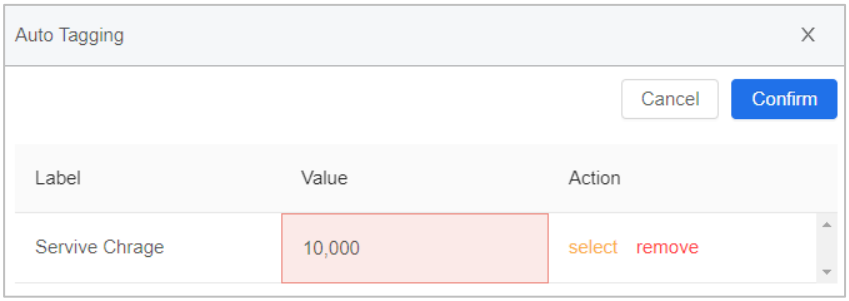
130. For those newly added items, users can either choose "Auto Tag" or "Manual Tag" to tag values.

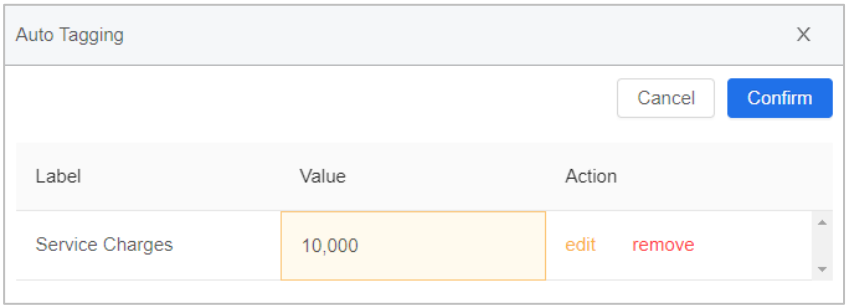
### *Auto Tag*

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



132. 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.



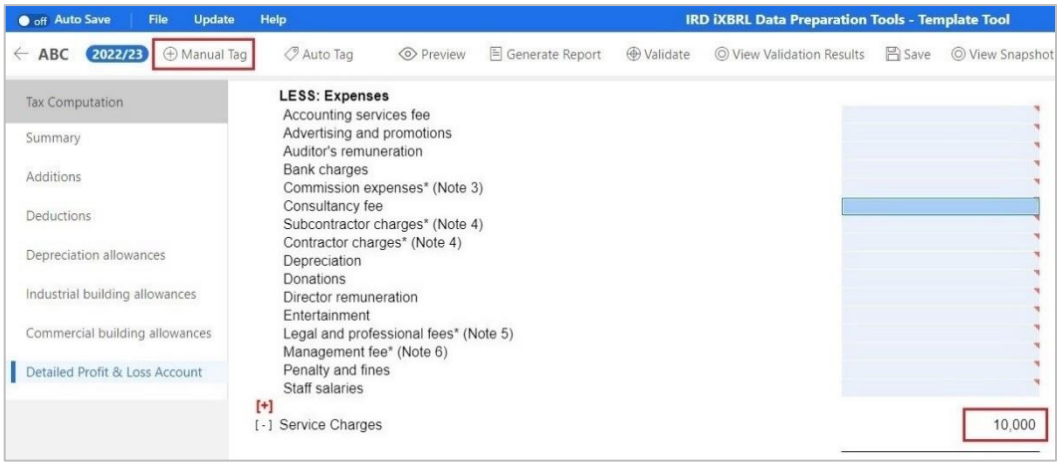

133. Click “select” under the Action column for the value highlighted in red to tag the item manually. Please refer to the following sections for the manual tag procedures.

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

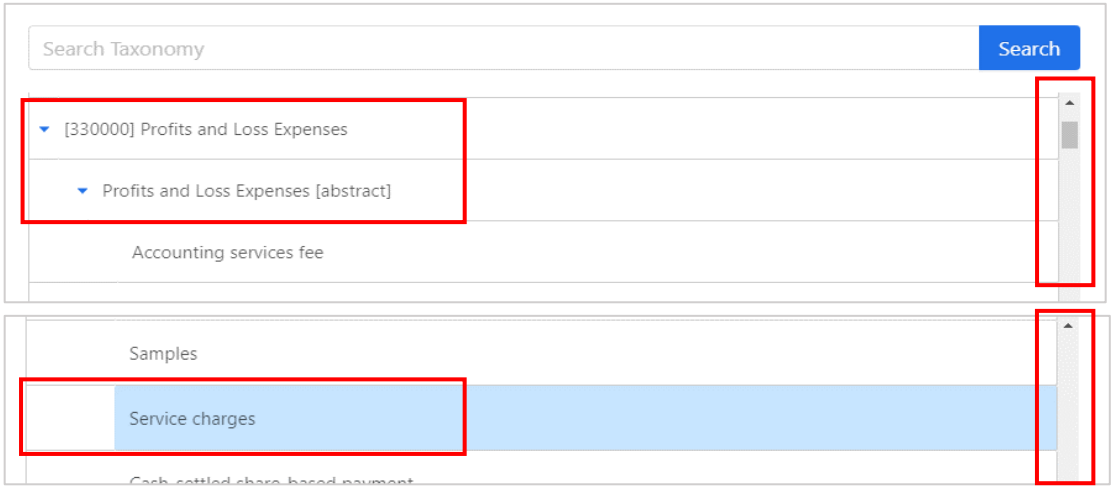
135. Click “Confirm” on the panel to proceed.

***Manual Tag***

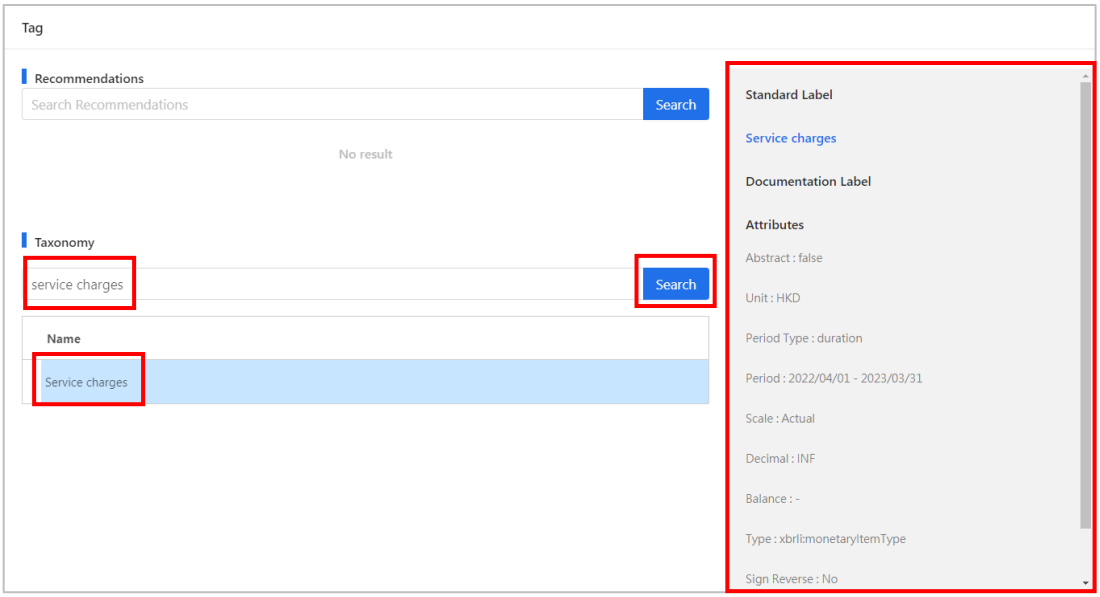
136. Select the input box to be tagged, then click “Manual Tag” on the top menu or right click the input box and click “Manual Tag”.




137. 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".




138. 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.

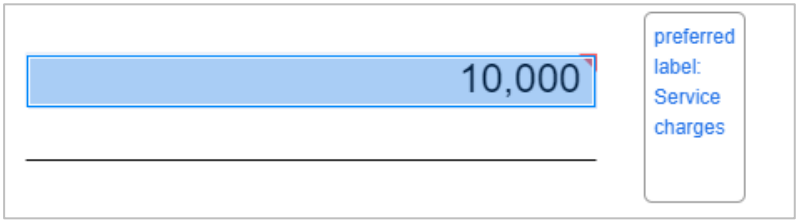



139. The right panel will display the following attribute information of the selected element for references:

| **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. |

140. Click “OK” to proceed.

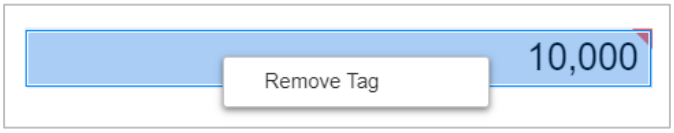
141. After tagging, a small red triangle on the upper right corner of the input box with figure indicates that the item has been successfully tagged. When the mouse hovers the tagged item, a comment box stating the preferred label will be popped up for users' verification purposes.




142. 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***

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



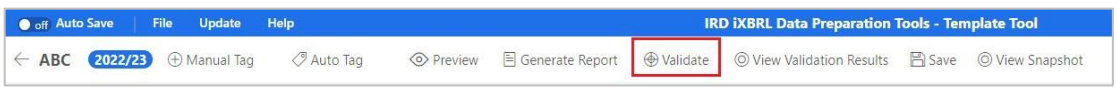

144. A confirmation message box will be popped up. Click "OK" to proceed.

145. 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***

146. Click "Validate" on the top menu to validate Financial Statements or Tax Computation data files.



147. 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***

148. 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.

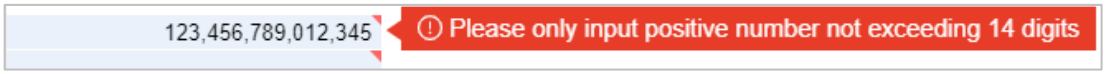
(e) *Inconsistent duplicate fact values are found*
The same piece of numeric fact MUST NOT BE reported with different data values unless the fact is reported at different rounding levels, e.g. the element 'Revenue' was reported twice with different values ($987,654,321 and $123,456,789) despite under 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".

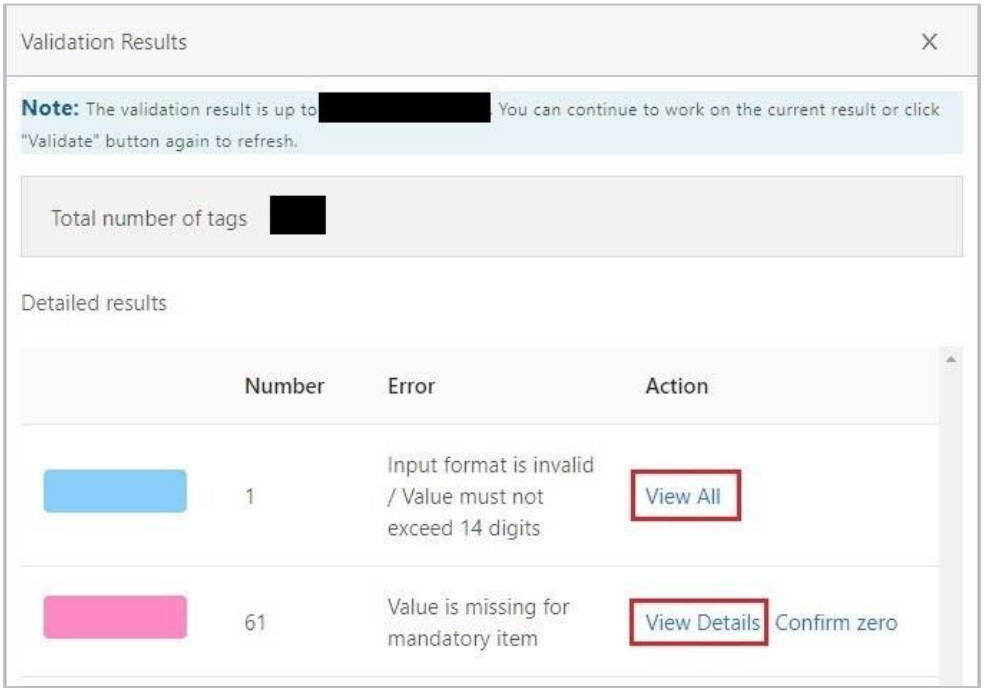
***Interactive Validation***

149. 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***

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

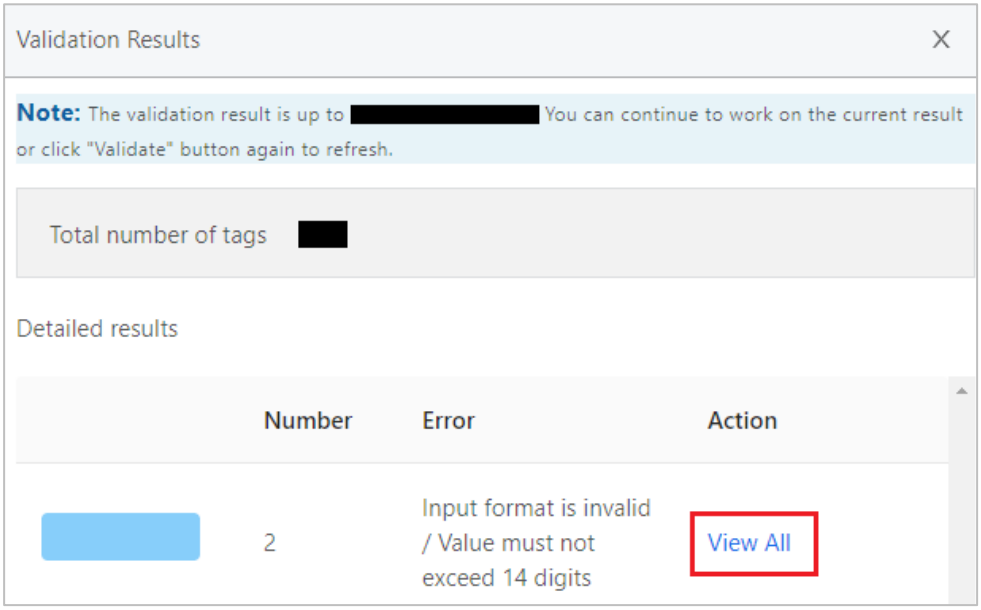



151. For "Input format is invalid / Value must not exceed 14 digits", "Invalid datatype of tags" and "Value / Description is missing for newly added item", click "View All" under the Action column to review and locate the error.

152. 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.

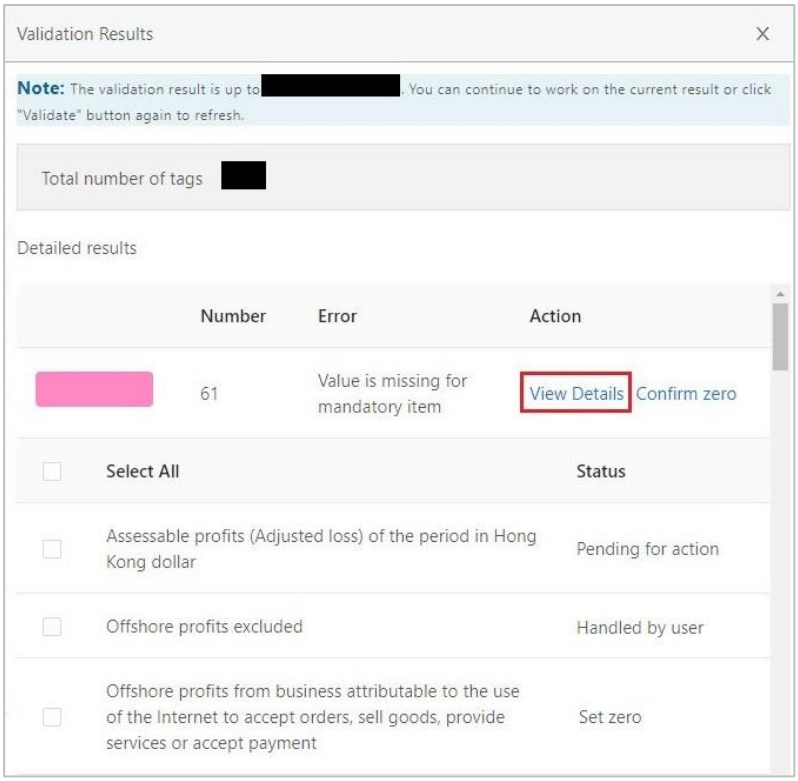
***View and Locate errors by “View All”***

153. 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”***

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

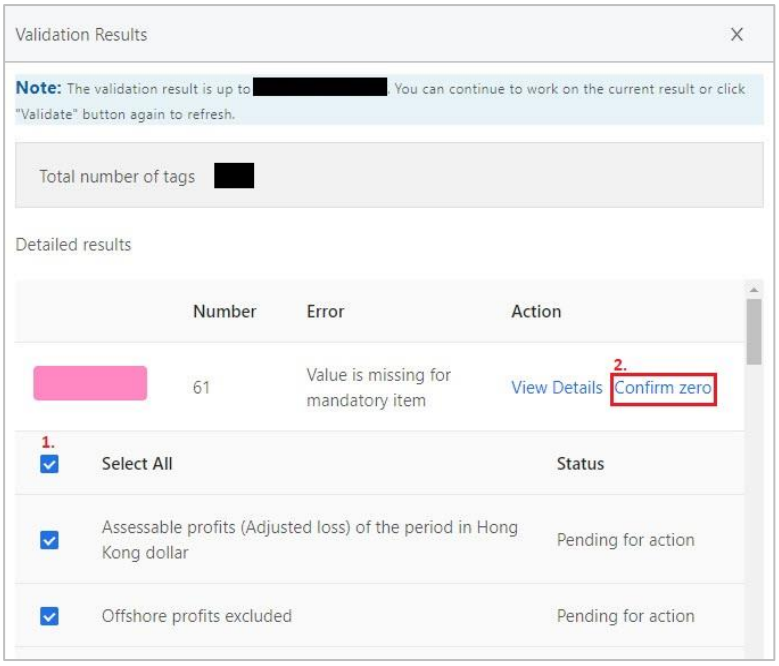



The details of status are tabulated as follows:

| **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” |

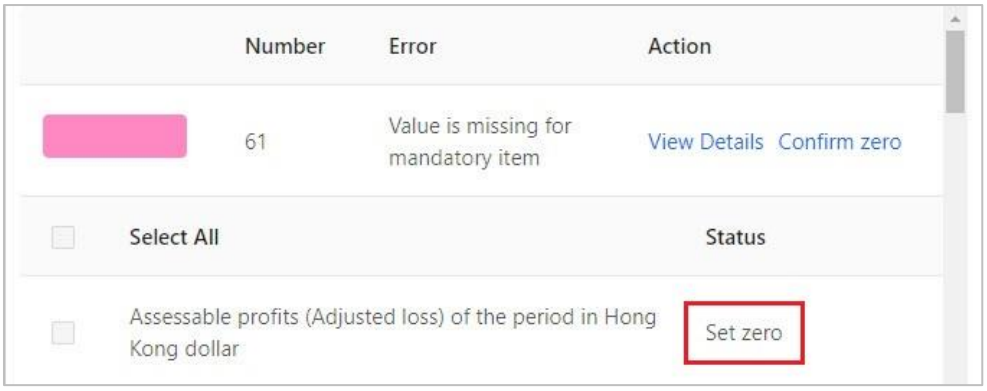
155. Users have to input figures in the relevant input boxes in the template to confirm the missing mandatory items. However, if those identified mandatory items are not applicable, users may either input “0”, set as “0” by ticking each relevant preferred labels or ticking the box “Select All” for setting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

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

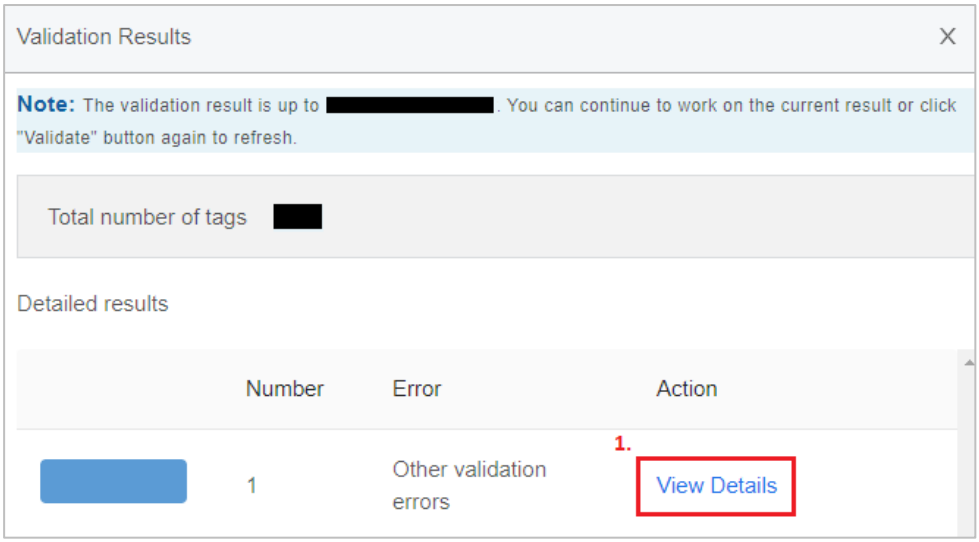


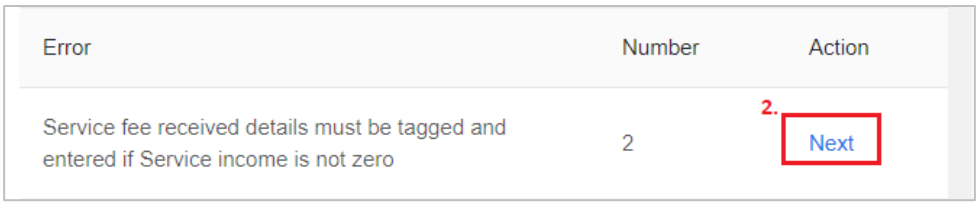

157. A confirmation message box will be popped up. Click "Yes" to proceed.

158. 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.




159. 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.

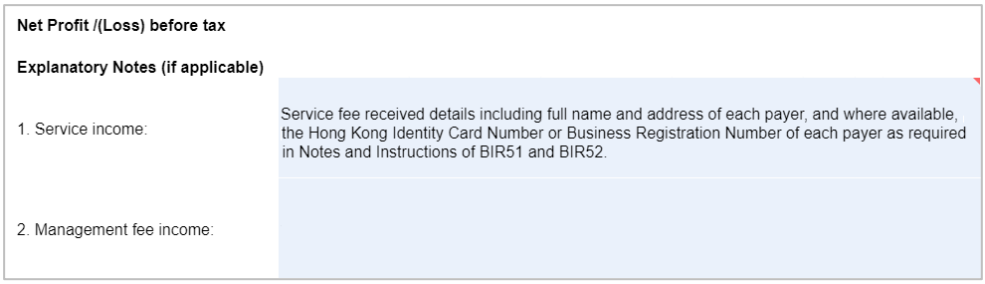



160. Example of "Other validation errors":

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

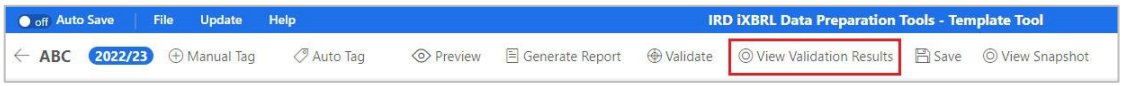
To pass the validation of example above, users have to input the details in the relevant input box, e.g. service fee received details including full name and address of each payer, and where available, the Hong Kong Identity Card No. or Business Registration No. of each payer as required in Notes and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




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

### *View Validation Results*

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

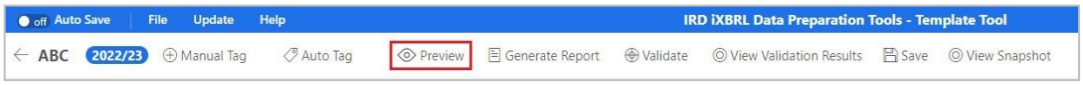



## Preview the Tag Attributes

163. 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:

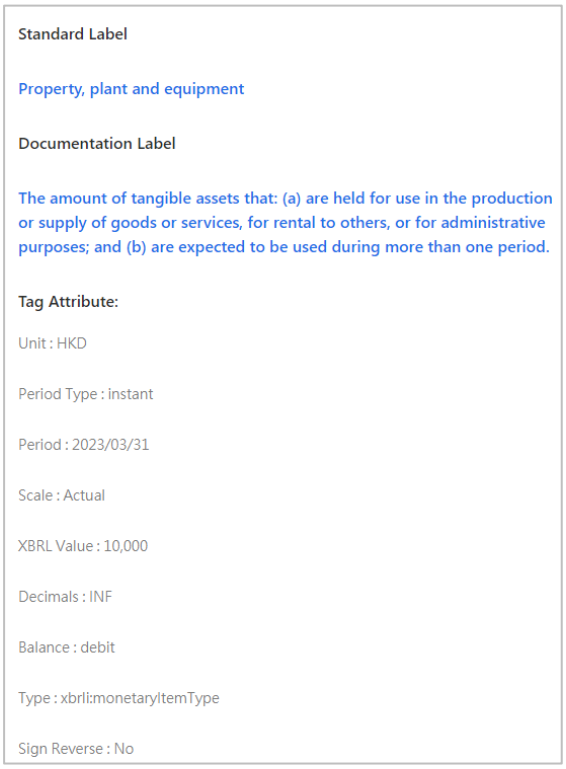
(a) unit attribute;
(b) period type attribute;
(c) period attribute;
(d) scale attribute;
(e) XBRL attribute;
(f) decimals attribute;
(g) balance attribute;
(h) type attribute and
(i) sign reverse attribute

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



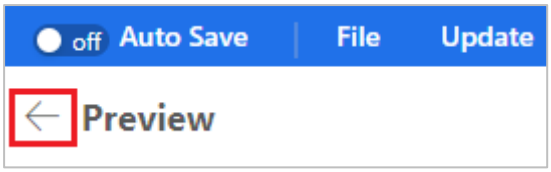

165. Click on the tagged value with small red triangle to view the details of iXBRL attributes.

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



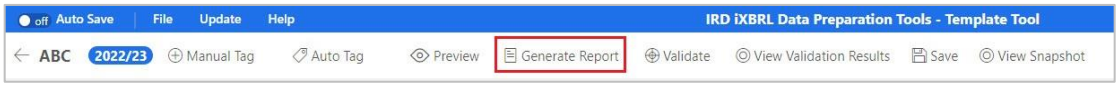

167. Click “X” to close the details.

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

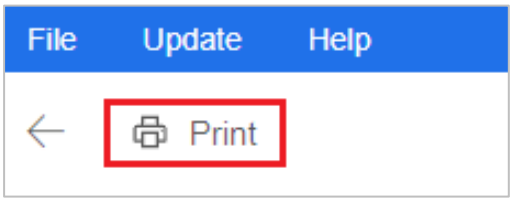



## Generate and Print Tagged Report

169. 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.



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




171. 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

### *Prepare Source Documents to facilitate auto tagging*

*For Source document in .doc or .docx*

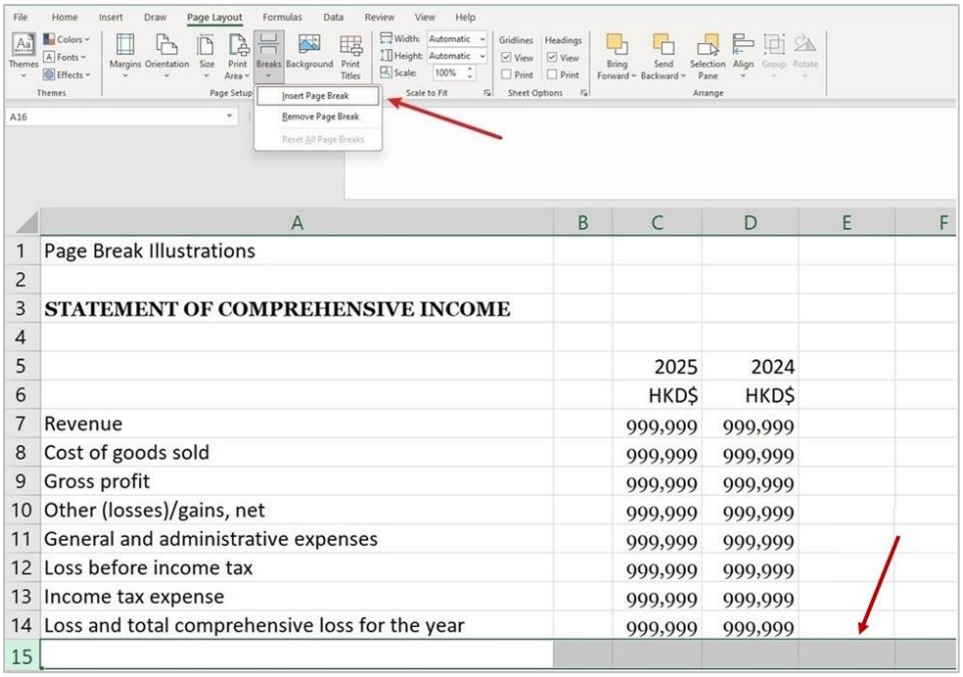
172. To facilitate auto tagging, the relevant data in the source Word file should be presented in a table format.

*For Source document in .xls or .xlsx*

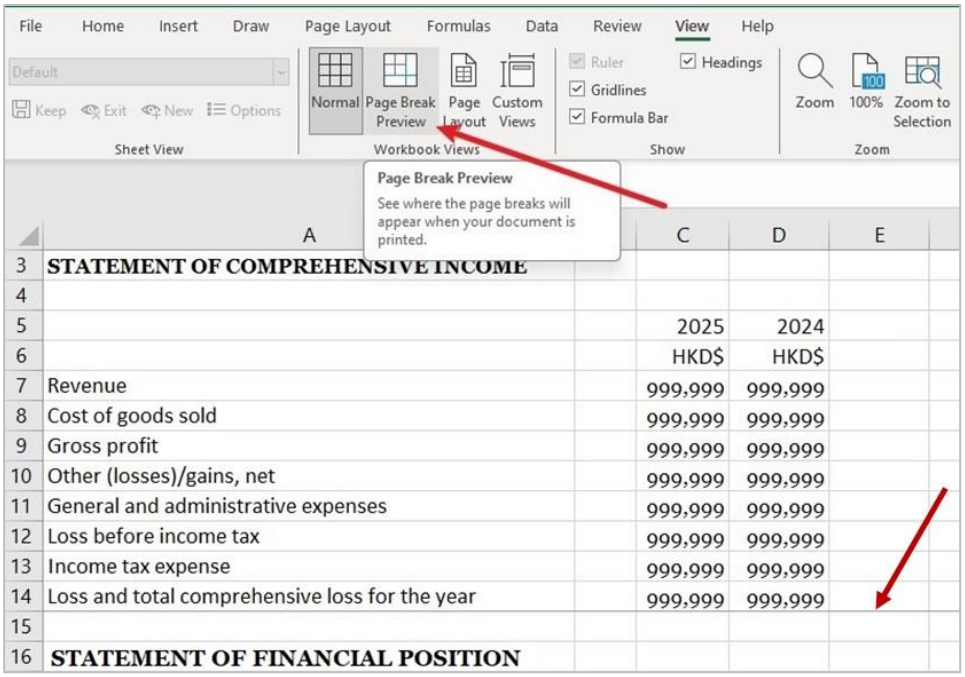
173. To facilitate auto tagging, horizontal manual page breaks should be inserted to separate the tables therein into individual sections within the same worksheet if each worksheet contains more than one table.

174. To insert a horizontal manual page break in the Excel file, select the desired row.

175. On the "Page Layout" tab in the "Page Setup" group in the tool bar, select "Breaks" and click "Insert Page Break". A solid line along the cell border in "Page Break Preview" indicates that page break has been successfully inserted.




| | A | B | C | D | E | F |
|---|---|---|---|---|---|---|
| 1 | Page Break Illustrations | | | | | |
| 2 | | | | | | |
| 3 | **STATEMENT OF COMPREHENSIVE INCOME** | | | | | |
| 4 | | | | | | |
| 5 | | | 2025 | 2024 | | |
| 6 | | | HKD$ | HKD$ | | |
| 7 | Revenue | | 999,999 | 999,999 | | |
| 8 | Cost of goods sold | | 999,999 | 999,999 | | |
| 9 | Gross profit | | 999,999 | 999,999 | | |
| 10 | Other (losses)/gains, net | | 999,999 | 999,999 | | |
| 11 | General and administrative expenses | | 999,999 | 999,999 | | |
| 12 | Loss before income tax | | 999,999 | 999,999 | | |
| 13 | Income tax expense | | 999,999 | 999,999 | | |
| 14 | Loss and total comprehensive loss for the year | | 999,999 | 999,999 | | |
| 15 | | | | | | |

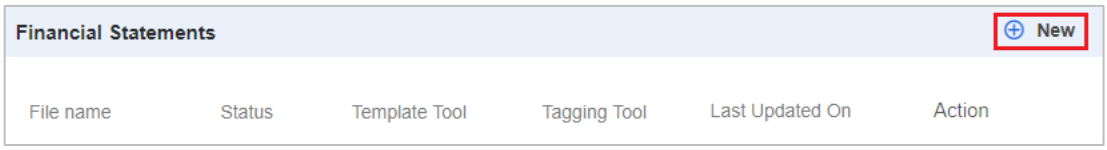



176. If no page break or inappropriate page break is inserted to indicate different tables, the financial data may not be successfully auto tagged. Users are advised to "Reset All Page Breaks" before inserting horizontal manual page break(s).

177. Users are also reminded to remove hidden sheet, row(s) and/or column(s), expand the width of cells to disclose the full context of cell value or remove the information not to be disclosed, delete unnecessary / blank columns in the source document.

***Import Source Documents***

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




179. Create and input a file name.

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

181. Import the financial statements source document under “Import file”. File format in .doc or .docx or .xls or .xlsx (only for the English Windows Tagging Tool) are accepted. The requirement for source documents has been stated in “Requirement of Source Documents” section. To facilitate the importation of document, please ensure the file path of the selected source document does not exceed the maximum path length of 100 characters. Users can relocate the source document or rename the source file to shorten the file path.

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

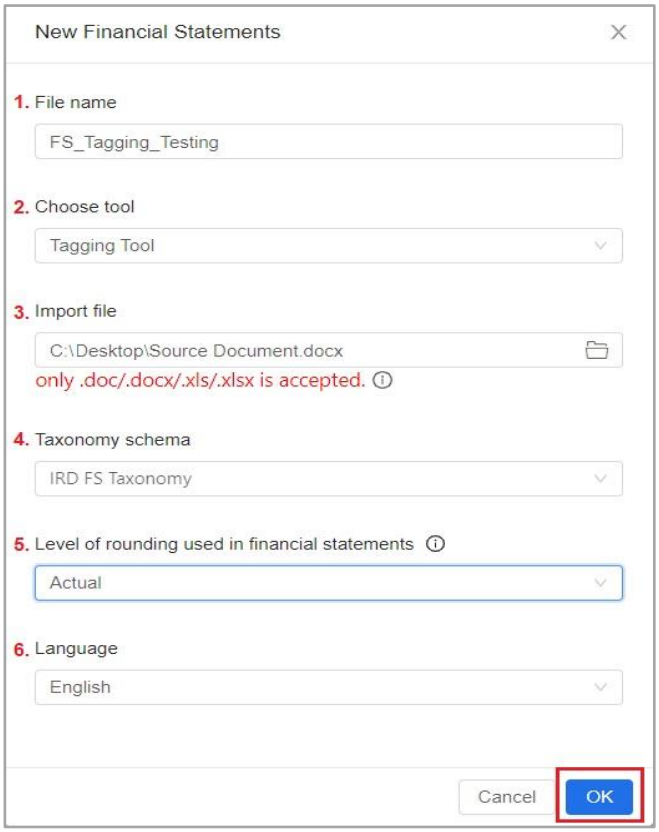
| **Taxonomy Schema** | |
|---|---|
| IRD FS Taxonomy | The financial statements are prepared in accordance with full HKFRSs as issued by the Hong Kong Institute of Certified Public Accountants. |
| IRD FS-PE Taxonomy | The financial statements are prepared in accordance with the HKFRS for Private Entities,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

183. 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 |

184. The “Language” is default to “English”.

185. Click “OK” to proceed.




***Omissions/Errors in the Source Documents***

186. 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***

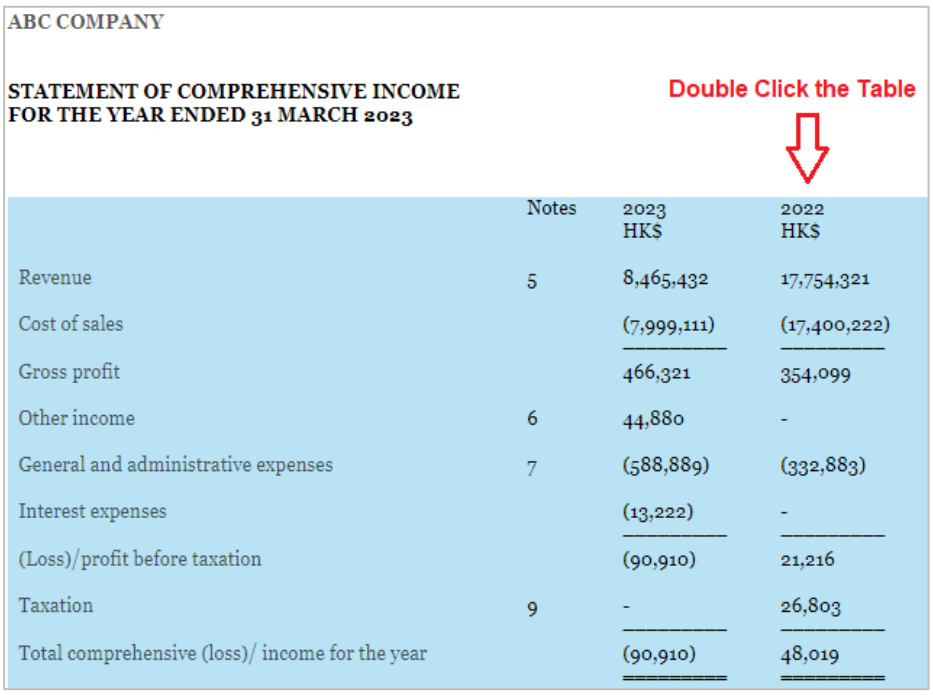
187. Users can choose “Auto Tag” or “Manual Tag” to perform tagging.

188. 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*

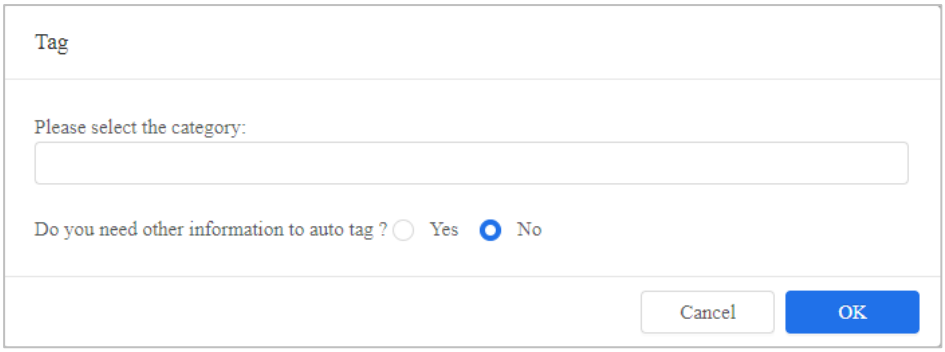
*Standard Table Format*

189. 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.



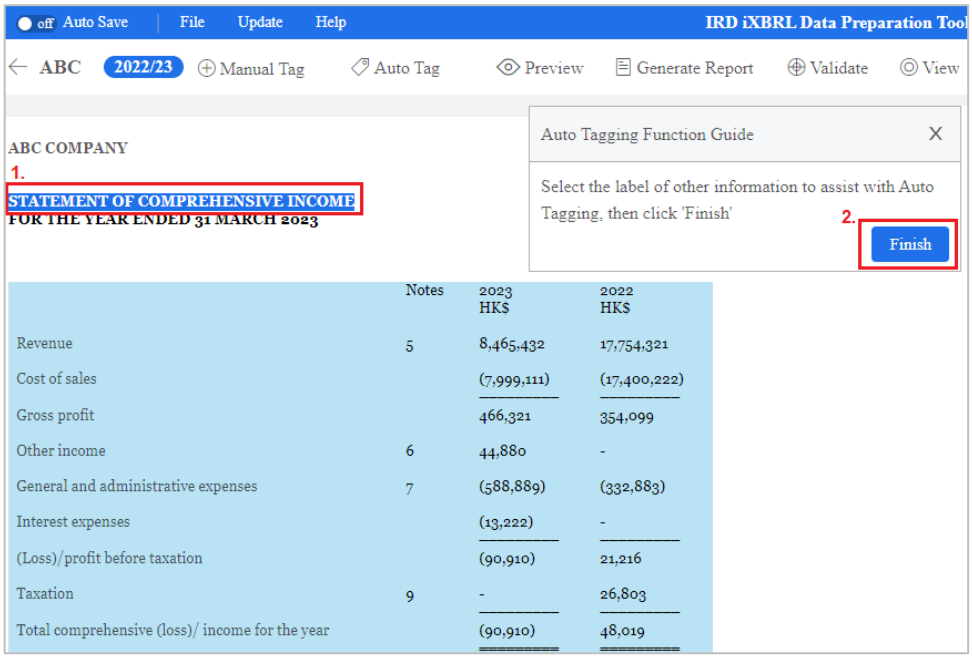

| | Notes | 2023 HK$ | 2022 HK$ |
|---|---|---|---|
| Revenue | 5 | 8,465,432 | 17,754,321 |
| Cost of sales | | (7,999,111) | (17,400,222) |
| Gross profit | | 466,321 | 354,099 |
| Other income | 6 | 44,880 | - |
| General and administrative expenses | 7 | (588,889) | (332,883) |
| Interest expenses | | (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 |

190. 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.

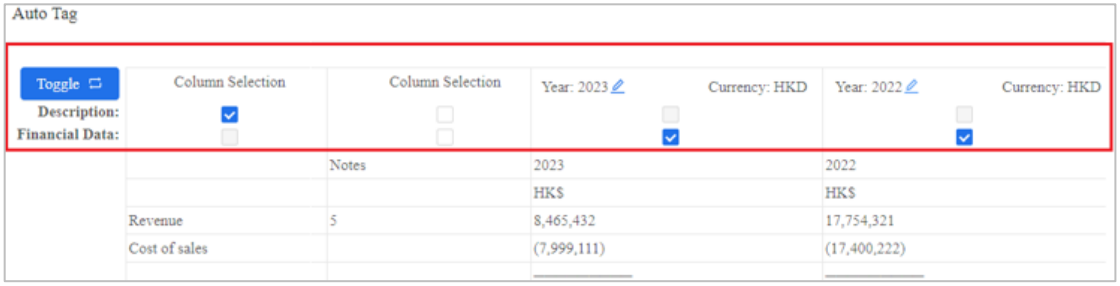



191. If users need other information to perform auto tagging, choose "Yes" and then click "OK".

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

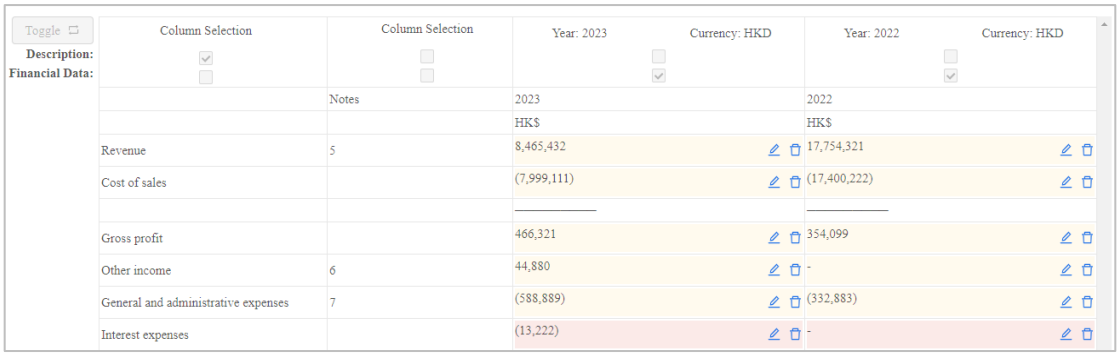


193. Tick “Description” check box under the appropriate “Column Selection”. Tick “Financial Data” check box(es) under the appropriate “Column Selection”, and adjust “Year” if necessary by clicking “ ” button and typing in the appropriate year.




194. Click “Auto Tag” to proceed.

195. 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.




196. 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.

197. 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.

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

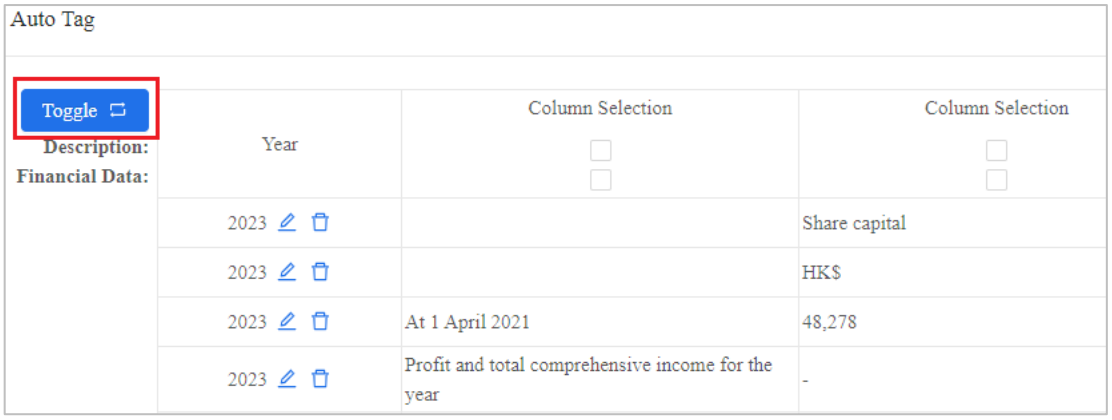
199. Users can hover the cursor over the value to review the recommended element.

200. 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.

201. Click "Confirm" to proceed.

*Reverse Table Format*

202. 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.




203. Update the "Year" by clicking "✎" button and type in the appropriate year.

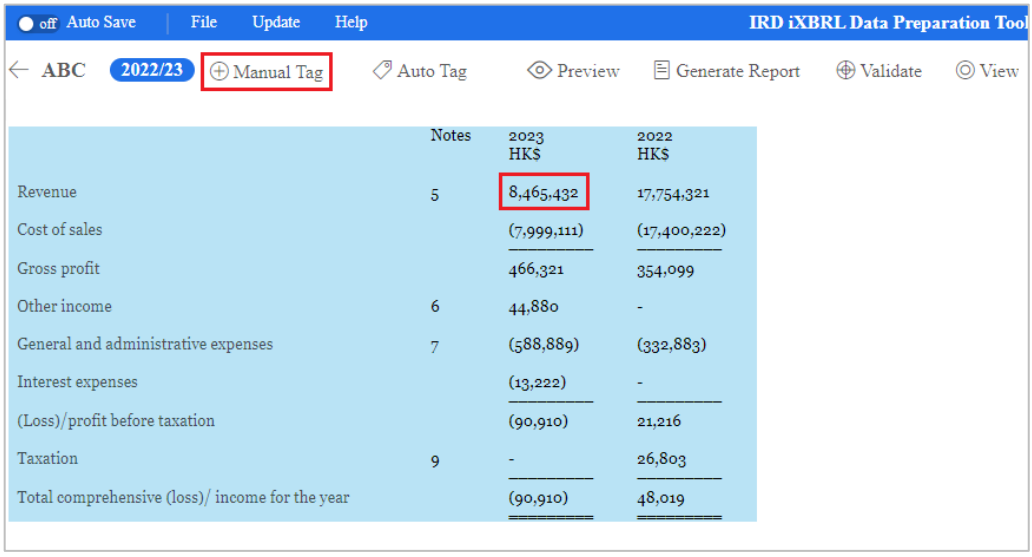
204. If the year of particular financial data is not required to be tagged, click "🗑" button to remove.

205. If the column contains description and financial data, tick both 'Description' and 'Financial Data' check boxes.

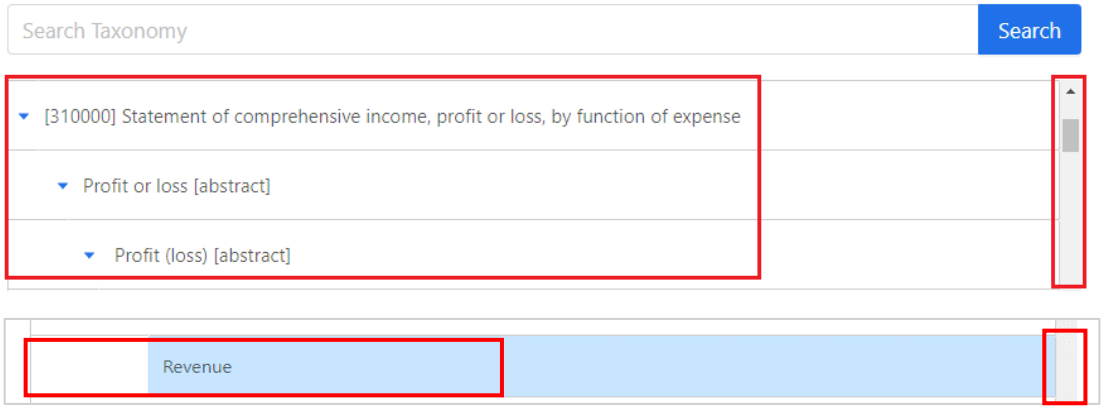
206. Click "Auto Tag" to proceed.

***Manual Tagging***

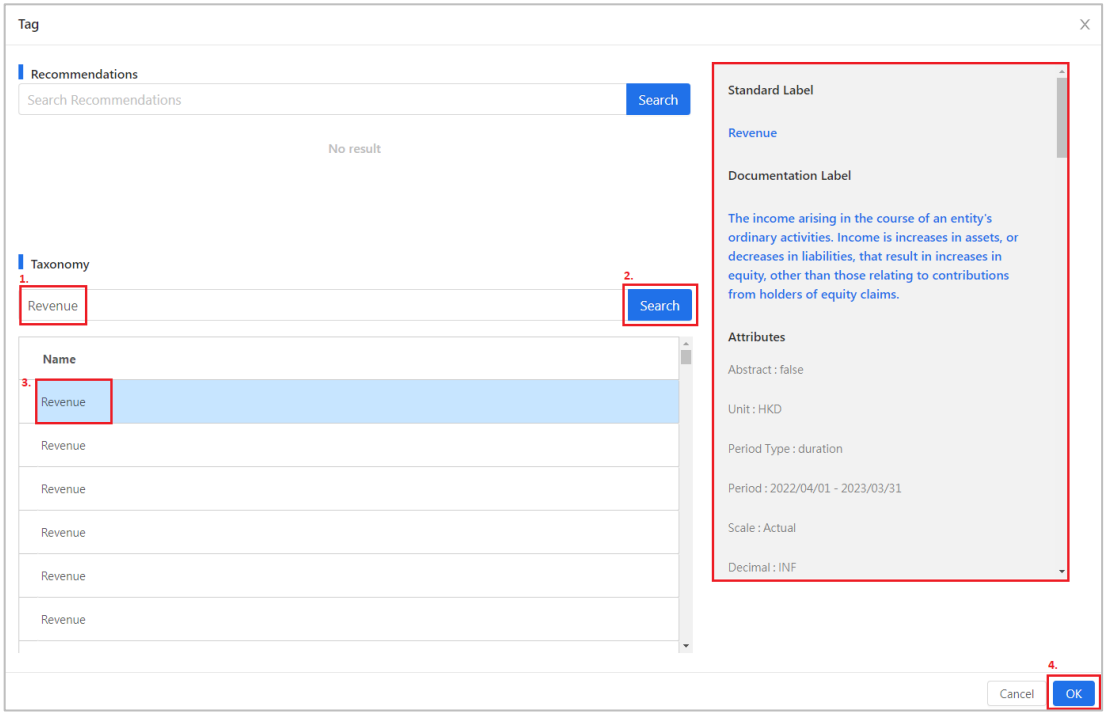
207. Move the cursor to highlight the financial data to be tagged, then click "Manual Tag" on the top menu or right click to select "Manual Tag".




208. 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".

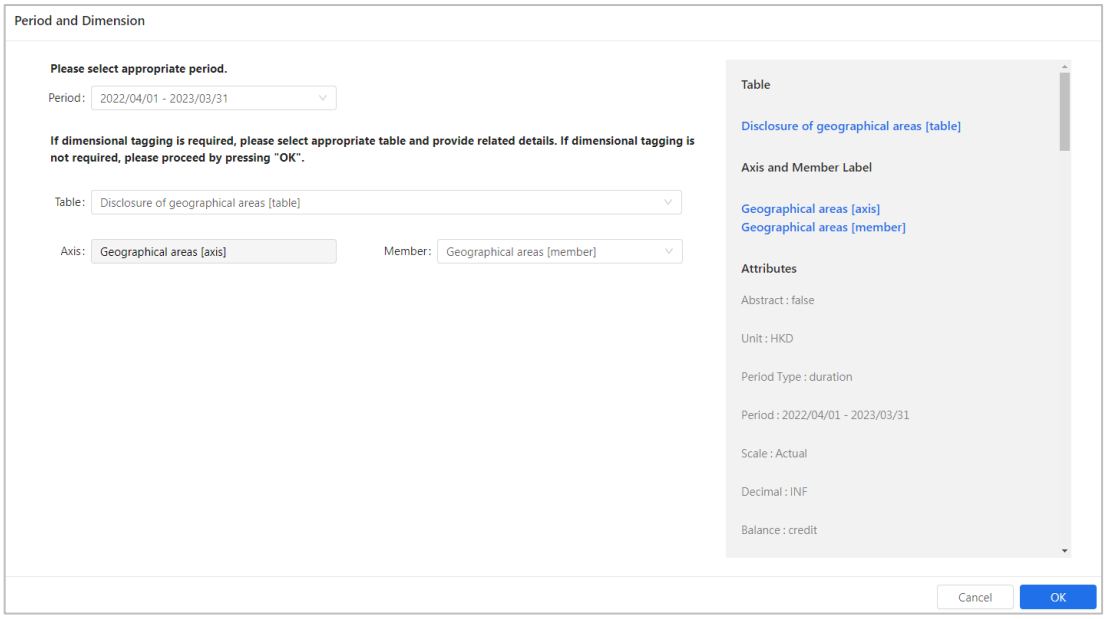


209. Alternatively, users can search for a particular element via entering the preferred label of the element under the "Search Taxonomy" bar and click "Search". The search is case-insensitive. Users can use this feature to quickly search for an element with a matching value.




210. Click "OK" to proceed.

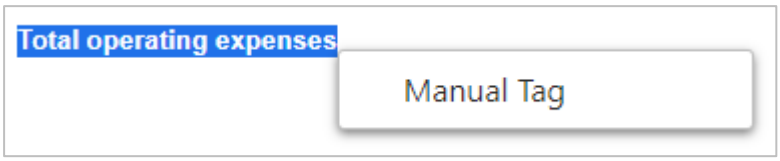
211. If the selected element is a line item that has dimension structure in manual tagging within the IRD FS Taxonomy or IRD FS-PE Taxonomy, a "Period and Dimension" panel will be popped up and users can perform dimensional tagging accordingly. Users should select the appropriate period and table from 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.

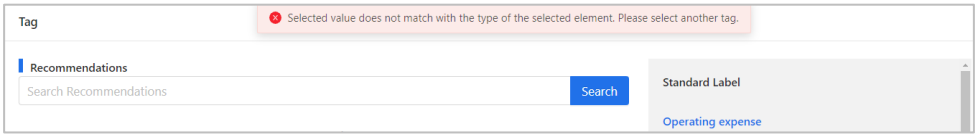



212. After performing dimensional tagging, click "OK" to proceed.

213. 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.

214. 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:




215. 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"<br>"area"<br>"pure"<br>"per share"<br>"decimal"<br>"shares"<br>"percent" | Numbers:<br>9,999<br>1.23 |
| "date" | Date:<br>01/01/2023 |
| "text block"<br>"text"<br>"duration" | Text:<br>"Sale of goods……" |

216. 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*

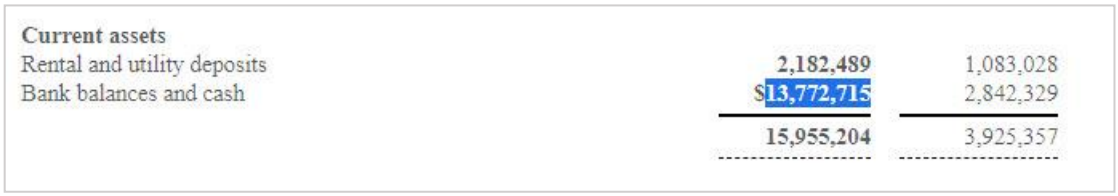
217. For those "monetary", "area", "pure", "per share", "decimal", "shares" or "percent" elements, the numbers without the currency sign (e.g. $), units (e.g. km²) and percentage symbol (e.g. %) should only be highlighted for tagging.

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

219. 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) |

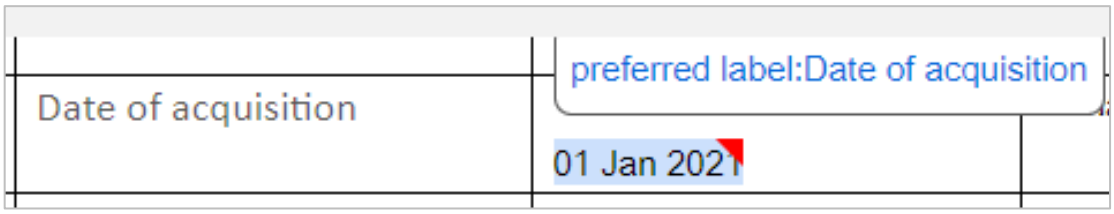
220. For example, users should highlight the numbers without the dollar sign when tagging monetary element.




221. 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.

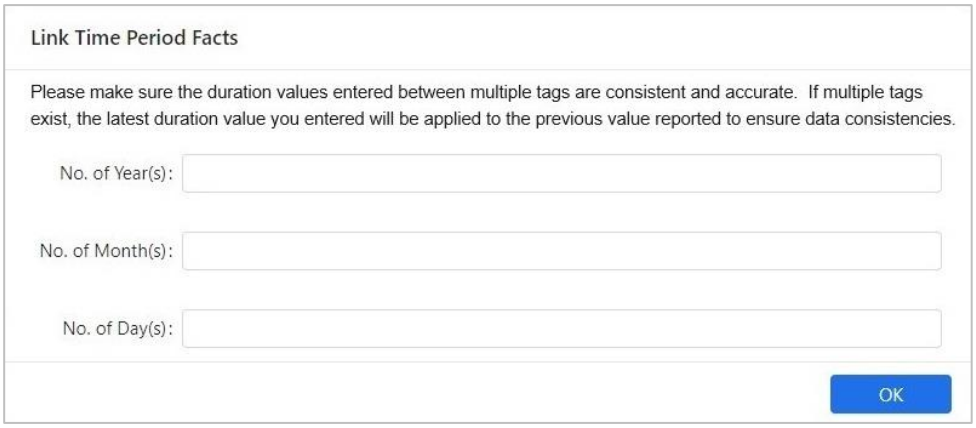
*Perform Tagging for Date Element*

222. 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*

223. 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.




224. 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 |

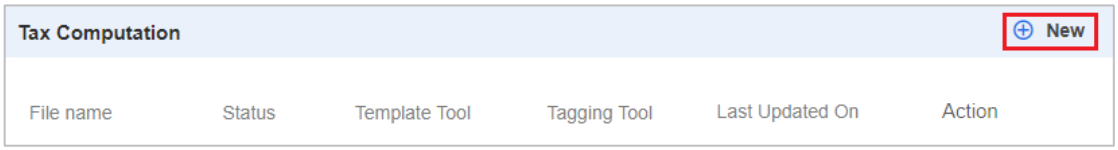
225. Click "OK" to proceed.

226. 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***

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




228. Create and input a file name.

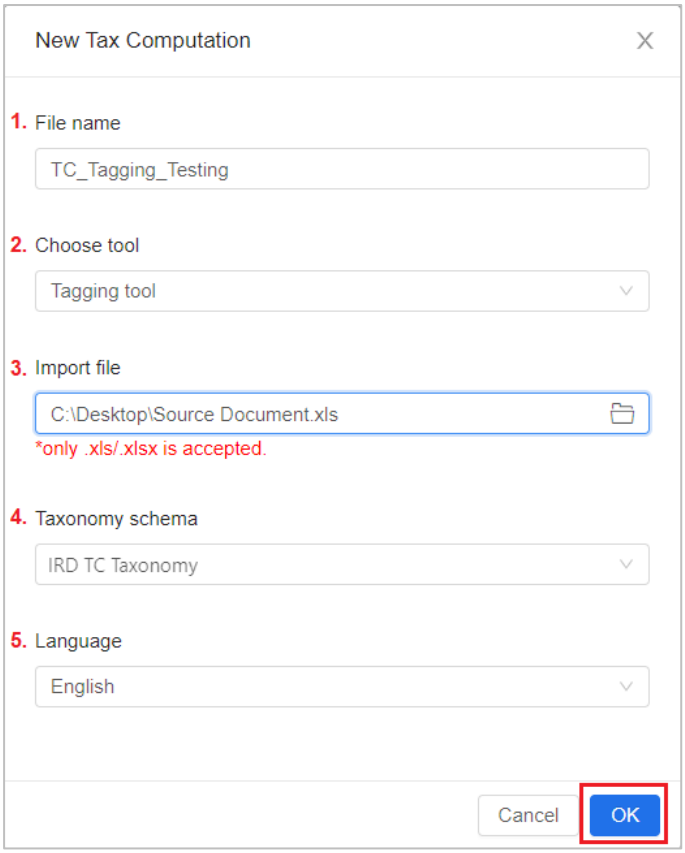
229. Click the drop-down arrow under "Choose tool" and select "Tagging Tool".

230. 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. To facilitate the importation of document, please ensure the file path of the selected source document does not exceed the maximum path length of 100 characters. Users can relocate the source document or rename the source file to shorten the file path.

231. The "Taxonomy schema" is default to "IRD TC Taxonomy".

232. The "Language" is default to "English".

233. Click "OK" to proceed.




***Omissions/Errors in the Source Documents***

234. 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***

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

236. 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.

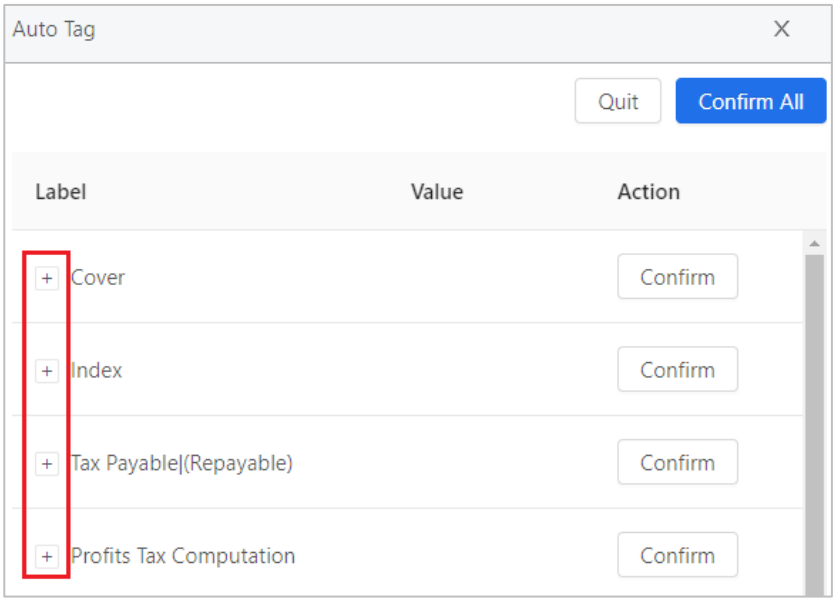
***Auto Tagging***

237. 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.

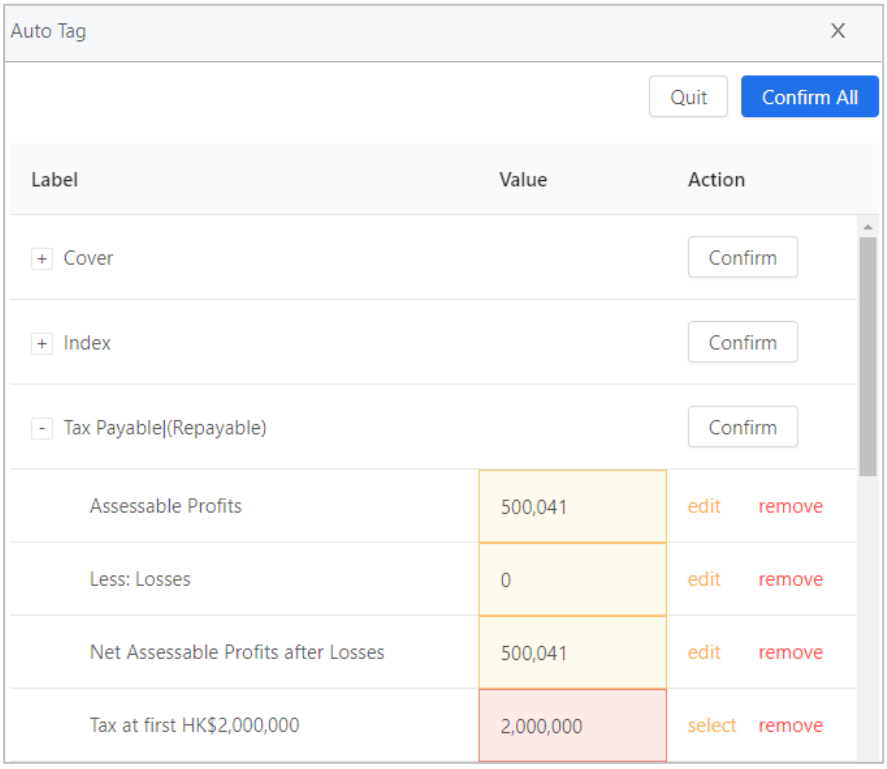
238. The results of auto tag will be displayed. The Tools will automatically identify the suitable elements of the IRD Taxonomy Package. By default, the most recommended element of the IRD Taxonomy Package will be selected when there exist more than one suitable elements.

239. 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>

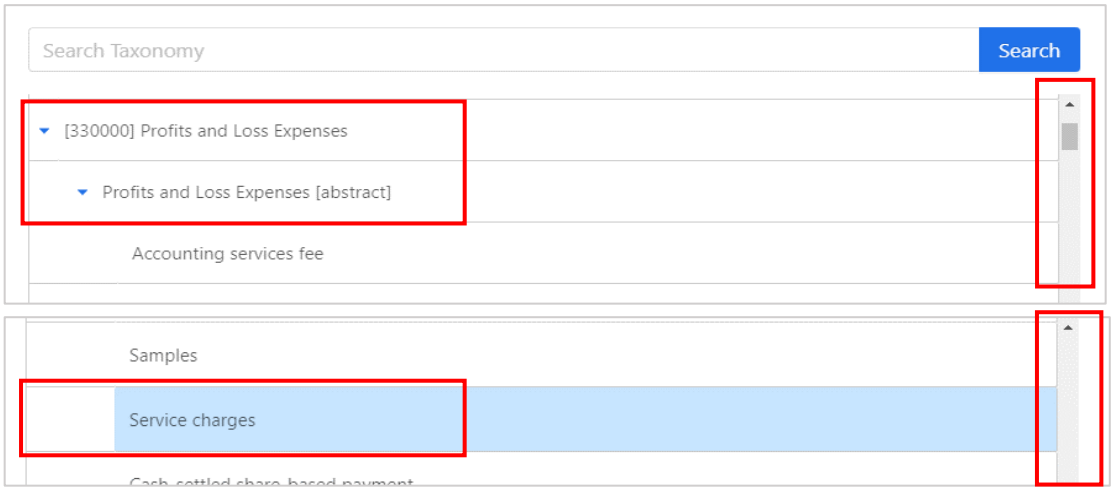


<Auto tagging result highlighted in yellow and red>

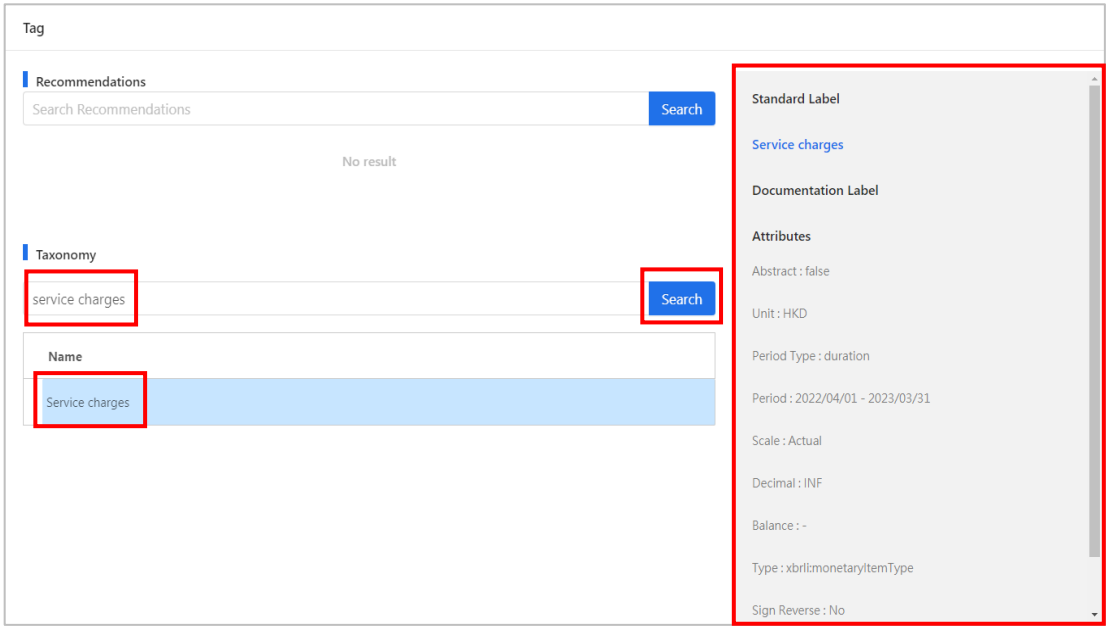



240. Click "select" for the value highlighted in red to tag the item manually.

241. 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".

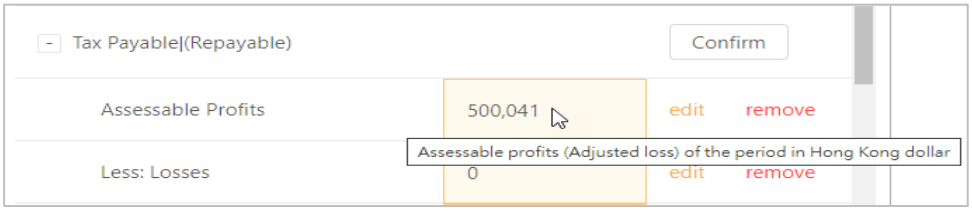


242. Alternatively, users can search for a particular element via entering the preferred label of the element under the "Search Taxonomy" bar and click "Search". The search is case-insensitive. Users can use this feature to quickly search for an element with a matching value.



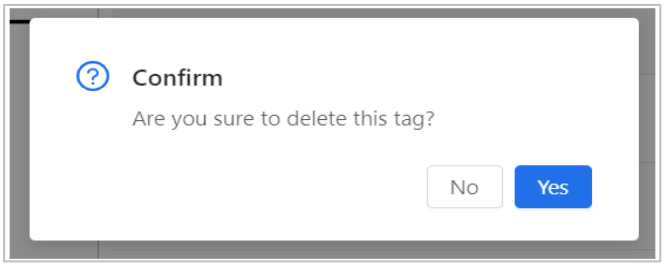

243. Click "OK" to proceed.

244. 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.




245. 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.

246. 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>

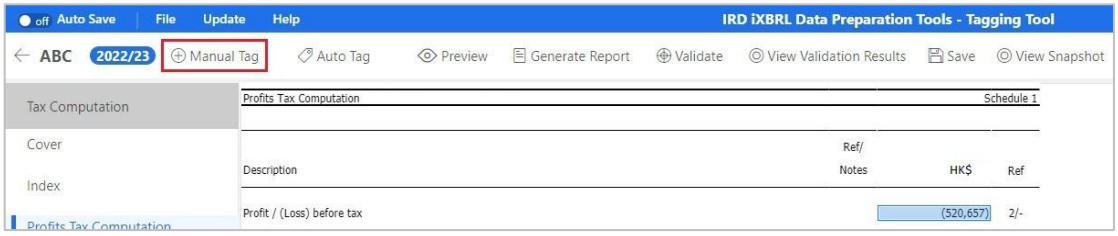
<After>

247. 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.

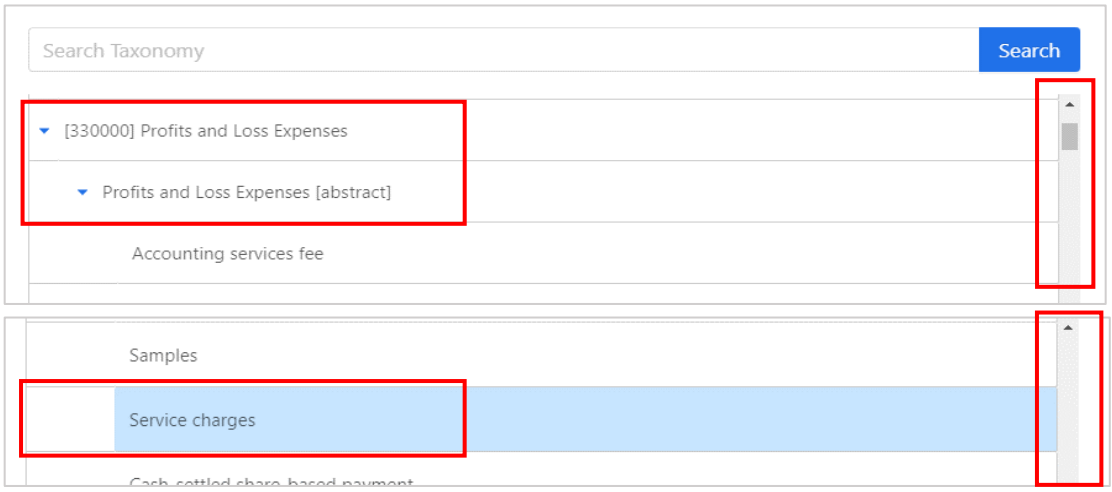
248. Users can also click “Confirm All” on the upper right corner of the “Auto Tag” panel to accept the tags as-is in all the Excel worksheets, i.e. the tags in yellow will be tagged with the default recommended element if manual selection (edit) was not performed, the tags in red will be treated as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

### *Manual Tagging*

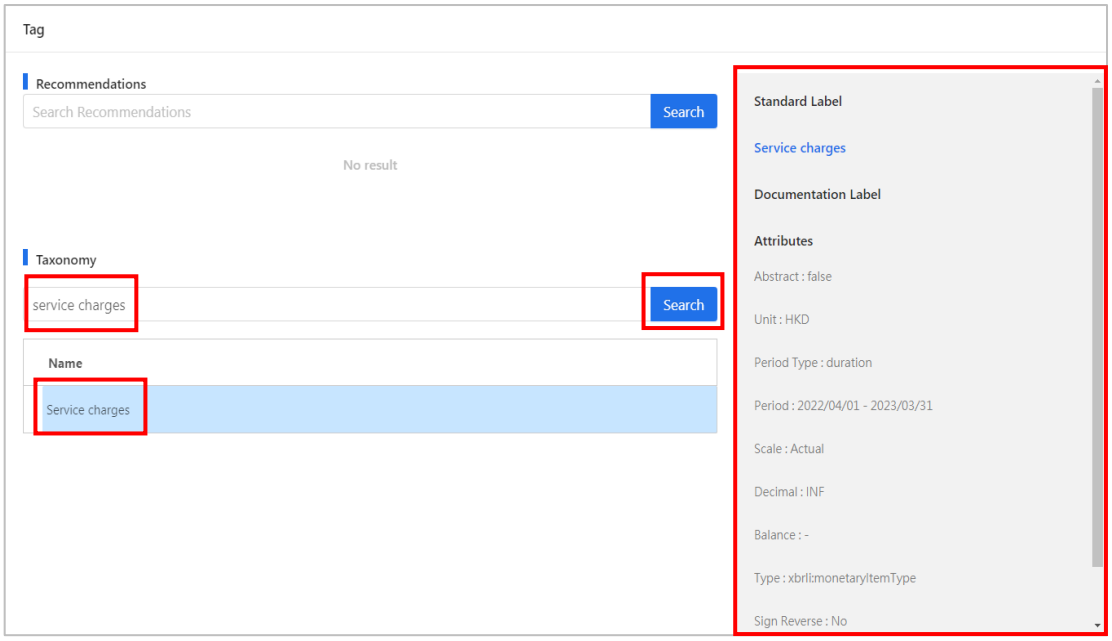
249. Select the tax data to be tagged in the tax computation, then click "Manual Tag" on the top menu or right click and select "Manual Tag".




250. 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".




251. 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.



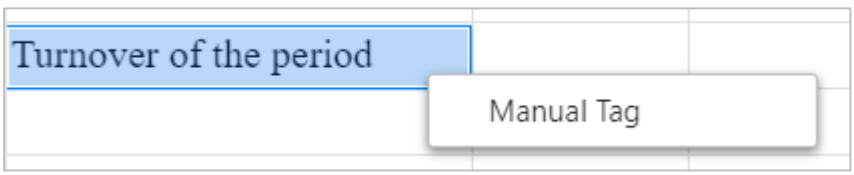

252. Click "OK" to proceed.

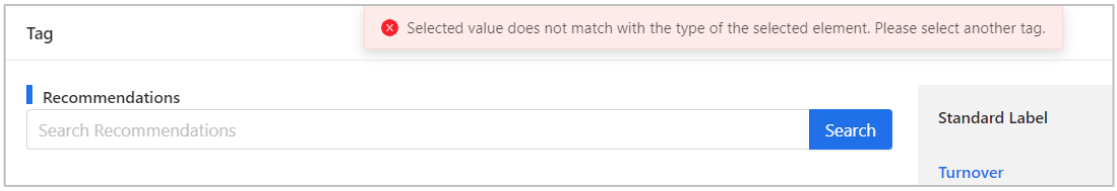
253. A small red triangle on the upper right corner of the figure indicates that the item has been successfully tagged. When the mouse hovers the tagged item, a comment box stating the preferred label will be popped up for users' verification purposes.

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

255. 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.

256. 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.



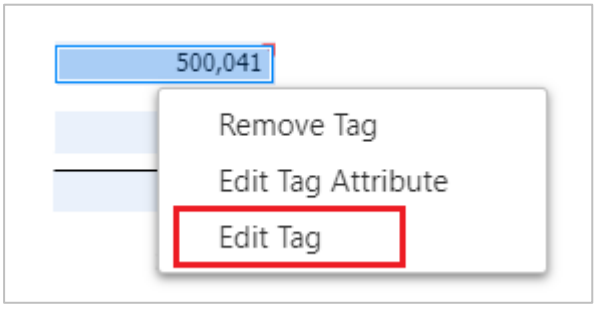



257. Cell format of the source Excel file may affect the tagging result. Below is the summary of table which shows the suggested cell format in Excel file and types of elements must be used within the IRD TC Taxonomy for the corresponding tax data.

| **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 |
| "pure" | "Number" | Numbers |
| "text" | "General" or "Text" | Text |

**Edit Tag**

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




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

260. 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.

261. Click "OK" to proceed.

## Remove Tag

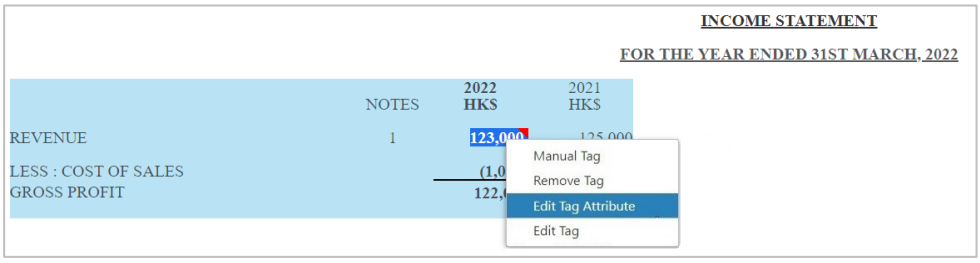
262. Right click the tagged item and select “Remove Tag”.

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

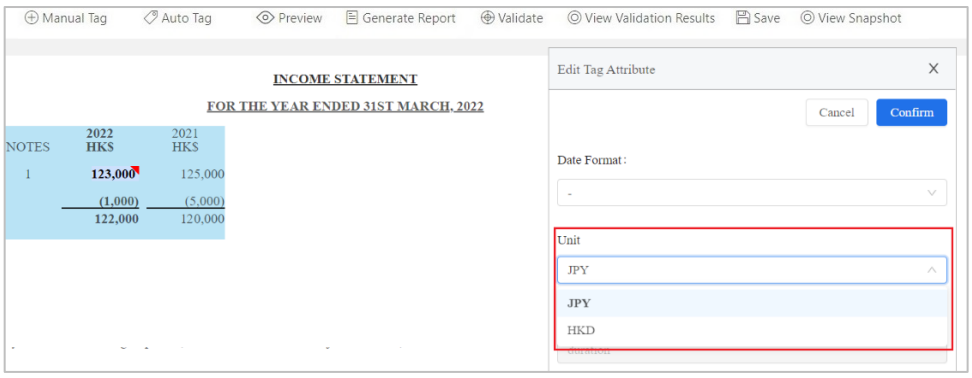
264. The small red triangle will be removed.

## Edit Tag Attribute

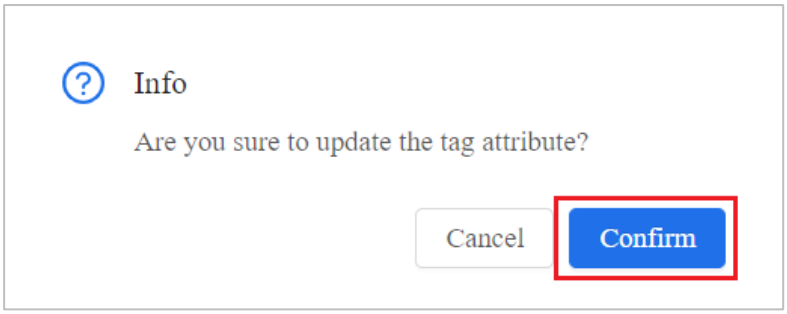
265. Users can edit the tag attribute in case the assigned attribute has to be changed. Right click a tagged value and select “Edit Tag Attribute”.




266. 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.




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




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

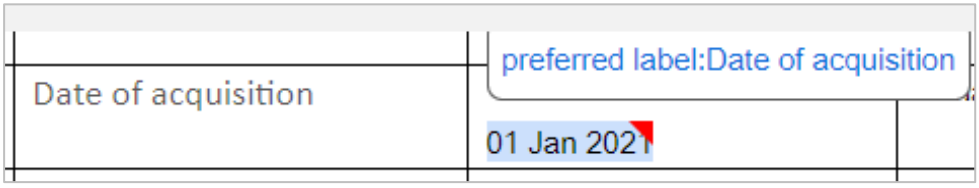
(a) date format attribute;
(b) unit attribute;
(c) period type attribute;
(d) period attribute;
(e) scale attribute;
(f) decimals attribute; and
(g) reverse attribute

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

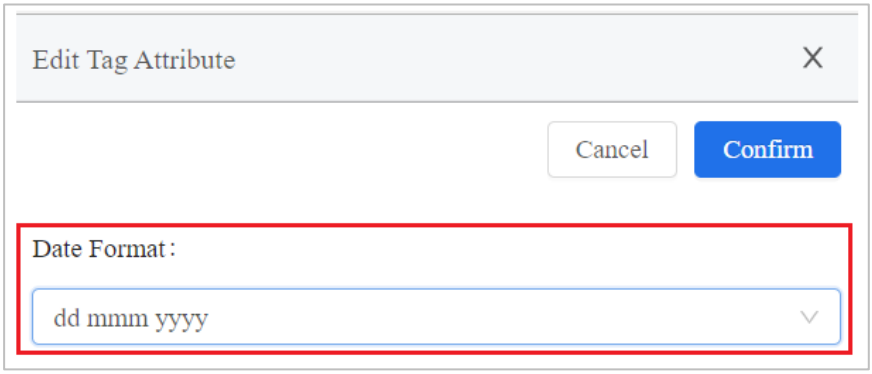
***(a) Date Format Attribute***

269. 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.

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



271. 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.

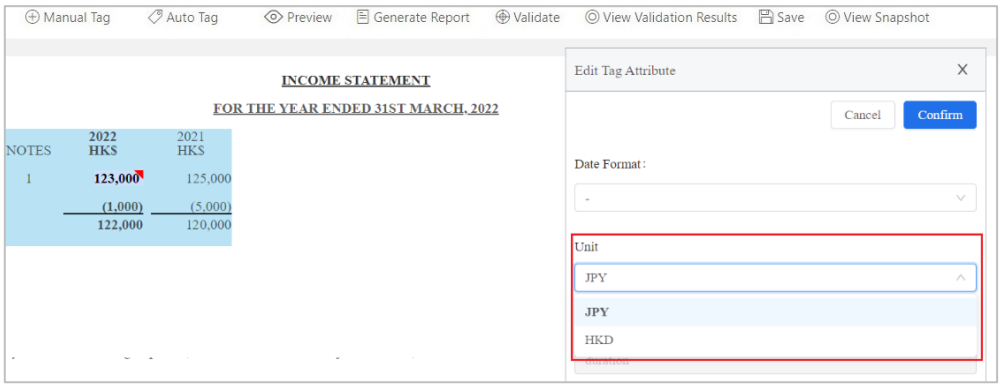



272. 11 types of supported date format are provided in “Edit Attribute” panel for selection:

| **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 |

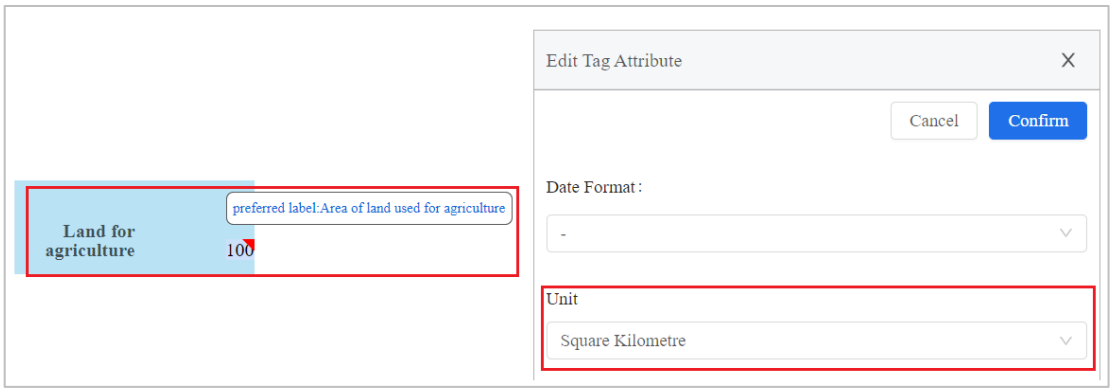
### *(b) Unit Attribute*

273. Unit attribute refers to the unit applied to the XBRL fact. For monetary items, the unit attribute is default to the currency that users have selected in Question 9a "Currency" in the "Enter Basic Information" section.




274. 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".

275. 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*

276. 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*

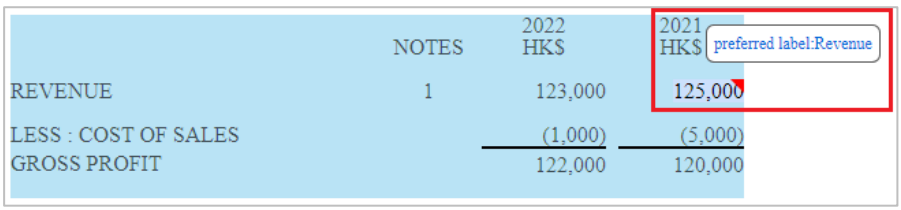
277. Period attribute is pre-defined by the Tools automatically based on the corresponding period inputted in "Enter Basic Information" section or "Additional Information for Tax Computation". The default value for the period attribute is set as follows:

| | Tax Computation | Financial Statements |
|---|---|---|
| **Duration** | Basis period | Accounting period |
| **Instant** | Basis period end date | Accounting period end date |

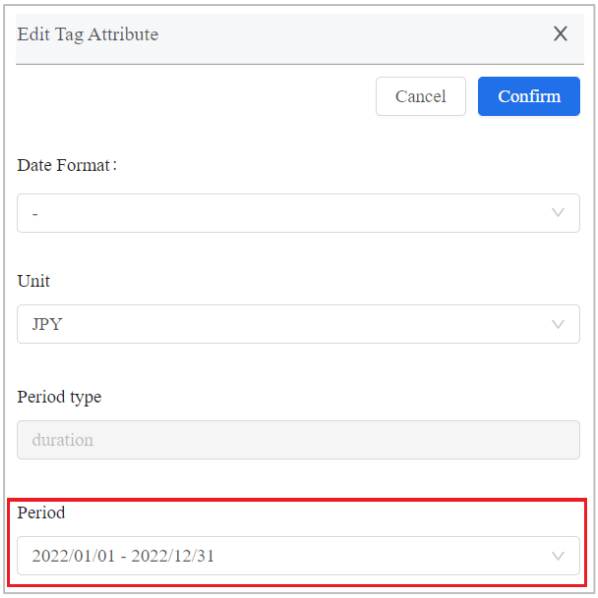
278. Users can select other period options in period attribute via "Edit Tag Attribute" function. The available option for period attribute is set as follows:

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

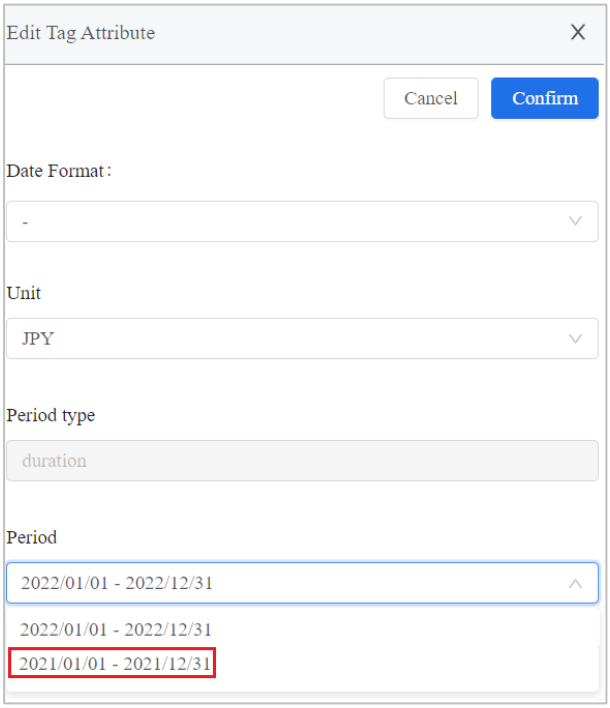
279. For example, the figure "125,000" is required to tagged as "Revenue" for the prior accounting year (2021). The current accounting year is 2022.




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




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




### *(e) Scale Attribute*

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

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

284. For tax computation, the scale tag attribute of the tags is default to "Actual".

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

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

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

288. Users have to ensure that the scale attribute is consistent with the value. For example:

> "Profits (loss) before tax" in tax computation is presented in actual scale. Users have to ensure the "Scale" of that tag is set as "Actual". On the other hand, "Profits (loss) before tax" in financial statements is presented in thousands scale. Users have to ensure the "Scale" of that tag is set as "Thousands".

### *(f) Decimals Attribute*

289. 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" |

290. The “Decimals” is default to “INF” (i.e. the fact is an absolutely exact value).

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

292. When duplicate numeric facts are of different precision levels, users should make sure that the facts have the interval overlapped. Otherwise, the facts will be marked as inconsistent duplicate values. The decimals 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.

293. Taking the value of 123,456 as an example, which has 6 digits, users can specify the “Decimals” from “INF” to any number between -5 to 2. After changing the decimals attribute value, the tagged value and the face presentation will remain unchanged, but the iXBRL fact value will differ.

294. To pass through the validation, the value for the tag “Assessable profits (Adjusted loss) of the period in Hong Kong dollars” in the tax computation should be reported in exact value (excluding cents) and the decimals attribute should be reported as “INF”. If the exact value is scaled, users must ensure that the reported figures are without truncation of significant digits. For example, “Assessable profits (Adjusted loss) of the period in Hong Kong dollars” in the tax computation in actual scale is “8,838”. “8.838” should be tagged with “INF” decimals attribute in the thousands scale, rather than “8.8”.

295. 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*

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

297. The reverse attribute of tags is default to “uncheck” (i.e. will not be inverted).

298. Users should 'check' the reverse attribute as per the presentation format of the values in the source document. Refer to the example below, 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 |

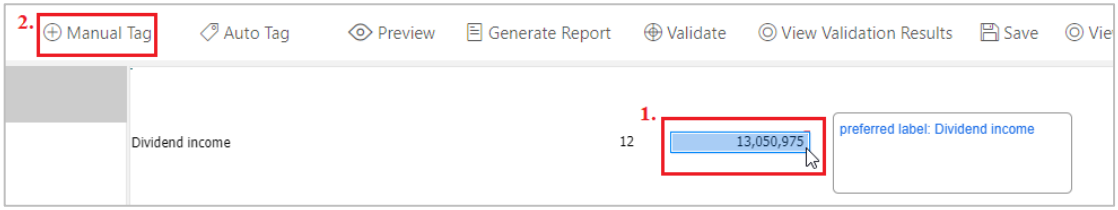
***Multiple Tagging***

299. Multiple tagging refers to tagging the same portion of text twice using distinct concepts in manual tagging. For example, the value of dividend income can be tagged as both "Revenue" and "Dividend Income" simultaneously. This function supports all the datatypes but the first and second tags must have the same datatype.

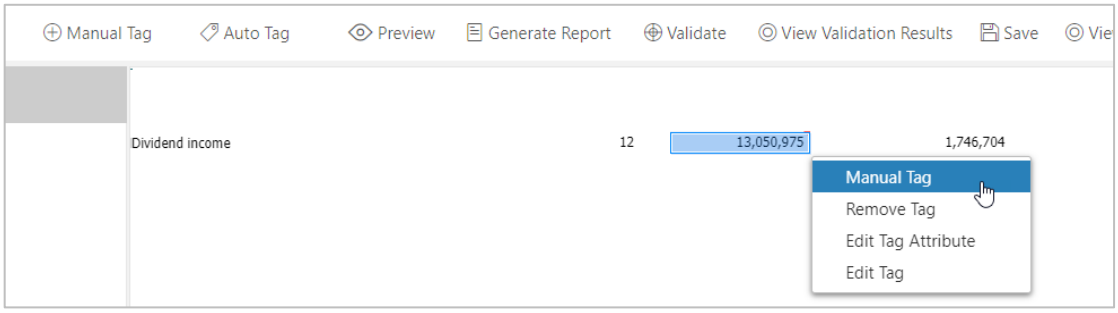
300. Once the first tag has been created via manual tagging, either move the cursor to select the tagged item and then click "Manual Tag" on the top menu (for tax computation only); or move the cursor to the tagged item and then right click to select "Manual Tag" (for both tax computation and financial statements).

For tax computation:

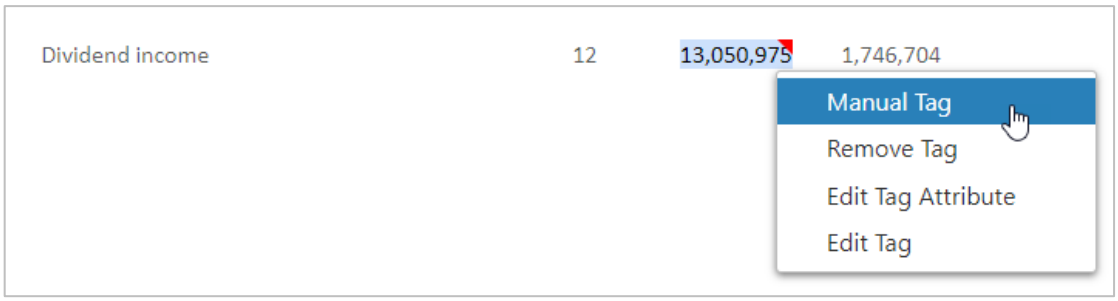
<Option 1>



<Option 2>




For financial statements:

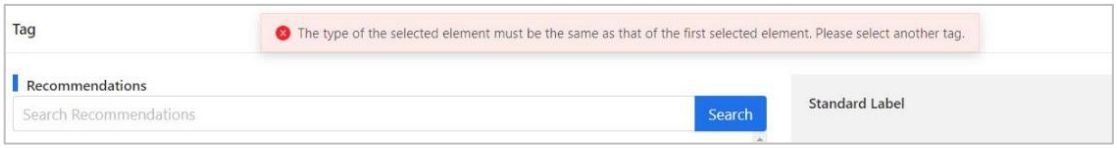



301. Users can choose an element from the list of taxonomy. Alternatively, users can search for a particular element via entering the preferred label of the element under the “Search Taxonomy” bar and click “Search”.

302. Click “OK” to proceed.

303. Multiple tags will be indicated by a light orange background color. A small red triangle appears on the upper right corner of the financial data, indicating that the item has been successfully tagged. When the mouse hovers the tagged item, a comment box with the preferred labels will be popped up for users to verify. The upper row of the comment box shows the preferred label for the first tag, while the lower row displays the preferred label for the second tag.

304. It should be noted that the rejection message "*The type of the selected element must be the same as that of the first selected element. Please select another tag.*" will be popped up if the datatypes of the first and second tags are different. For example, "Revenue" and "Service fee received details" which are the "monetary" and "string" datatypes of elements respectively cannot be used to tag the same figure, and they will be rejected.




305. If the same concept is used for both the first and second tags, the rejection message "*Same element with the first selected element is not available for tagging again. Please select another tag.*" will be popped up.

306. For example, if users highlight the same figure and tag the same concept of "Revenue", it will be rejected.

**Edit Multiple Tags**

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

308. An “Edit Tag” panel will be popped up on the right of the Tools. Select which element is required to be edited by clicking “Edit” under “Action” column for the relevant preferred label. This action will affect the individual tag only.

309. User can choose an element from the list of taxonomy.

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

311. Click “OK” to proceed.

**Remove Multiple Tags**

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

313. A “Remove Tag” panel will be popped up on the right of the Tools. Select which element(s) is / are required to be removed by ticking the relevant preferred label(s).

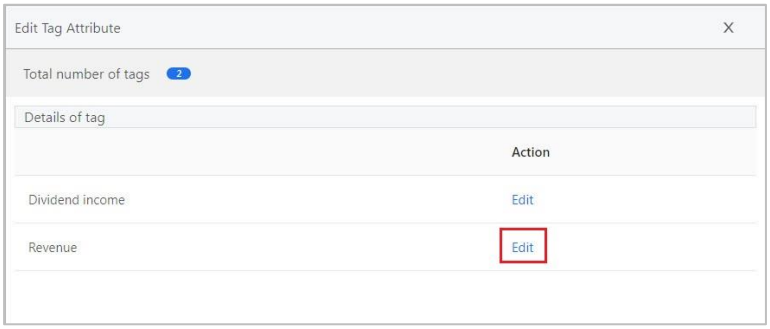
314. Click “OK” to confirm.

315. The small red triangle will be removed.

## Edit Tag Attribute of Multiple Tags

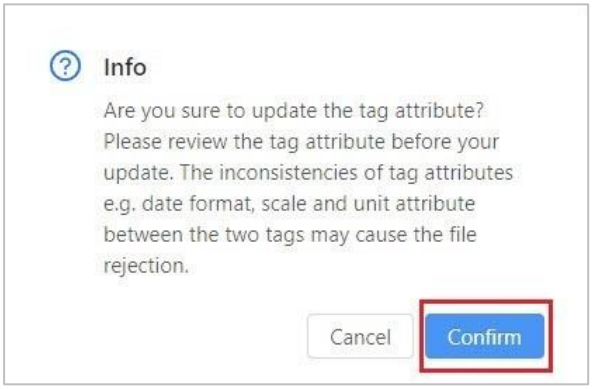
316. Users can edit the tag attribute in case the assigned attribute has to be changed. Right click a tagged value and select “Edit Tag Attribute”

317. A “Edit Tag Attribute” panel will be popped up on the right of the Tools. Select the element which is required to be changed. Click “Edit” under “Action” column for the relevant preferred labels.




318. Another “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.

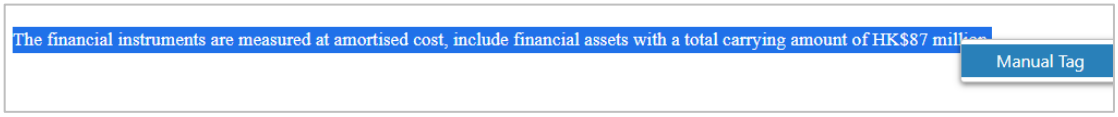
319. It should be noted that users must make sure the tag attributes between the first and second tags are consistent. The inconsistencies of the tag attributes e.g. date format, scale, and unit attribute would cause file rejection. Click “Confirm” if you have reviewed the tag attribute.



***Nested Tagging (For Financial Statements only)***

320. Nested tagging refers to tagging a subsection of the tagged text of another tag. The outer tag must be with string or text block datatype whereas the inner tag can be any datatype. For example, text block tag can be used to tag the disclosure statement before tagging the figures.

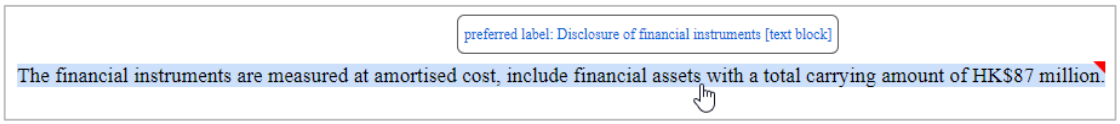
321. Select a paragraph or a sentence that is not tagged, then click "Manual Tag" on top menu or right click and select "Manual Tag".



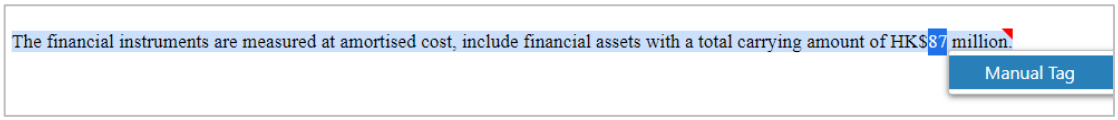

322. Users can choose an element from the list of taxonomy. Alternatively, users can search for a particular element via entering the preferred label of the element under the "Search Taxonomy" bar and click "Search".

323. Click "OK" to proceed.

324. A small red triangle appears on the upper right corner of the fact indicating that the item has been successfully tagged. When the mouse hovers the tagged item, a comment box with the preferred label will be popped up for users to verify.



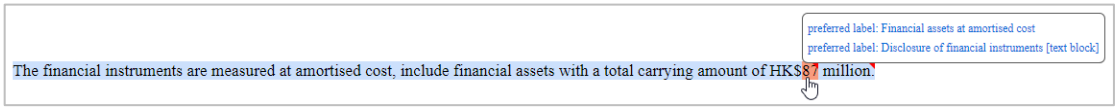

325. Highlight the figure within the tagged text, then click "Manual Tag" on top menu or right click and select "Manual Tag".




326. Users can choose an element from the list of taxonomy. Alternatively, users can search for a particular element via entering the preferred label of the element under the "Search Taxonomy" bar and click "Search".

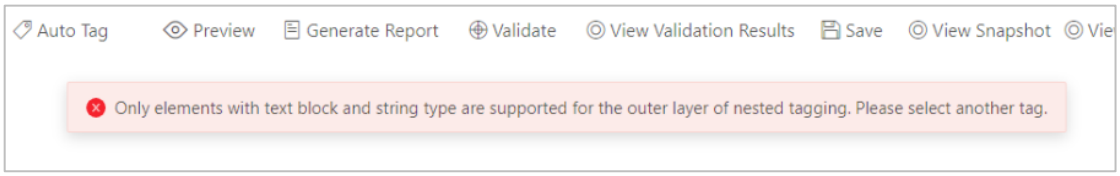
327. Click “OK” to proceed.

328. Nested tags can be distinguished by alternate light orange highlighting. A small red triangle appears in the upper right corner of the tagged facts, indicating that the item has been successfully tagged. When the mouse hovers the tagged item, a comment box with the preferred labels will be popped up for users to verify. The upper row of the comment box displays the preferred label for the inner layer, while the lower row displays the preferred label for the outer layer.

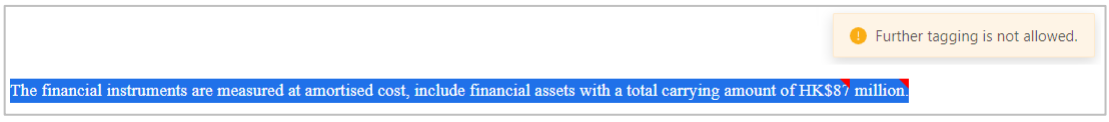



329. It should be noted that attempting to add a non-string element as the outer tag which are not supported in the nested tags will result in the rejection message “*Only elements with text block and string type are supported for the outer layer of nested tagging. Please select another tag.*”.

330. For example, for the text “123456”, if users tagged the figure “123456” for “Revenue” which is a non-string element and select “2345” for tagging “Current assets”, it will be rejected.

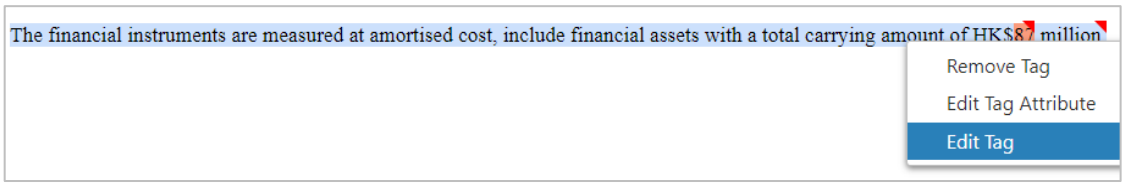



331. The Tools support only one level deep nested tagging. If users further select the text for tagging, the rejection message “*Further tagging is not allowed*” will be popped up.



**Edit Nested Tags**

332. In case editing of tags is required after confirming, users can remove and re-apply the tags again. Alternatively, users can right click the tagged item and select "Edit Tag".



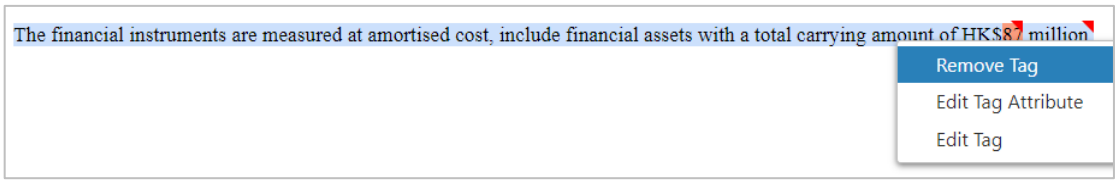

333. Users can choose from an element from the list of taxonomy.

334. Type in the preferred label of the element under the "Search Taxonomy" bar and click "Search" to find an appropriate element. As an alternative, users can expand the related categories and search for the appropriate element by clicking the " ▸ " button.

335. Click "OK" to proceed.

**Remove Nested Tags**

336. Before removing an outer tag, users should ensure all the inner tags on the outer tag have been removed. Right click the tagged item and select "Remove Tag".

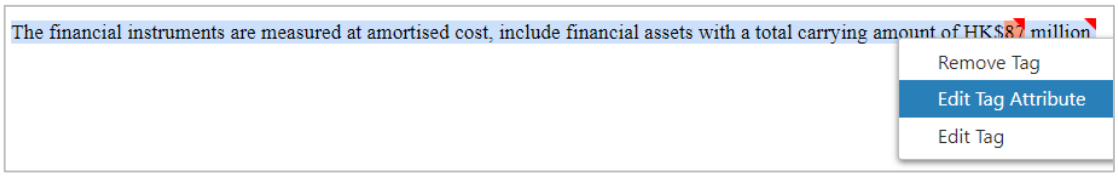



337. A confirmation message box will be popped up. Click "OK" to proceed.

338. The small red triangle will be removed.

## Edit Tag Attribute of Nested Tags

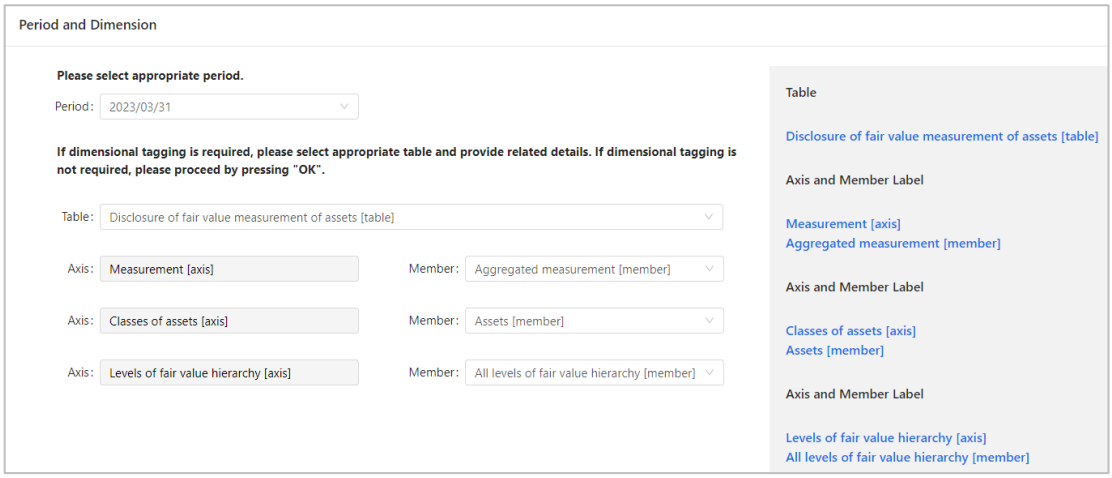
339. Users can edit the tag attribute in case the assigned attribute has to be changed. Right click a tagged value and select “Edit Tag Attribute”.




340. 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”.

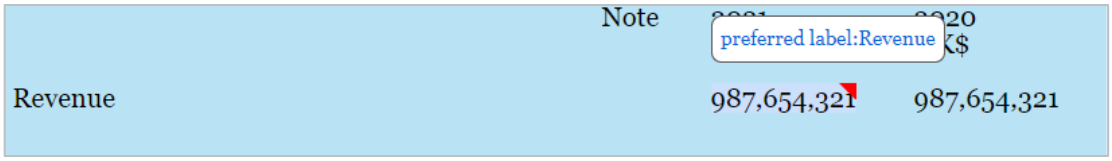
## Dimensional Tag

341. 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.



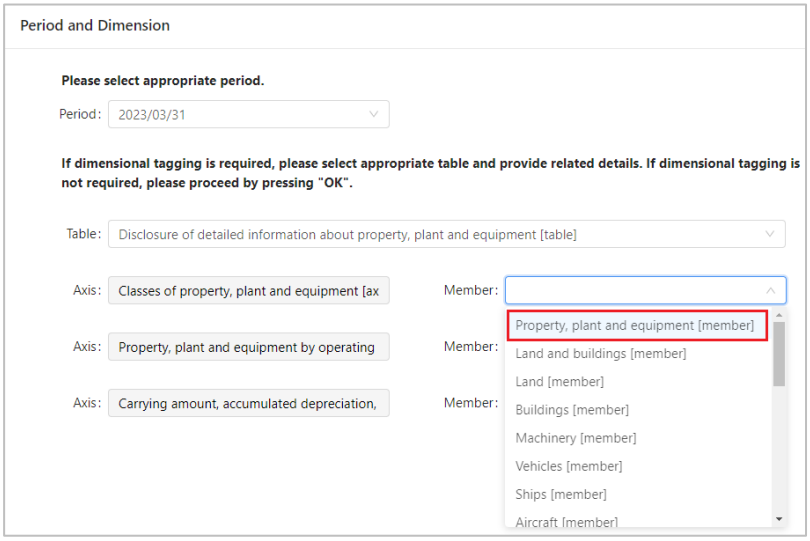

342. If dimensional tagging is required, users should select the appropriate period and table from the drop-down list. Once users have selected a table, the corresponding “Axis” and “Member” fields will become available for users to choose from.

343. After pressing “OK”, the related dimension tag will be added to the related value.

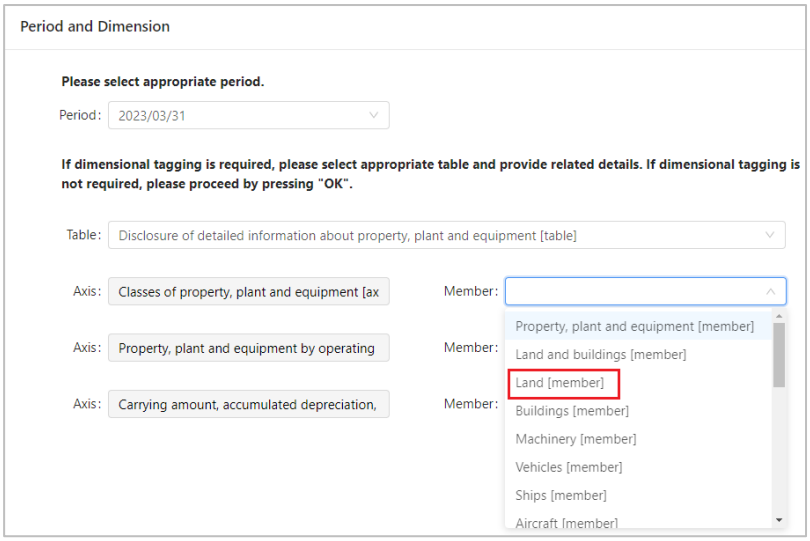



344. Take below financial statements about property, plant and equipment as the example, 6,000 represents the total of all classes of property, plant and equipment. 1,000, 2,000 and 3,000 is a break-down of property, plant and equipment and represents as "Land", "Buildings" and "Machinery" respectively.

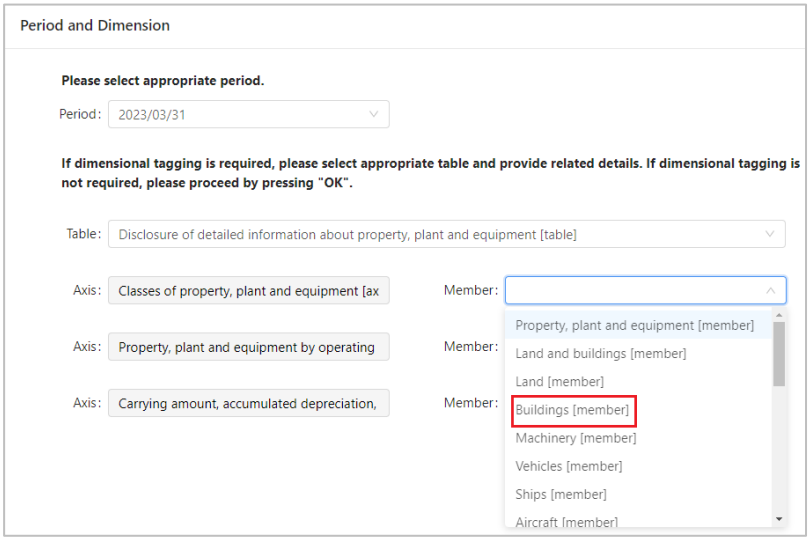
345. When tagging a "Property, plant and equipment", 6,000 should be reported as default member under "Classes of property, plant and equipment [axis]". The default member must be the first option in drop-down list.



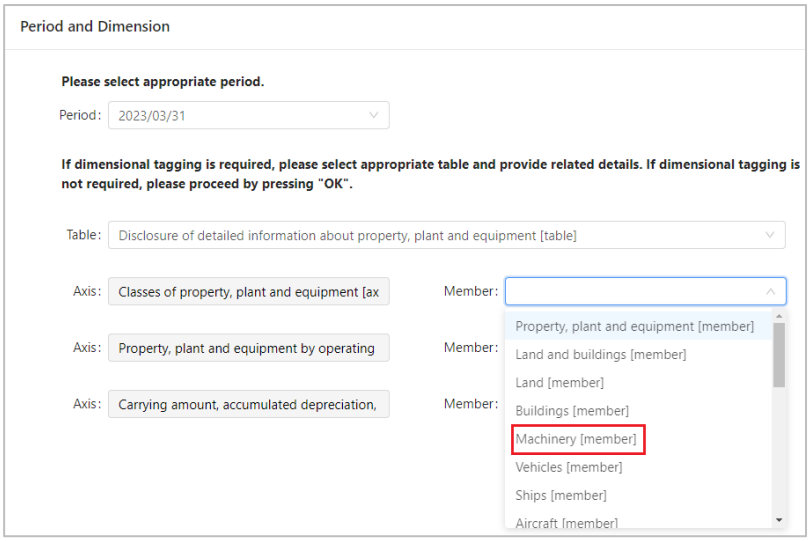

346. 1,000 should be reported as "Land member" under "Classes of property, plant and equipment [axis]" to represent a breakdown.




347. 2,000 should be reported as “Buildings member” under “Classes of property, plant and equipment [axis]” to represent a breakdown.




348. 3,000 should be reported as “Machinery member” under “Classes of property, plant and equipment [axis]” to represent a breakdown.




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

**Duplicate Fact**

350. 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 decimals attribute of those facts in case the facts are inconsistent.

351. 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<br>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 |

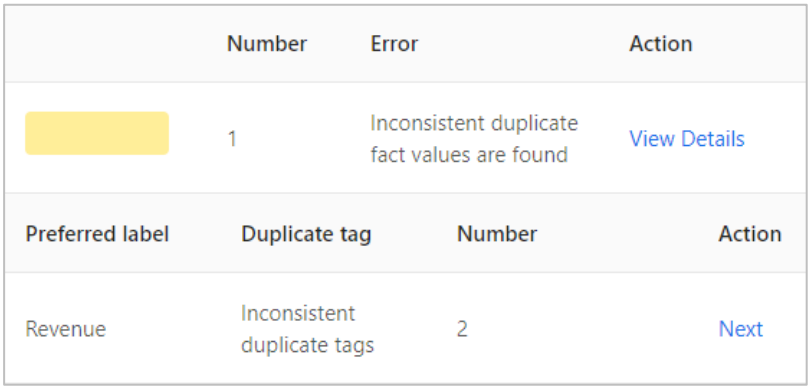
| Preferred label | Duplicate tag | Number | Action |
|---|---|---|---|
| Revenue | Inconsistent duplicate tags | 2 | Next |

352. 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<br>HK$ |
|---|---|---|
| REVENUE | 3 | 6,005,000 |
| REVENUE | 4 | 6,000,500 |

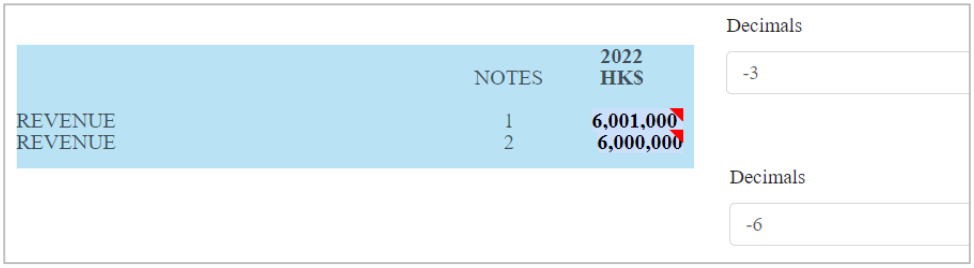
| **Reported Value** | **Value of decimals attribute** | **Accuracy** | **Inferred intervals** |
|---|---|---|---|
| 6,005,000 | -3 | Accurate to thousands | 6,004,500 to 6,005,500 |
| 6,000,500 | -2 | Accurate to hundreds | 6,000,450 to 6,000,550 |

"Validation Results" panel:




353. 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" decimals attribute for each group of duplicate tags.

354. 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.

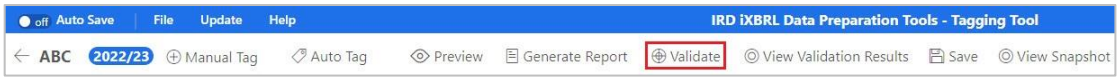



| Reported Value | Value of decimals attribute | Accuracy | Inferred intervals |
|---|---|---|---|
| 6,001,000 | -3 | Accurate to thousands | 6,000,500 to 6,001,500 |
| 6,000,000 | -6 | Accurate to millions | 5,500,000 to 6,500,000 |

## Validations of Tagged Documents

### *Perform Validation*

355. Click "Validate" on the top menu to validate Financial Statements or Tax Computation data files.




356. 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*

357. In respect of Tagging Tool, there are a total of 5 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.

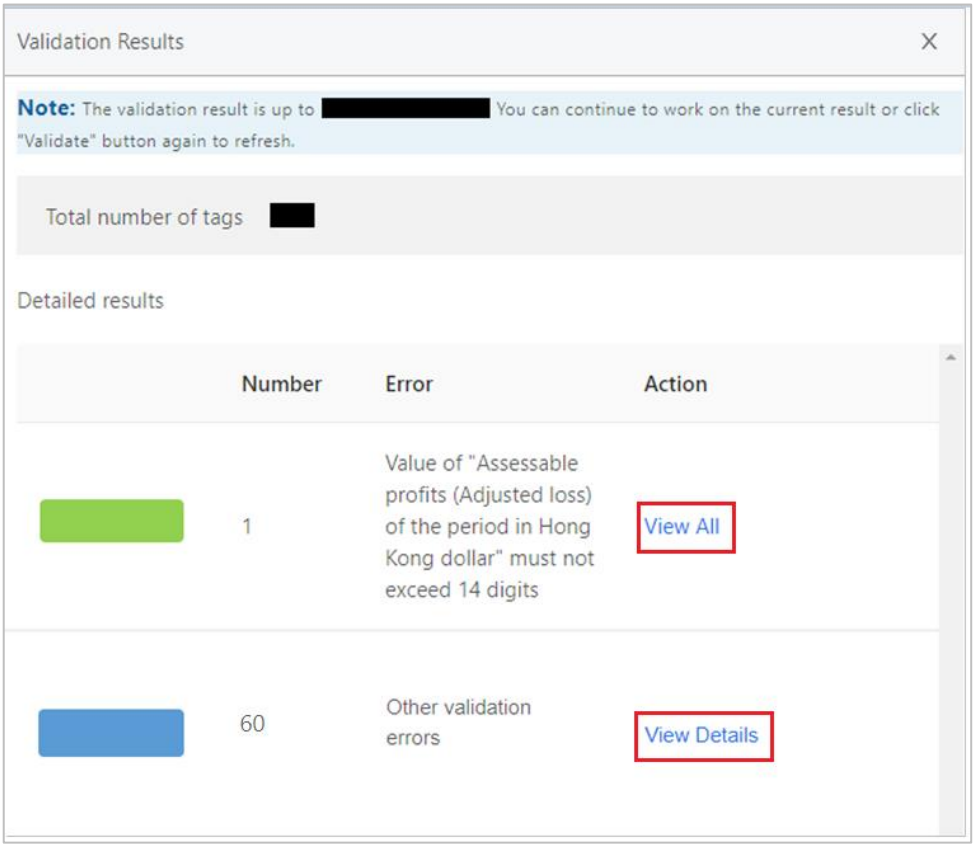
(c) *Value of "Assessable profits (Adjusted loss) of the period in Hong Kong dollar" must not exceed 14 digits*
The value of "Assessable profits (Adjusted loss) of the period in Hong Kong dollar" must not be more than 14 digits.

(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".

(e) *Unit attribute of "Assessable profits (Adjusted loss) of the period in Hong Kong dollar" must be "HKD"*
At least one "Assessable profits (Adjusted loss) of the period in Hong Kong dollar" with unit attribute in HKD must be provided and tagged.

***Rectify the Errors***

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

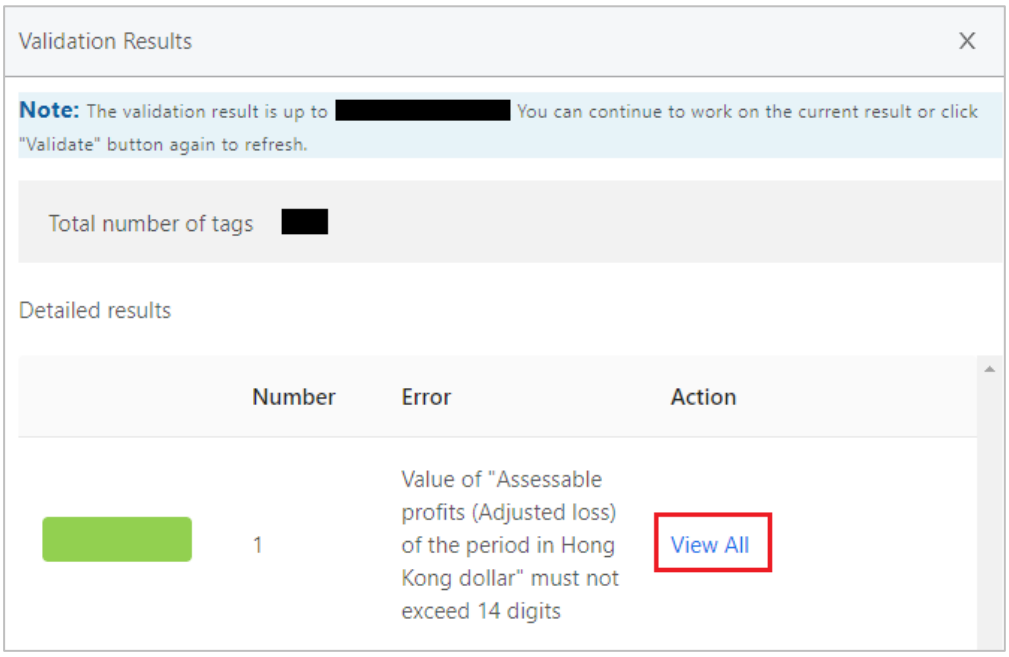



359. For "Value of "Assessable profits (Adjusted loss) of the period in Hong Kong dollar" must not exceed 14 digits" or "Unit Attribute of "Assessable profits (Adjusted loss) of the period in Hong Kong dollar" must be "HKD"", click "View All" under the Action column to review and locate the error.

360. 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.

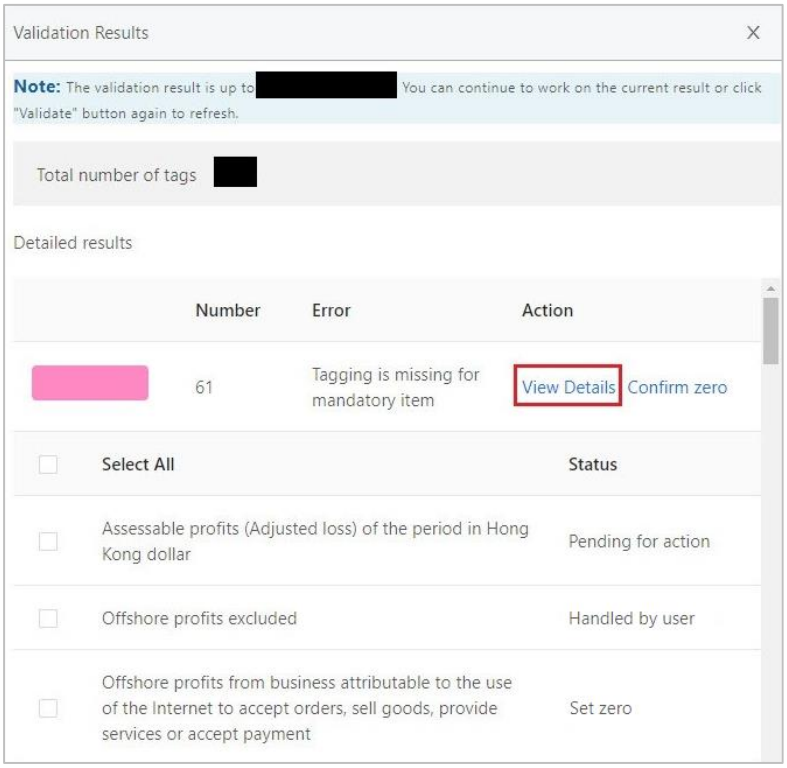
***View and Locate errors by “View All”***

361. 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"***

362. 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.

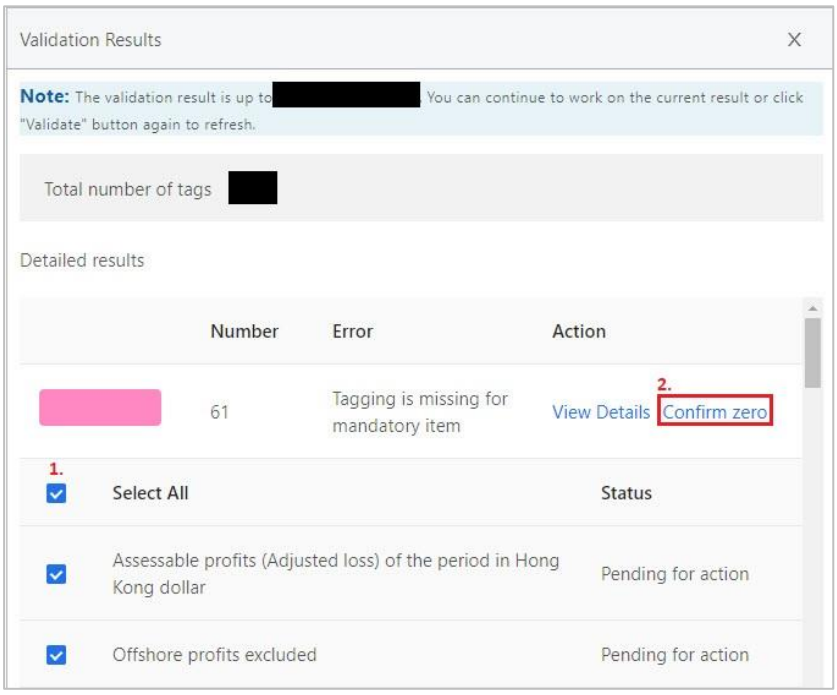



The details of status are tabulated as follows:

| **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" |

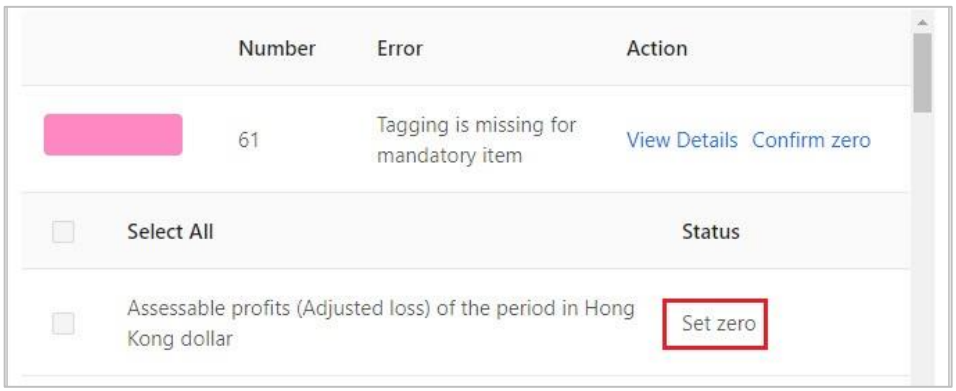
363. Users have to tag the relevant values in the source documents to rectify the errors. However, if those identified mandatory items are not applicable, users may either set as "0" by ticking each relevant preferred labels or ticking the box "Select All" for setting all missing items as "0".

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

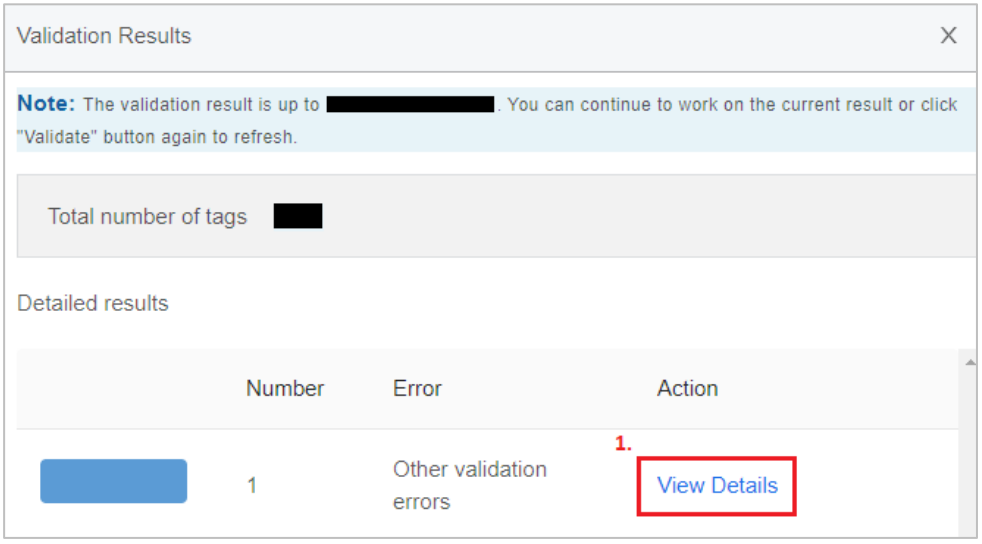


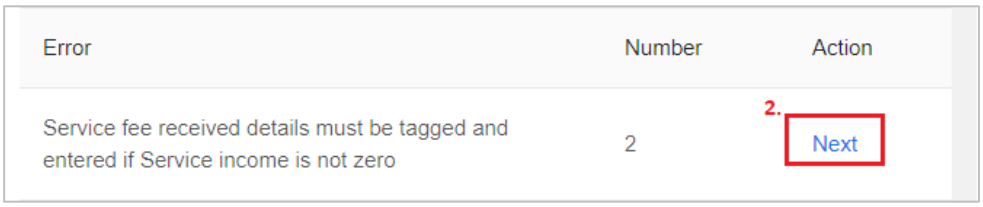

365. A confirmation message box will be popped up. Click "Yes" to proceed.

366. 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.



367. 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.

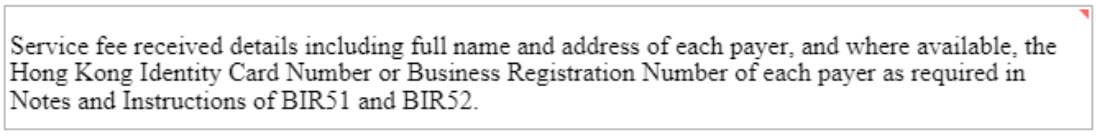



368. Examples of “Other validation errors”:

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.



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

***View Validation Results***

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

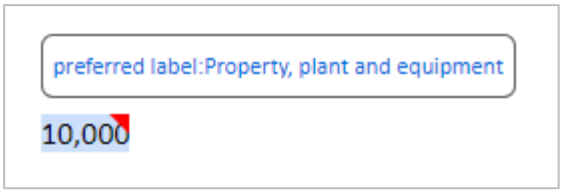
**Preview the Tag Attributes**

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

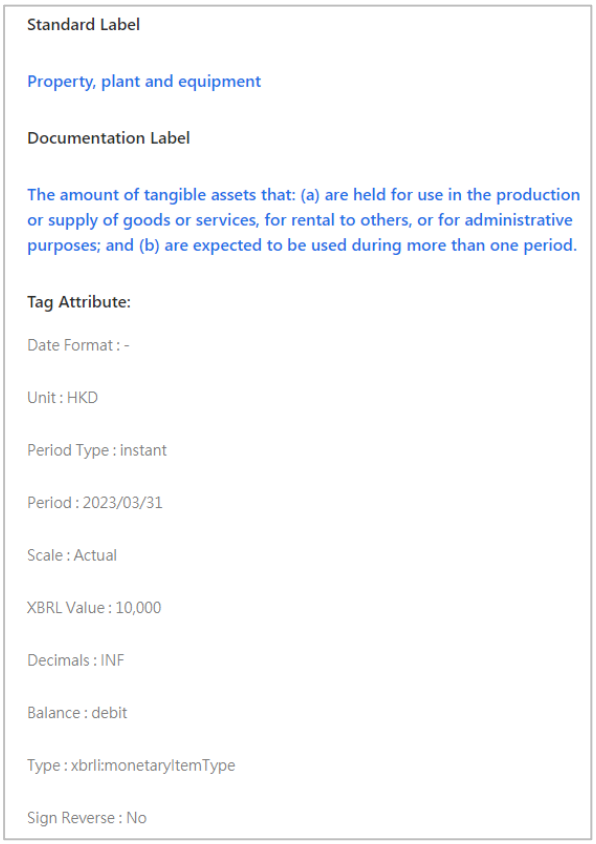
(a) date format attribute;
(b) unit attribute;
(c) period type attribute;
(d) period attribute;
(e) scale attribute;
(f) XBRL attribute;
(g) decimals attribute;
(h) balance attribute;
(i) type attribute; and
(j) sign reverse attribute

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

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



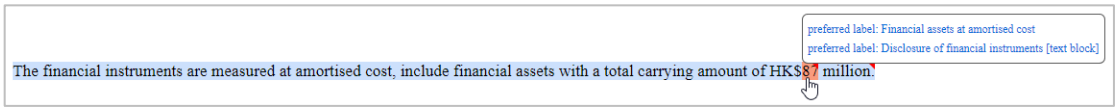
374. The following “Details of iXBRL attributes” panel will be shown on the right:

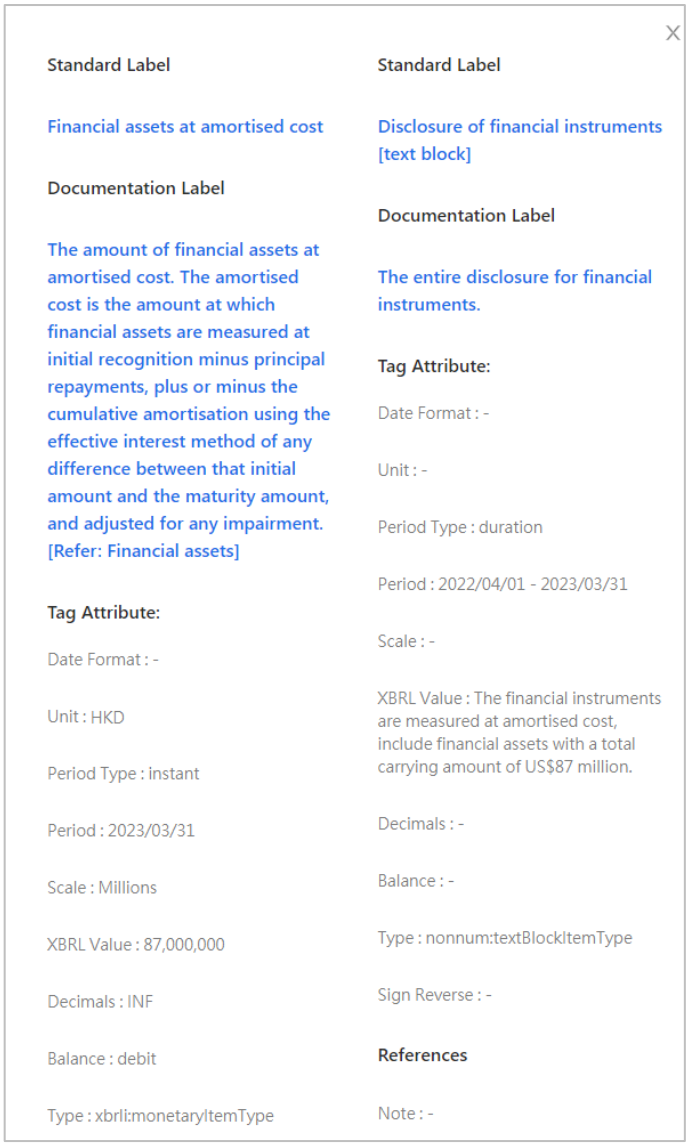



375. Click “X” to close the details.

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

377. For multiple tags and nested tags, click on the tagged item highlighted in light orange to view the details of the iXBRL attributes. The details of iXBRL attribute” panel will be shown. The first tag (inner tag) will be displayed on the left while the second tag (outer tag) will be displayed on the right.

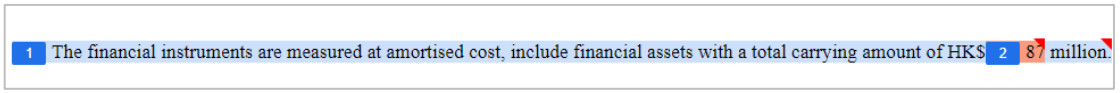




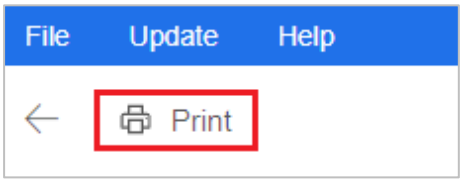

## Generate and Print Tagged Report

378. 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.

379. For multiple tags and nested tags, the corresponding data are numbered together on the financial statements or tax computations.




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




381. 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

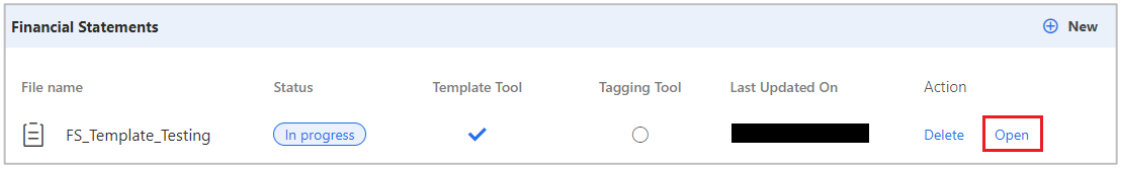
### Save Partially Completed Work

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

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

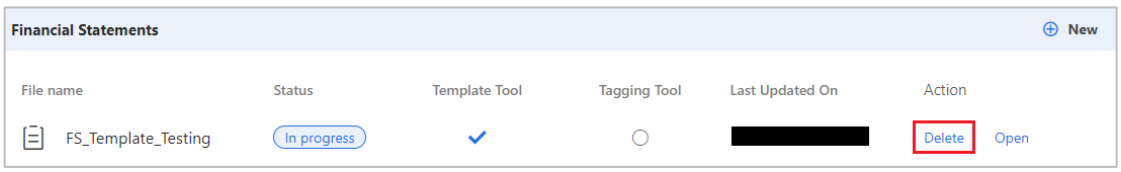
### Access to Partially Saved File

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




### Delete Partially Saved File

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




386. A confirmation message box will be popped up.

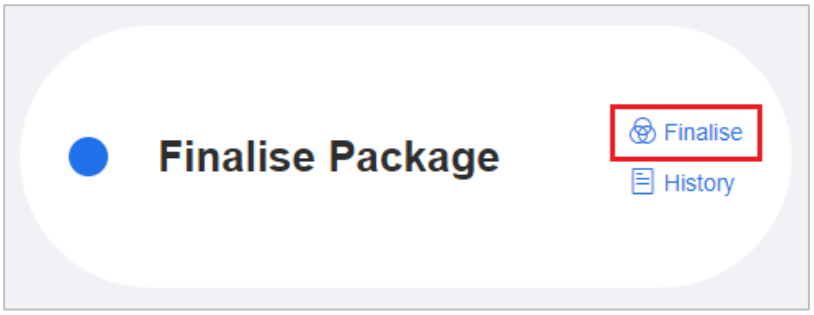
387. Click “YES” to confirm.

## K. FINAL PACKAGE GENERATION

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

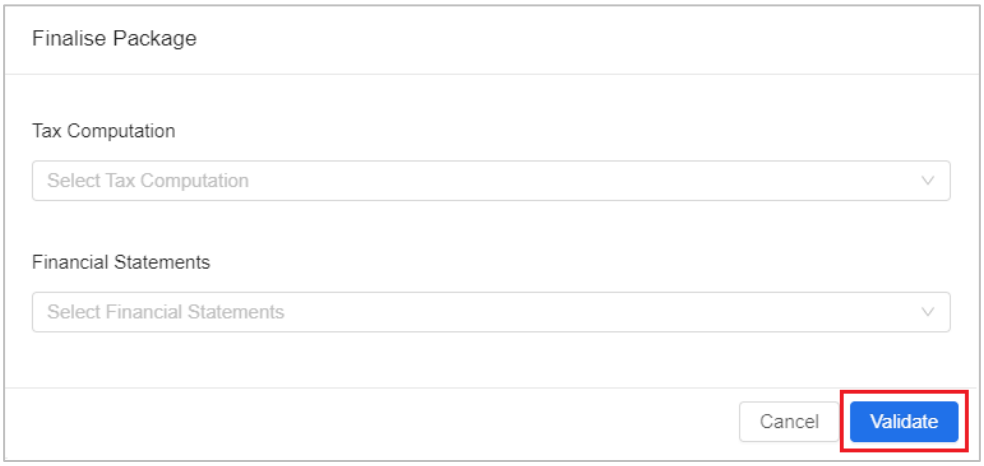
### Finalise Package

389. 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.

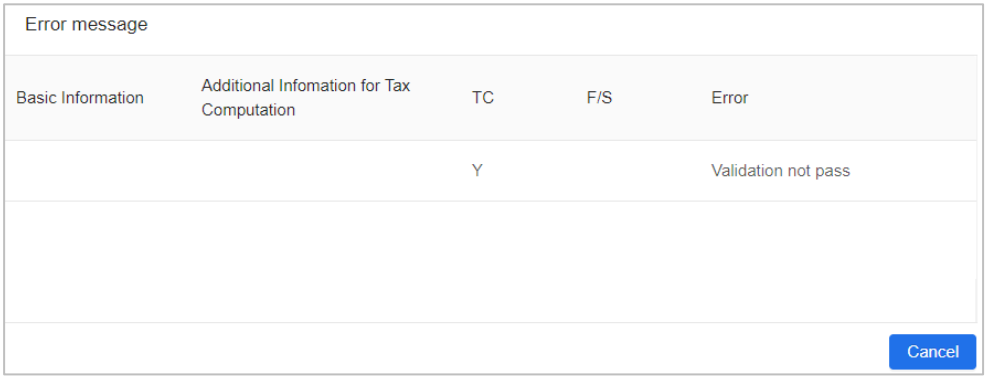



390. Select either or both validated Financial Statements or Tax Computation data file(s) from the drop-down list.

391. Click "Validate" to perform final validation.



392. 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.




393. There are a total of 11 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) Only businesses with gross income not exceeding HK$5,000,000 can use the Template Tool to prepare iXBRL data file for tax computation;
(f) Only businesses with gross income not exceeding HK$5,000,000 can use the Template Tool to prepare iXBRL data file for financial statements;
(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
(vii) Interest income received by a corporation (other than a financial institution) through or from the carrying on an intra-group financing business;

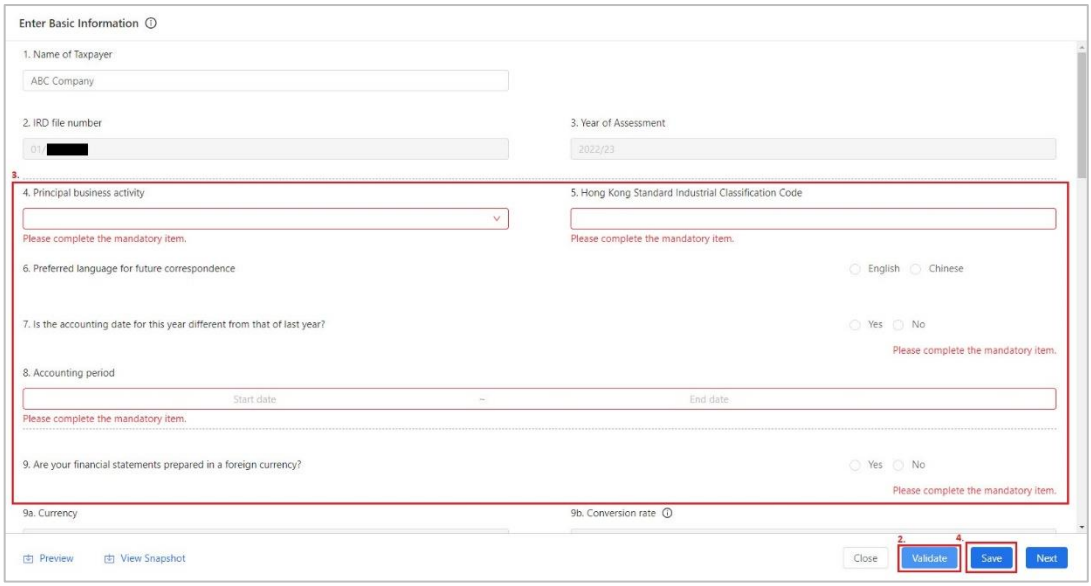
(i) The sum of Personal particulars of proprietor or partners, profit / loss sharing ratio in "Additional information for Tax Computation" which is less than 100% is not allowed;

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

(k) The sum of Personal particulars of proprietor or partners, allocation of Assessable profits / Adjusted loss in "Additional information for Tax Computation" must be equal to Assessable profits (Adjusted loss) of the period in Hong Kong dollar in tax computation.

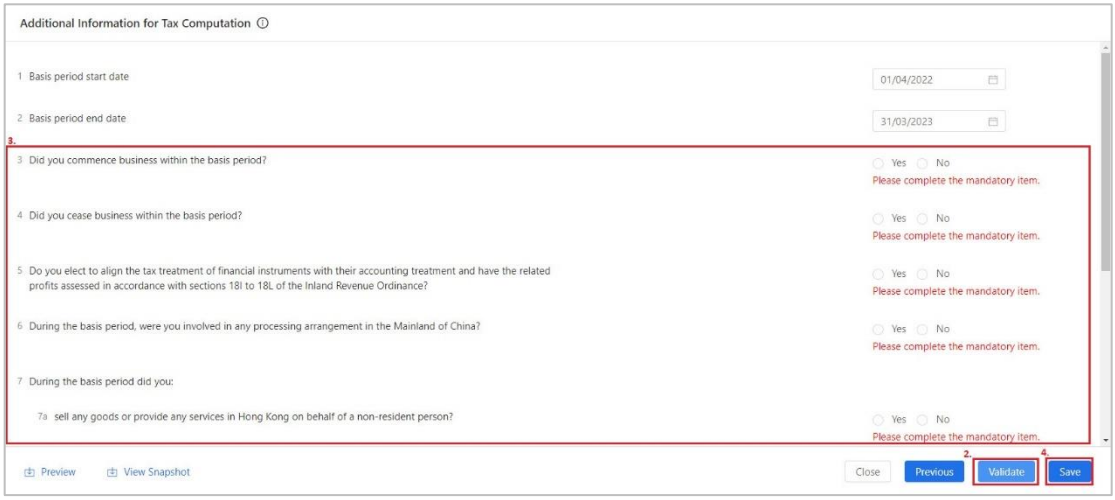
***(a) Error(s) is(are) identified in "Basic information". Please go back to "Basic information" and press "Validate" to identify error(s).***

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



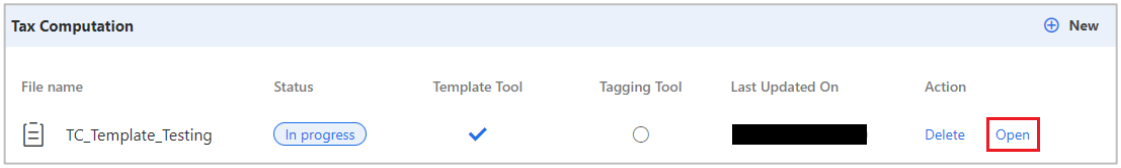

***(b) Error(s) is(are) identified in "Additional information for Tax Computation". Please go back to "Additional information for Tax Computation" and press "Validate" to identify error(s).***

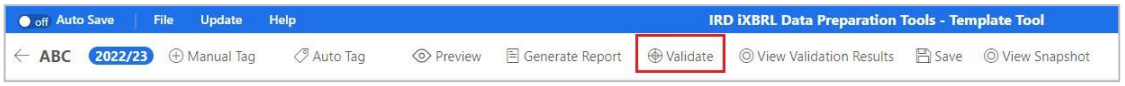
395. Users have to go to "Additional Information for Tax Computation" section, press "Validate" to identify error(s), rectify error(s) and press "Save" to proceed.



### *(c) Tax Computation Validation not pass*

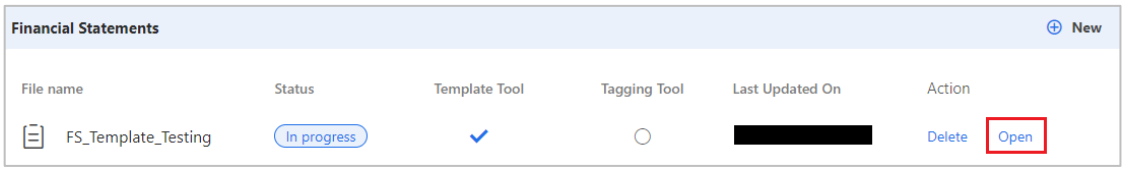
396. Users have to go to "Tax Computation" section and open the data file, press "Validate" to identify error(s), rectify error(s) and save the data file.

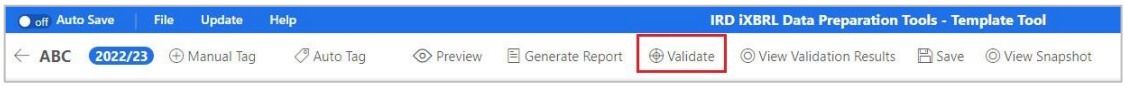



### *(d) Financial Statements Validation not pass*

397. 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) Only businesses with gross income not exceeding HK$5,000,000 can use the Template Tool to prepare iXBRL data file for tax computation.*

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

### *(f) Only businesses with Gross income not exceeding HK$5,000,000 can use the Template Tool to prepare iXBRL data file for financial statements.*

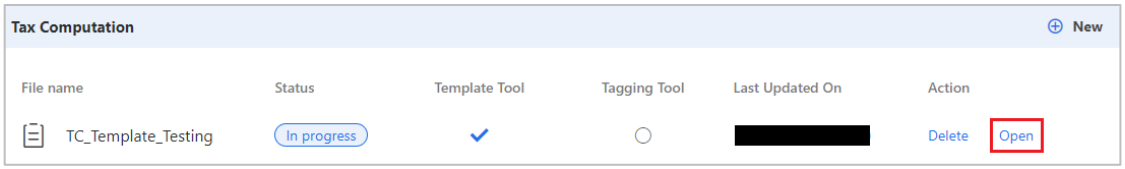
399. Users have to check if criteria for using the Template Tool is fulfilled. If yes, users have to go to "Enter Basic Information" section and correct answers

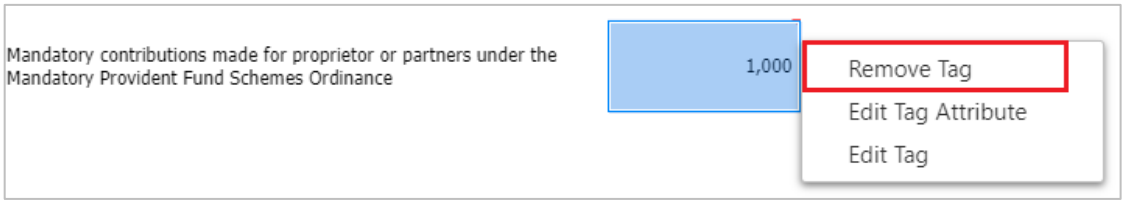
in the relevant question that is related to the criteria. If no, users have to prepare Financial Statements data file using the Tagging Tool.

***(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***

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

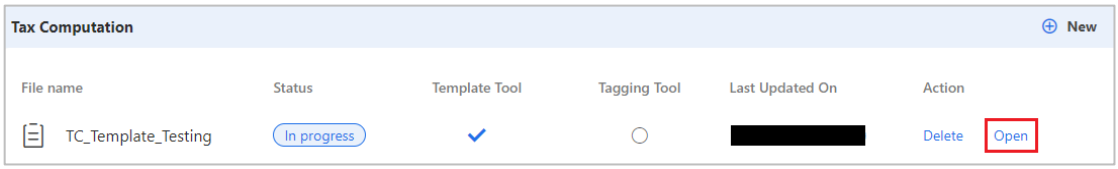


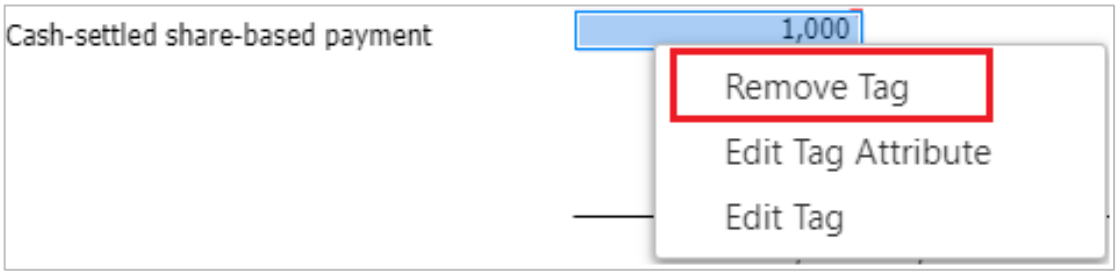




***(h) The following item(s) must not be provided and tagged for partnership:-***

- ***(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***
- ***(vii) Interest income received by a corporation (other than a financial institution) through or from the carrying on an intra-group financing business***

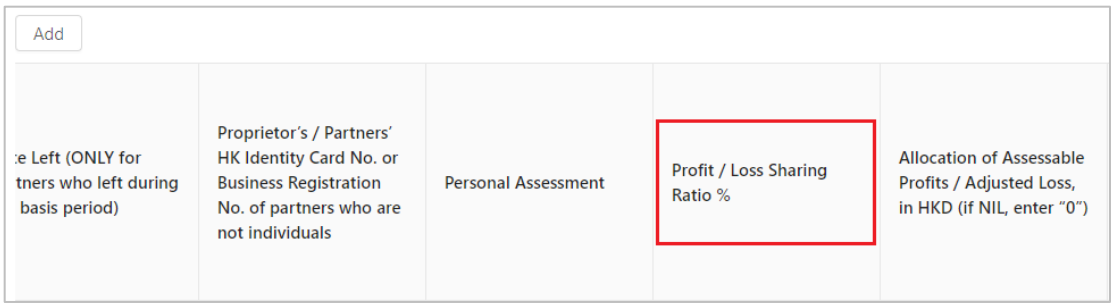
401. The listed elements are not applicable for partnership. Users have to go to Tax Computation data file and remove these elements.




***(i) The sum of Personal particulars of proprietor or partners, profit / loss sharing ratio in "Additional information for Tax Computation" which is less than 100% is not allowed***

402. Users have to go to "Enter Additional Information for Tax Computation" section, check if the sum of profit / loss sharing ratio is less than 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.***

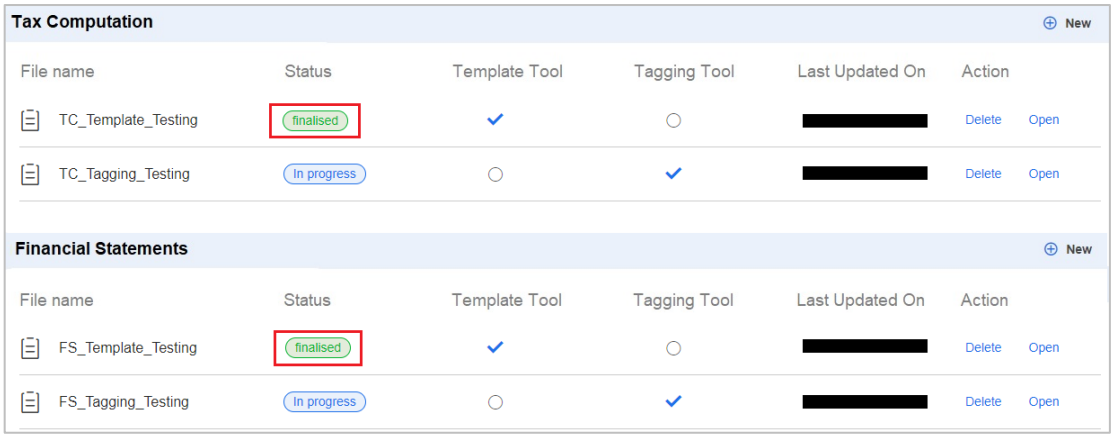
403. Users have to go to Financial Statements and Tax Computation data files, rectify "Profits (Loss) before tax" in Financial Statements or Tax Computation data files to a consistent value and save the data files.

***(k) The sum of Personal particulars of proprietor or partners, allocation of Assessable profits / Adjusted loss in "Additional information for Tax Computation" must be equal to Assessable profits (Adjusted loss) of the period in Hong Kong dollar in tax computation.***

404. Users have to go to "Enter Additional Information for Tax Computation" section, and Tax Computation data file, rectify if the sum of allocation of Assessable profits / Adjusted loss and "Assessable profits (Adjusted loss) of the period in Hong Kong dollar" respectively are equal and save the data files.

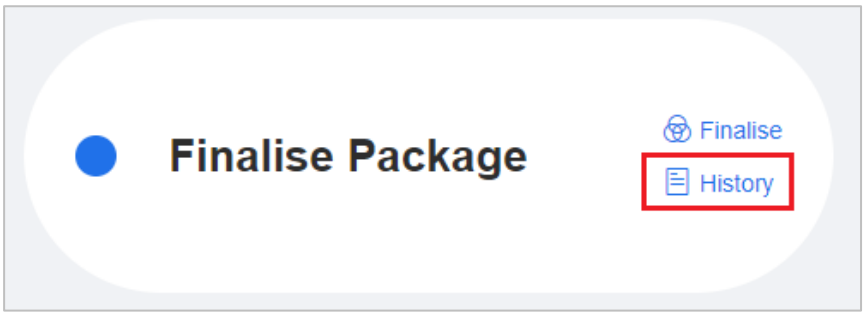
405. After errors are rectified, repeat steps in "Finalise Package" section. If final validation is passed, select a designated location for saving the finalised package. Click "Finalise" and the file in the format of xhtml will be saved at the designated location. Users have to review the layout of xhtml files via their own browser before submission of data files.

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

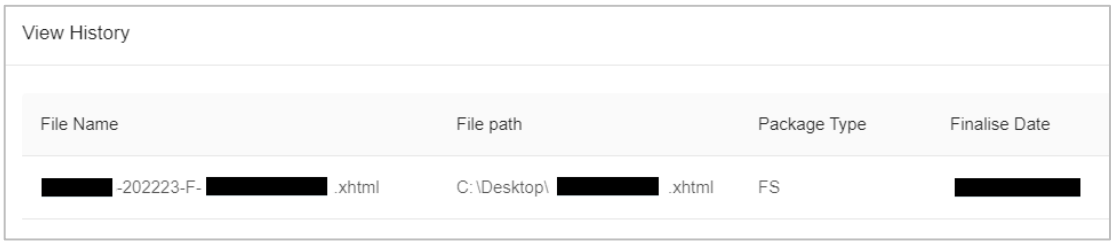



## History in Finalise Package

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



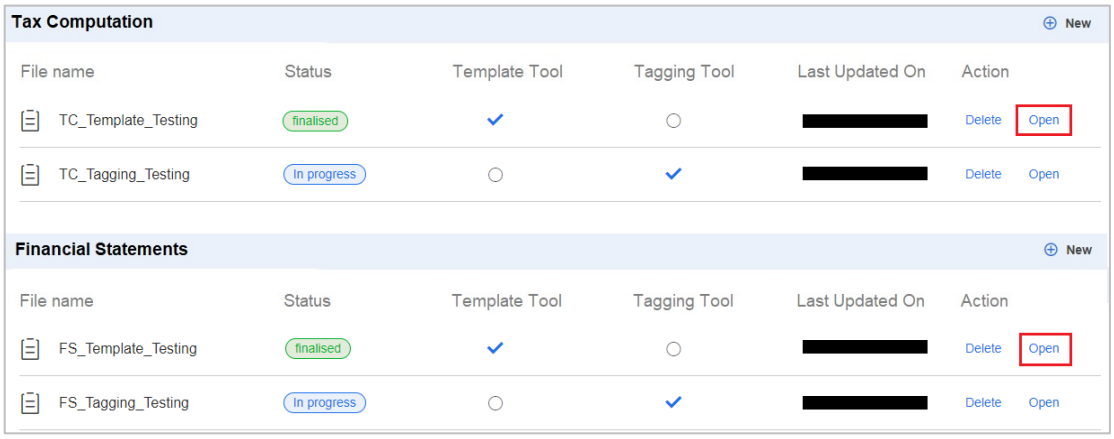

408. The previous file name, file path and package type with finalised date will be shown in the "View History" panel.




## Modify after Finalising the Package

409. 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.



## L. ROLL-OVER FUNCTION

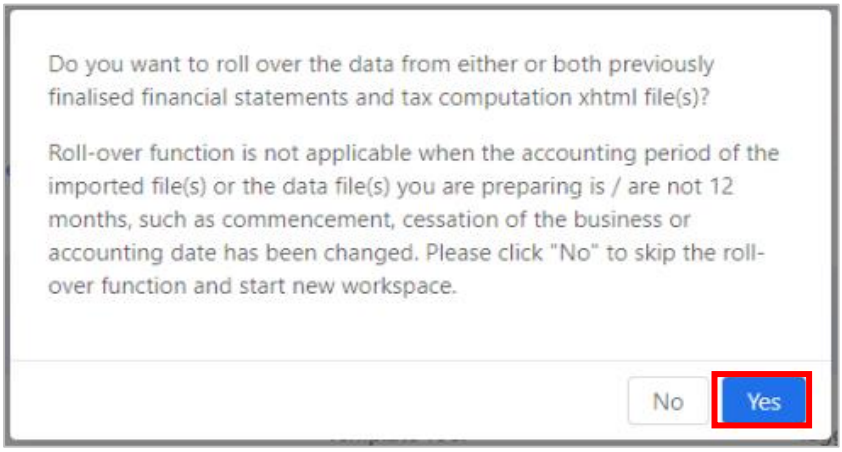
### Roll over from the Finalised Data Files

410. The roll-over function enables users to import the finalised xhtml data file ("roll-over file") generated by the Tools itself for rolling backward from one year prior (i.e. selected year of assessment -1) or rolling forward to one year later (i.e. selected year of assessment +1). The inputted or tagged data will be extracted from the roll-over file to the new data file, where appropriate, to save users' re-input and tagging efforts.

411. The English version of the Tools does not accept the xhtml files generated by the Tools in the Traditional Chinese version. Before rolling-over the files, please make sure the roll-over file(s) and the new data file(s) must satisfy the following conditions:

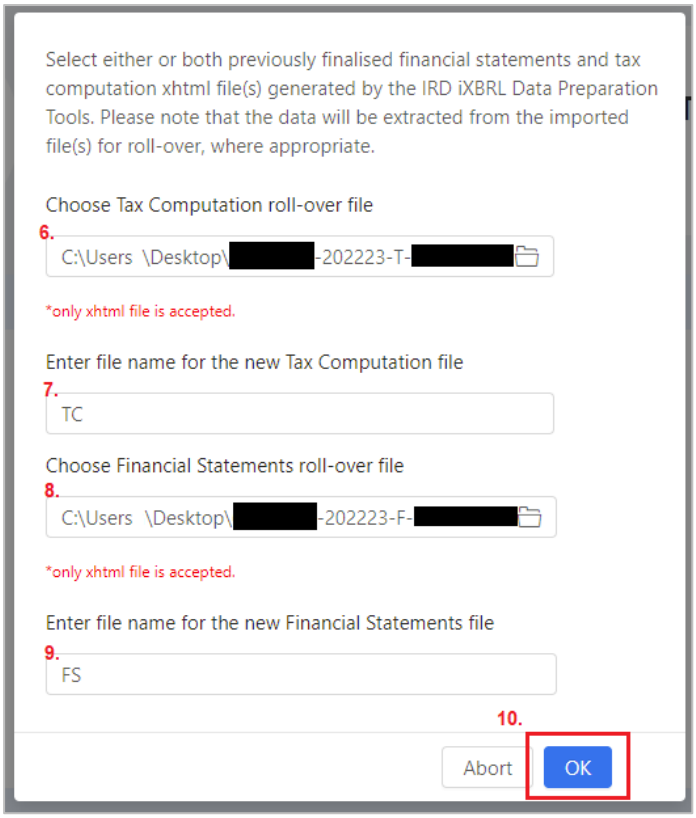
| | |
|---|---|
| (a) | The selected roll-over file in xhtml must be generated by the Tools using the same language mode. |
| (b) | The selected roll-over file in xhtml must be generated by the Tools version 1.0.0.0 or above. |
| (c) | The selected roll-over file must not be tampered with. |
| (d) | Business Registration Number of both Tax Computation and Financial Statements roll-over files must be the same. |
| (e) | Year of assessment of both Tax Computation and Financial Statements roll-over files must be the same. |
| (f) | Roll-over file must be either selected year of assessment -1 or selected year of assessment +1. Roll-over file(s) and the new data file(s) must be in two consecutive years. |
| (g) | Roll-over file must be prepared in the same format as the new file (i.e. where the roll-over file is formatted from the source file in .doc or .docx, it can only be rolled over to the new source file in .doc or .docx but NOT .xls or .xlsx.) |

412. After pressing “Start New Workspace” and inputting all necessary information (refer to steps 1 to 4 in “Start New Workspace” section), the following pop-up window will be shown. If users wish to roll over the data from the previously finalised Financial Statements and Tax Computation xhtml file(s), click “Yes” to proceed. Please note that roll-over function is not applicable where the accounting period of the roll-over file(s) or the new data file(s) are not 12 months, such as, commencement, cessation of the business or accounting date has been changed. Click "No" to skip the roll-over function and proceed to "Enter Basic Information" section.

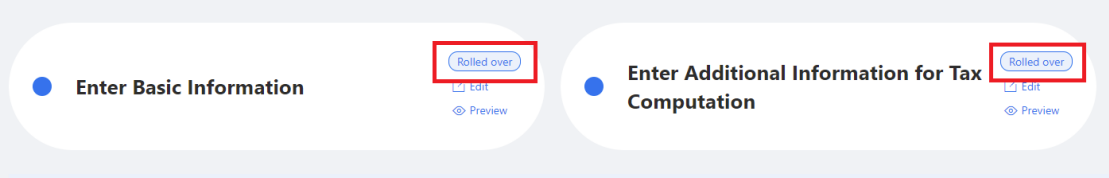



413. Another pop-up window will be shown for user to select the finalised xhtml file(s). Select either or both Tax Computation roll-over file and Financial Statements roll-over file from the designated location.

414. Input the names of the respective customized data files for the new Tax Computation and new Financial Statements to be created. After inputting all necessary information, click “OK” to proceed. Otherwise, click “Abort” if users wish to skip roll-over function and go back to the workspace interface.

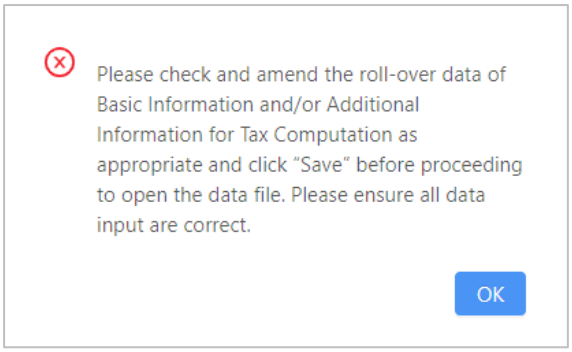



415. The respective sections that have been rolled-over successfully will be displayed with a "Rolled over" icon.




416. Users should check and amend the roll-over data of "Enter Basic Information" and "Enter Additional Information for Tax Computation" before accessing the Financial Statements / Tax Computation data file(s).

417. If "Enter Basic Information" and /or "Enter Additional Information for Tax Computation" section(s) have / has not been reviewed before, the following message will be popped up when entering "Tax Computation" or "Financial Statements" section.




418. Click "OK" and go back "Enter Basic Information" and / or "Enter Additional Information for Tax Computation" section to review the roll-over data. After the review, users should click "Save" in the relevant sections and can continue to work on the data file(s).

**Roll over data to Enter Basic Information section**

419. "Rolled over" icon will appear in the "Enter Basic Information" section if previously finalised data files have been selected.

420. Click "Edit" button and the relevant data in the previously finalised data files, if applicable, will be rolled-over to the corresponding questions in the "Enter Basic Information" section in the new data files for user to review.

421. Check all the required information which have been rolled-over into the new data file to ensure that all the data input are correct. All roll-over values are editable, except the year of assessment. If necessary, amend the data as appropriate. Click "Validate" to check the accuracy and completeness of the inputted information.

422. Click "Save" to save the inputted information before proceed. The "Rolled over" icon will disappear when users go back to the workspace interface.

**Roll over data to Enter Additional Information for Tax Computation section**

423. "Rolled over" icon will appear in the "Enter Additional Information for Tax Computation" section, if Tax Computation data file has been selected for roll-over.

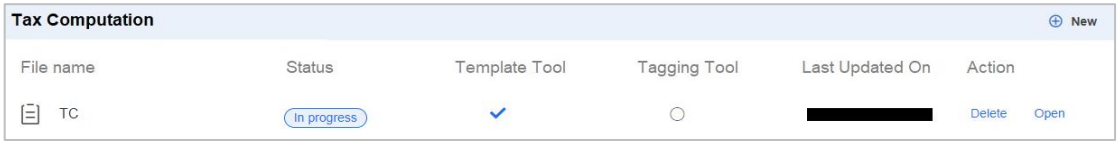
424. Click "Edit" button and the previously finalised data files, if applicable, will be rolled-over to the corresponding questions in "Enter Additional Information for Tax Computation" section in the new data files for user to review.

425. Check all the required information which have been rolled-over into the new data file to ensure that all the data input are correct. All roll-over values are editable. If necessary, amend the data as appropriate. Click "Validate" to check the accuracy and completeness of the inputted information.

426. Click "Save" to save the inputted information before proceed. The "Rolled over" icon will no longer be shown when users return to the workspace interface.

**Roll over data to Template Tool for Tax Computation**

427. After inputting necessary information in "Enter Basic Information" and "Enter Additional Information for Tax Computation" section, status will be changed from "Rolled over" to "In progress" in the "Tax Computation" section.




428. Click "Open" button in the "Tax Computation" section to open the template and view the roll-over results in the new data file. The same type of template in the roll-over file can only be opened in the new data file. A message "*Roll-over Successfully*" will be displayed.

429. For newly inserted rows (i.e. rows with [+]), the descriptions and tags (not including values) will be rolled backward or rolled forward.

430. The following table shows the items will be rolled-over for rolling forward case:

| **Name of Worksheet** | **Item** |
|---|---|
| Depreciation allowances | Reducing value b/f |
| Industrial building allowances | (a) Description/Location of property<br>(b) Reducing value b/f |
| Commercial building allowances | (a) Description/Location of property<br>(b) Reducing value b/f |
| Detailed Profit & Loss Account | Opening inventory |
| Detailed Profit & Loss Account (applicable to Template for Corporation (Manufacturing) only) | Opening inventory – Raw materials<br>Opening inventory – Work-in-progress<br>Opening inventory – Finished goods |

431. Please check and ensure all the rolled-over values are valid. The sub-total may be pre-filled by the roll-over results only. Amend the input as appropriate.

432. Ensure that all the data input are correct and accurate. After inputted templates are completed, users are reminded to save the data files before proceeding for the generation of finalised package.

**Roll over data to Template Tool for Financial Statements**

433. After inputting necessary information in “Enter Basic Information” section, the status will be changed from “Rolled over” to “In progress” in the “Financial Statements” section.

434. Click “Open” button in the “Financial Statements” section to open the template and view the roll-over results in the new data file. The same type of template in the roll-over file will only be opened in the new data file.

435. If it is a rolled-forward case, the following items will be rolled-over.

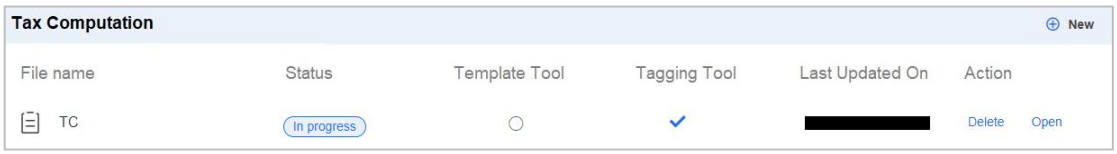
| **Name of Worksheet** | **Item** |
|---|---|
| Note – Property, plant and equipment | (a) Gross carrying amount at beginning of period<br>(b) Accumulated depreciation, amortisation and impairment at beginning of period<br>(c) Carrying value at beginning of period |

436. Please check and ensure that all the rolled-over values are valid. The sub-total may be pre-filled by the roll-over results only. Amend the input as appropriate.

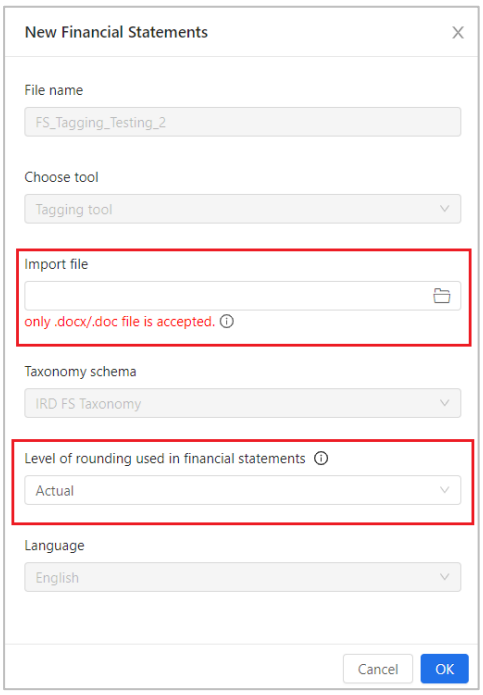
437. Ensure that all the data input are correct and accurate. After inputted templates are completed, users are reminded to save the data files before proceeding for the generation of finalised package.

**Roll over data to Tagging Tool**

438. After inputting necessary information in “Enter Basic Information” and / or “Enter Additional Information for Tax Computation” section, “Rolled over” status will be changed to “In Progress” in the “Tax Computation” and “Financial Statements” section.

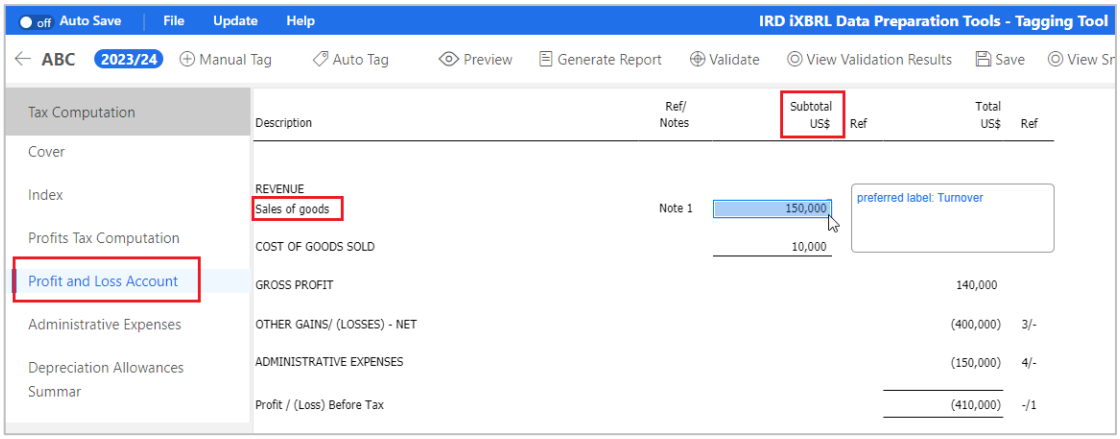


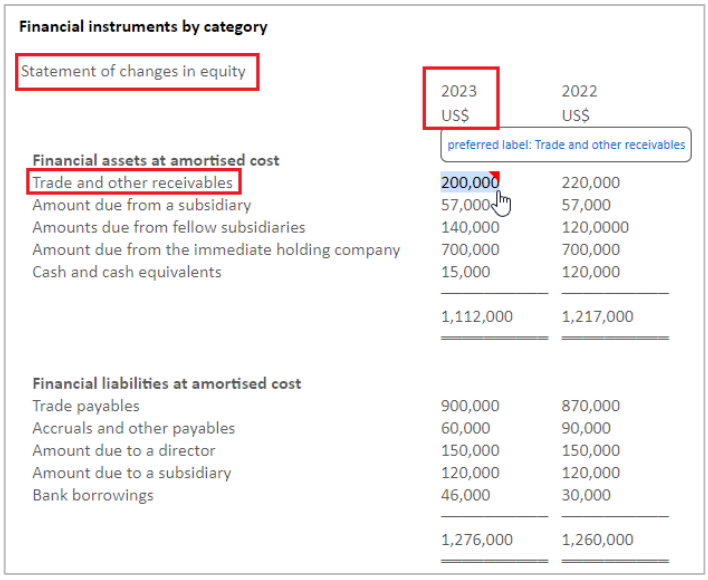
439. Click “Open” in the “Tax Computation” or “Financial Statements” section to proceed importing the new source document. The “File name”, the selection under “Choose tool” and “Taxonomy schema” will be prefilled for users according to the corresponding input in “Selection of roll-over file” panel and the roll-over file. Users have to import the financial statements / tax computation source document under “Import file” and select the appropriate rounding of figures used in the financial statements under “Level of rounding used in financial statements” (for financial statements only).



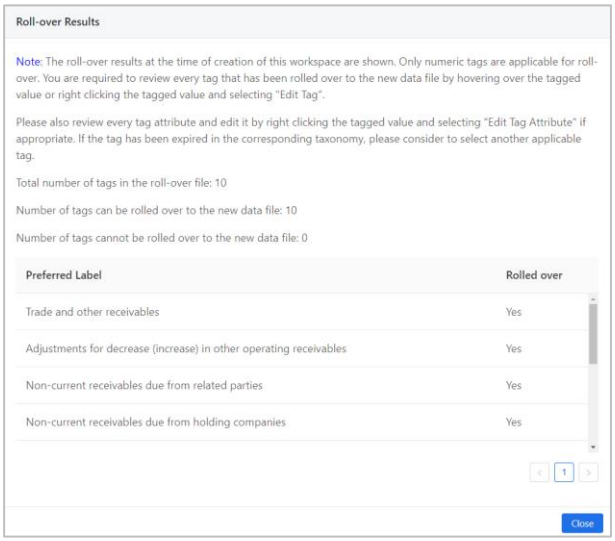

440. Only numeric tags are applicable for roll-over whereas tags with string, text block, date, duration datatype are not supported for roll-over. Nested tags are also not applicable for roll-over.

441. The tag can be rolled over if the identical schedule name (for tax computation), table title (for financial statements), label, column header can be located in the source documents imported for the new data file and the roll-over file. Changes in the position of the table title, column header and unnecessary spacing in column header may affect the roll-over results.

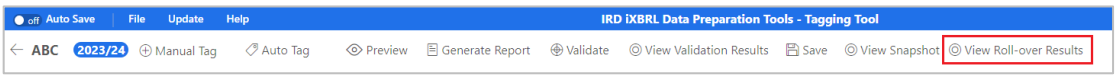



442. The roll-over results will be displayed in the following pop-up message box, which shows the total number of tags in the roll-over file, the number of tags migrated, the number of tags not migrated.



443. Users may click "View Roll-over Results" button in top right panel to view the same roll-over results for reference.




444. If two or more tags with the same set of schedule name, label and column header in the roll-over file, only one tag will be migrated to the new data file. Tags that no longer exist in the taxonomy will not be rolled over.

445. Users are required to review every tag that has been rolled over to the new data file. Right click the tagged value and select "Edit Tag", if editing is required.

446. The tag attribute basically follows the information e.g. currency and level of rounding that users have respectively selected in the "Enter Basic Information" and in the "New Financial Statements" panel of the ***new data file instead of roll-over file***. Users are required to review every tag attribute and edit the tag attribute in case the assigned attribute has to be changed. Right click the tagged value and select "Edit Tag Attribute". The following table shows the tag attribute that has been extracted from the corresponding questions in the new data file.

| Tag Attribute | Value of tag attribute that will be extracted from the new data file |
|---|---|
| Date Format | Displayed as "-" |
| Unit | Based on the selection of currency in "Enter Basic Information" section |
| Period Type | Same as migrated tags |
| Period | Based on the corresponding period inputted in "Enter Basic Information" or "Enter Additional Information for Tax Computation" section |
| Scale | (a) For tax computation, defaulted to "Actual". |

| | |
|---|---|
| | (b) For financial statements, defaulted to "Level of rounding used in financial statements" when starting "New" in the "Financial Statements" section. |
| Decimal | Defaulted to "INF" |
| Reverse | Defaulted to "Uncheck" |

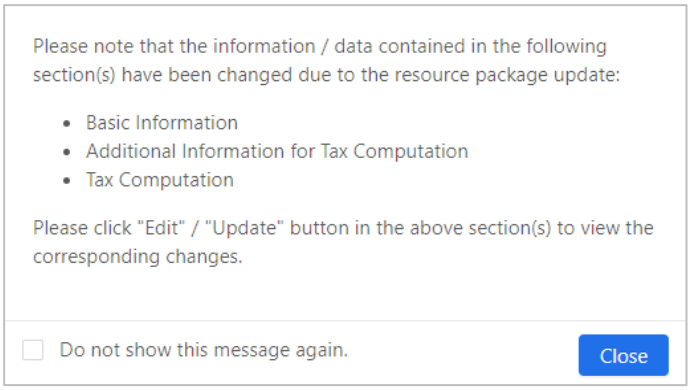
447. After performing the roll-over function, users may click "Auto Tag" or "Manual Tag" to perform tagging for the remaining items. If the tag has been migrated and continues performing auto tagging, where the existing tag and the most recommended element are different, the existing tag will be kept. All tagged items, including the migrated tags in the new data file can be edited, removed or previewed.

448. Ensure that all the tagged data are correct and accurate. After tagged documents are completed, users are reminded to save the data files before proceeding for the generation of finalised package.

## M. HANDLING OLD WORKSPACE AFTER RESOURCE PACKAGE UPDATE

449. Despite the resource package update, users are still able to work on the workspace that is previously created before the update (i.e. using the old version of resources) in which the inputted or tagged data can be transferred to the updated data file, where applicable.

450. Once the resource package is updated in the Tools and users open workspace using the old version of resources, the below message box will be popped up to notify users which section(s) has/have been changed as a result of a resource package update.



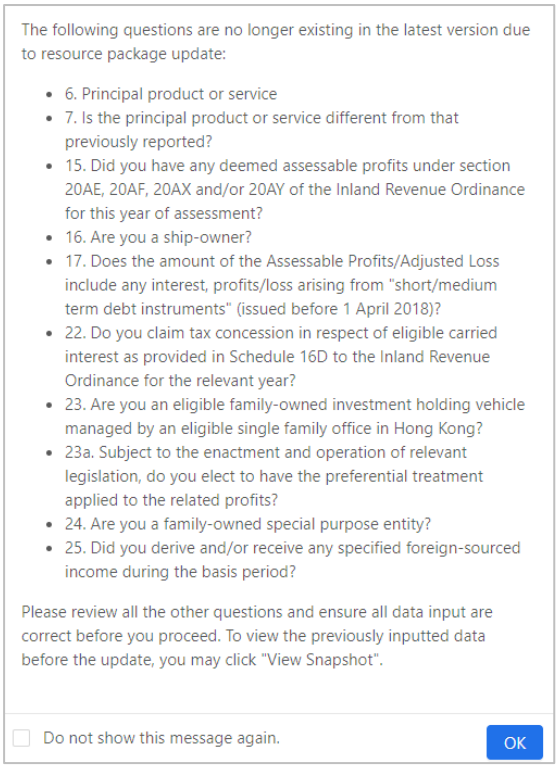

451. If users do not wish to see this message again, check the box "*Do not show this message again*".

452. Click "Close" to exit and return to the workspace interface.

### Update in Enter Basic Information section

453. When the questions in the "Enter Basic Information" section have been changed as a result of a resource package update, press "Edit" to proceed.

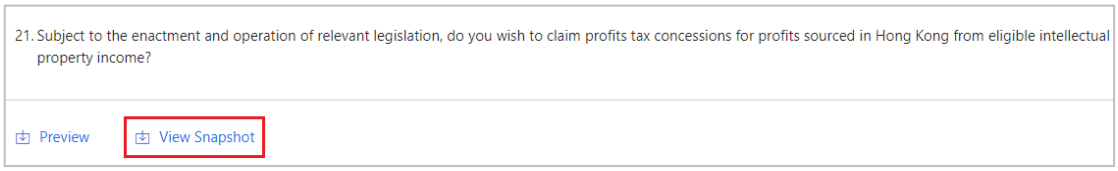
454. Another message listing out questions that have been removed after the update to the resource package will be displayed. For those removed questions in "Enter Basic Information", the inputted value before the update will no longer exist in the updated version.




455. If users do not wish to see this message again, check the box "*Do not show this message again*".

456. Users should ensure that all the data input are correct by reviewing all the questions and re-enter the corresponding questions, if appropriate. Click "Validate" to check the accuracy and completeness of the inputted information after inputting all necessary information.

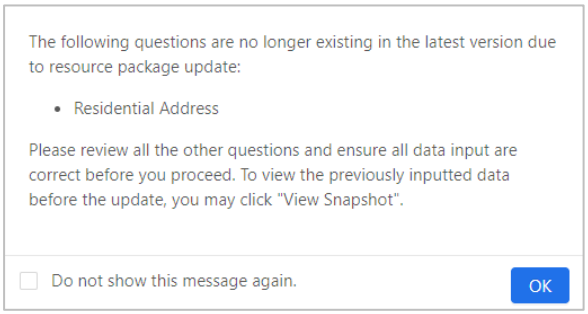
457. If necessary, click "View Snapshot" to review the "Preview" page which shows the previously inputted data before the update for users' reference.



**Update in Enter Additional Information for Tax Computation section**

458. When the questions in the "Additional Information for Tax Computation" section have been changed as a result of a resource package update, press "Edit" to proceed.

459. Another message listing out questions that have been removed after the update to the resource package will be displayed. For those removed questions in "Additional Information for Tax Computation" section, the inputted value before the update will no longer exist in the updated version.




460. If users do not wish to see this message again, check the box "D*o not show this message again*".

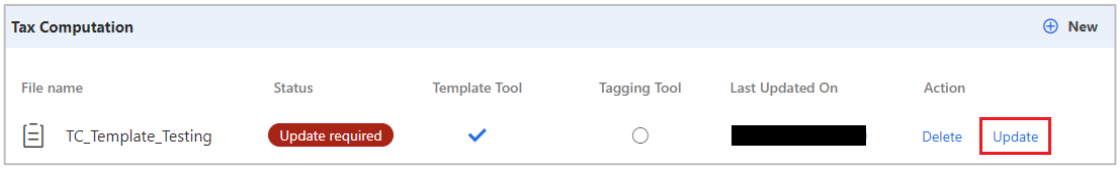
461. Users should ensure that all the data input are correct by reviewing all the questions and re-enter the corresponding questions, if appropriate. Click "Validate" to check the accuracy and completeness of the inputted information after inputting all necessary information.

462. Users may click "View Snapshot" to review the "Preview" page which show the previously inputted data before the update for users' reference.

**Update of Template Tool**

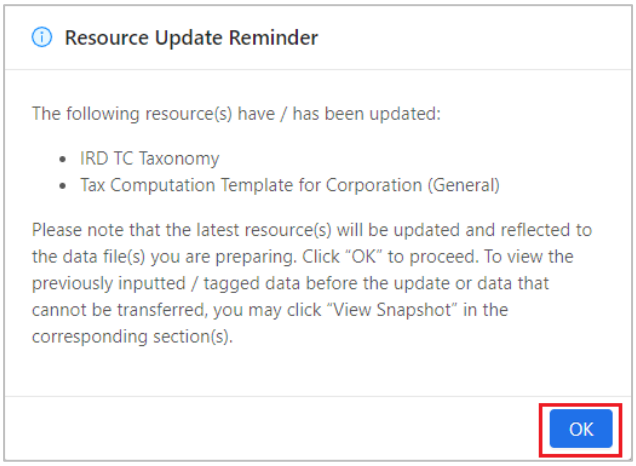
463. If the version of template is updated, the status of "Update required" will be shown in the corresponding sections of Tax Computation or Financial Statements.

464. Click "Update" in "Tax Computation" or "Financial Statements" section to proceed.

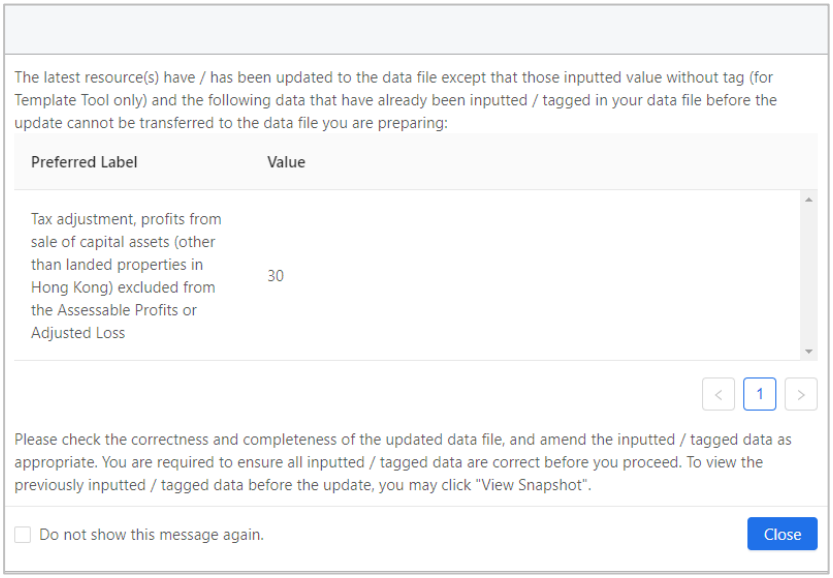



465. A reminder message will be popped up to notify users which resource(s) has / have been updated which will be reflected to the data file users are preparing.

466. Click “OK” to proceed.




467. After opening the template, a message will be shown, indicating that those preferred labels and their corresponding values that have already been inputted / tagged in the data file before the update will no longer exist in the latest version of template.

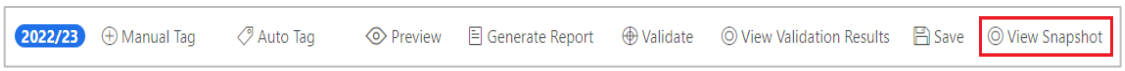


468. It should be noted that those values inputted in the previous version of template but not tagged, sub-total values and tags that no longer exist in the latest version of template cannot be transferred to the data files the users are preparing.

469. If users do not wish to see this message again, check the box "*Do not show this message again*".

470. Click "Close" to exit and return to the template.

471. Click "View Snapshot" button on the top panel to view the previously inputted or tagged data in the workspace whenever there is any update to the resource package. Users can review the only version of previous workspace since the last update.




472. The report of previous tagging results before importing the latest resource package will be popped up. Click "X" to close the details.

473. Status will be changed to "In Progress" after users go back to workspace interface.

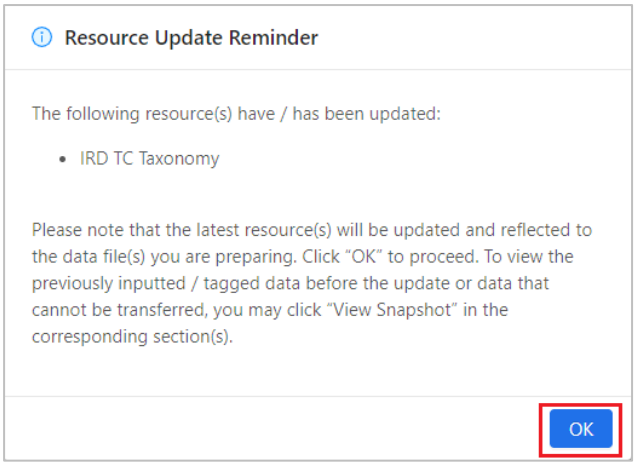
**Update of Tagging Tool**

474. If the IRD FS Taxonomy, IRD FS-PE Taxonomy or IRD TC Taxonomy is changed, the status of "Update required" will be shown in the corresponding sections of "Tax Computation" or "Financial Statements".

475. Click "Update" to proceed.

476. A reminder message will be popped up to notify users which resource(s) has / have been updated and will be reflected to the data file users are preparing.

477. Click "OK" to proceed.




478. A message will be shown, indicating that those preferred labels and their corresponding values that have already been tagged in the data file before the update no longer exist in the latest version.

479. When the tags no longer exist in the taxonomy, the tags will not be transferred to the updated data files. Users should ensure that all the tagged data are correct by reviewing all the tagged data and re-tagging the data, if appropriate.

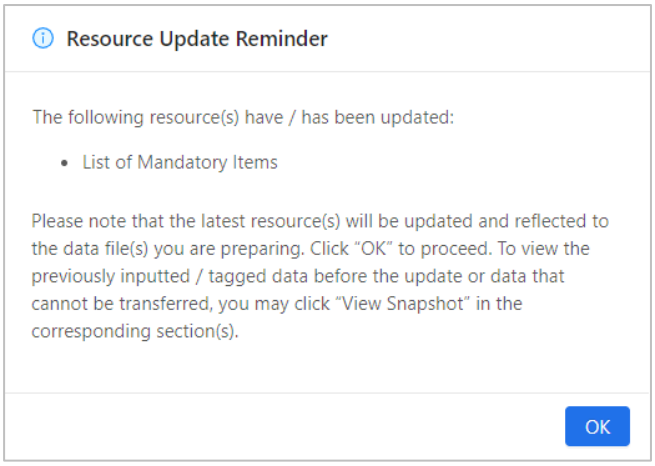
480. Click "View Snapshot" button on the top panel to view the previously tagged data in the workspace whenever there is any update to the resource package. Users can review the only version of previous workspace since the last update.

481. The report of previous tagging results before importing the latest resource package will be popped up. Click "X" to close the details.

482. Status will be changed to "In Progress" after users return to workspace interface.

**Update of List of Mandatory Items / Validation Rules**

483. If the List of Mandatory Items or Validation Rules have been changed as a result of a resource package update, the message will be popped up after clicking "Update" in "Tax Computation" or "Financial Statements" section.




484. Click "Validate" on top menu to check which tagging for mandatory items is missing and if Tax Computation and / or Financial Statements data file(s) can pass the latest validation requirements. Users should rectify the errors identified.

485. Users should ensure that all the inputted or tagged data are correct and accurate. After inputted templates or tagged documents are completed, users are reminded to save the data files before proceeding for the generation of finalised package.

## Appendix

**Currency**

| Currency Abbreviation | Currency |
|---|---|
| AED | U.A.E. dirham |
| 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 |
| MOP | Macanese pataca |
| MVR | Maldivian rufiyaa |
| MXN | Mexican peso |
| MYR | Malaysian ringgit |
| NOK | Norwegian krone |
| NZD | New Zealand dollar |
| PHP | Philippine peso |
| PLN | Polish złoty |
| RUB | Russian ruble |
| SEK | Swedish krona |
| SGD | Singapore dollar |
| THB | Baht |
| TRY | Turkish lira |
| TWD | New Taiwan dollar |
| USD | US dollar |
| ZAR | South African rand |