



## Electronic Filing of Financial Statements (iXBRL)

### Error Messages

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## 1 OVERVIEW

Since 23 November 2012, financial statements in iXBRL format have been accepted in ROS. All Income Tax and Corporation Tax payers now have the option of uploading their financial statements.

For Corporation Tax payers, the obligation to file iXBRL financial statements is being conducted in phases; it became mandatory for taxpayers dealt with in Revenue's Large Case Division from October 2013, and for companies obliged by the Phase II deferral criteria from October 2014. Further details can be found in our [iXBRL FAQ](#).

The purpose of this document is to provide assistance and guidance to Users (Revenue Customers and/or their Agents) and Software Developers in relation to Error Messages generated in the process of uploading financial statements in iXBRL format.

Where possible an Irish error message is returned to Revenue Customers and/or their Agents who opt to conduct business through Irish. However a number of the technical error messages are dynamically generated by a 3rd party product and it is not possible to intercept and translate the content of these messages.

If you have any queries in relation to this document, please contact us at [iXBRL@Revenue.ie](mailto:iXBRL@Revenue.ie).

### 1.1 *What's New?*

#### **Validation Phases – Business**

Table 2.5 updated to include details of the Error Message that will be received by those filers who attempt to upload iXBRL financial statements that have been tagged with the IE GAAP or IE IFRS taxonomies in respect of an accounting period that ends on or after 1 January 2015. See rule #20 for further information.

## 2 VALIDATION PROCESSING

### 2.1 Validation Pipeline

Submitted inline XBRL documents will be subjected to a series of validation phases. Figure 2.1 depicts the validation pipeline which will be applied to incoming iXBRL documents. [Table 2.4](#) and [Table 2.5](#) provide further details for each of the individual phases.



**Figure 2.1 – Validation Pipeline**

If a document fails validation at any phase in the pipeline, the corresponding errors will be returned. Failure at any of the phases up to and including ‘DTS Discovery’ will prevent validation from continuing on to the next phase. If the validation fails, the document will not be stored. The error message generated may be reviewed through the iXBRL Error Screen. The validation result will also be available through a new inbox Financial Statements Validation Results Document sent to the Customer’s ROS Inbox.

## 2.2 iXBRL Error Screen

The iXBRL Error Screen will indicate to users any errors encountered while validating their submitted iXBRL document(s) in an error table.

Individual errors will be listed detailing the error type, description and more information. The possible error types are set out in [Table 2.4](#) and [Table 2.5](#) below.

Figure 2-2 – Screen Layout of iXBRL Error Screen

The screenshot shows the Revenue website interface for 'Financial Statements Validation Errors'. It includes a navigation bar with 'MY SERVICES', 'REVENUE RECORD', 'PROFILE', 'WORK IN PROGRESS', and 'ADMIN SERVICES'. The main content area displays a table of errors with columns for Type, Description, and More Information. A 'Back to Financial Statements' button is located below the table.

Type	Description	More Information
Inconsistent Duplicate Fact(s)	Report contains inconsistent duplicate facts, uk-gaap:IntangibleFixedAssetsCostOrValuation, for context FY2008_Development_costs__patents_and_similar2.	
Mandatory Fact(s)	Gross Trade Profit (uk-gaap:GrossProfitLoss or ifrs:GrossProfit) is missing	
Mandatory Fact(s)	Profit Loss Before Tax (uk-gaap:ProfitLossOnOrdinaryActivitiesBeforeTax or ifrs:ProfitLossBeforeTax) is missing	
Mandatory Fact(s)	Balance Sheet Date (uk-bus:BalanceSheetDate) is missing	
Mandatory Fact(s)	Sales/Turnover (uk-gaap:TurnoverGrossOperatingRevenue or ifrs:Revenue) is missing	
Mandatory Fact(s)	Period End Date (uk-bus:EndDateForPeriodCoveredByReport) is missing	
Mandatory Fact(s)	Period Start Date (uk-bus:StartDateForPeriodCoveredByReport) is missing	
Mandatory Fact(s)	Company Name (uk-bus:EntityCurrentLegalOrRegisteredName) is missing	
Entity Identifier	Context entity identifier (1234567T) is not consistent with Revenue records (0401486P)	

[← Back to Financial Statements](#)

## 2.3 iXBRL Financial Statements Validation Results Document

A new inbox document will be added to Revenue Record when a validation result has been received for a Financial Statements submission. This document will be sent whether the document passes or fails validation.

This PDF document will include the validation result and any validation errors for the submitted Financial Statements. It will also indicate the customer’s name, registration, period, submission date, and notice number.

Individual errors will be listed detailing the error type and description. The possible error codes are set out in [Table 2.4](#) and [Table 2.5](#) below.

**Figure 2-3 – Screenshot of the Financial Statements Validation Results Document**



**Revenue**  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

**Registration  
Notice Number**

**Financial Statements Submission**

**UHBY XQBB1**

<b>Result</b>	Invalid
<b>Date Submitted</b>	17/09/2012
<b>Period</b>	01/01/2011 - 31/12/2011

**Error Details**

Type	Description	More Information
SchemaValidation	The submitted document contains malformed XML	

## 2.4 Validation Phases -Technical

**Table 2.4 Technical Validation Messages**

Phase	Phase/Area	Sample Error	Description/Notes
1	XML Well-formed	<p><u>Type:</u> Technical: Invalid File</p> <p><u>Message:</u> The submitted document contains malformed XML.</p> <p><b>As Gaeilge</b></p> <p><u>Type:</u> Teicni�uil: Comhad Neamhbhail�</p> <p><u>Message:</u> T� XML m�chumtha sa doicim�ad a cuireadh isteach.</p>	<p>The document received by Revenue is checked to ensure that it consists of XML and that it is well-formed.</p> <p>If this error is returned in the course of submitting iXBRL documents, filers should initially check that they have selected the appropriate iXBRL-formatted document to upload. If they are satisfied that they have attempted to upload the correct file, they should take note of the error and contact their tagging software provider or tagging service in relation to the problem.</p>

Phase	Phase/Area	Sample Error	Description/Notes
2	Schema Validation  (XBRL & XHTML)	<p><u>Type:</u>                      Technical: Schema Validation</p> <p><u>Message:</u>                      cvc-complex-type.2.4.a: Invalid content was found starting with element 'ix:nonNumericx'. One of {'http://www.xbrl.org/2008/inlineXBRL':footnote, 'http://www.xbrl.org/2008/inlineXBRL':fraction, 'http://www.xbrl.org/2008/inlineXBRL':nonFraction, 'http://www.xbrl.org/2008/inlineXBRL':numerator, 'http://www.xbrl.org/2008/inlineXBRL':denominator, 'http://www.xbrl.org/2008/inlineXBRL':nonNumeric, 'http://www.xbrl.org/2008/inlineXBRL':tuple, 'http://www.xbrl.org/2008/inlineXBRL':header, 'http://www.xbrl.org/2008/inlineXBRL':exclude}' is expected.</p> <p><b>As Gaeilge</b></p> <p><u>Type:</u>                      Teicniúil: Bailíochtú Scéimre</p> <p><u>Message:</u>                      cvc-complex-type.2.4.a: Invalid content was found starting with element 'ix:nonNumericx'. One of {'http://www.xbrl.org/2008/inlineXBRL':footnote, 'http://www.xbrl.org/2008/inlineXBRL':fraction, 'http://www.xbrl.org/2008/inlineXBRL':nonFraction, 'http://www.xbrl.org/2008/inlineXBRL':numerator, 'http://www.xbrl.org/2008/inlineXBRL':denominator, 'http://www.xbrl.org/2008/inlineXBRL':nonNumeric, 'http://www.xbrl.org/2008/inlineXBRL':tuple, 'http://www.xbrl.org/2008/inlineXBRL':header, 'http://www.xbrl.org/2008/inlineXBRL':exclude}' is expected.</p>	<p>The document received by Revenue is validated against the iXBRL Schema. The iXBRL Schema also includes XHTML schema validation. Multiple errors may be returned.</p> <p>If this error is returned in the course of submitting iXBRL documents, filers should initially check that they have selected the appropriate iXBRL-formatted document to upload. If they are satisfied that they have attempted to upload the correct file, they should take note of the error and contact their tagging software provider or tagging service in relation to the problem.</p>



Phase	Phase/Area	Sample Error	Description/Notes
3	Taxonomy Reference Check	<p><u>Type:</u> Technical: Taxonomy Reference</p> <p><u>Message:</u> The referenced schema does not map to a taxonomy supported by Revenue (schemaRef).</p> <p><b>As Gaeilge</b></p> <p><u>Type:</u> Teicniúil: Tagairt do Thacsanomaíocht</p> <p><u>Message:</u> Ní mhapálann an scéimre dá dtagraítear {0} chuig Tacsanomaíocht lena dtacaíonn na Coimisinéirí Ioncaim.</p> <p><u>Type:</u> Technical: iXBRL Validation</p>	<p>A check is performed to ensure the "schemaRef" element of the document received by Revenue refers to a Taxonomy entry point supported by Revenue. See Section 2.1 of '<a href="#">Electronic Filing of Financial Statements (iXBRL) - Technical Note</a>'.</p> <p>If this error is returned in the course of submitting iXBRL documents, filers should take note of the error and contact their tagging software provider or tagging service in relation to the problem.</p>
4	iXBRL Specification Rules	<p><u>Type:</u> Technical: iXBRL Validation</p> <p><u>Message:</u> For each token in {footnote references} there MUST exist an ix:footnote element in the inline XBRL Document Set with a {footnote id} property which has a matching value.</p> <p><b>As Gaeilge</b></p> <p><u>Type:</u> Teicniúil: Bailíochtú iXBRL</p> <p><u>Message:</u> For each token in {footnote references} there MUST exist an ix:footnote element in the inline XBRL Document Set with a {footnote id} property which has a matching value.</p>	<p>The document received by Revenue is validated against inline XBRL specification rules. These take the form of 'Schematron' rules. Multiple errors may be returned.</p> <p>If this error is returned in the course of submitting iXBRL documents, filers should take note of the error and contact their tagging software provider or tagging service in relation to the problem.</p>

Phase	Phase/Area	Sample Error	Description/Notes
5	Extract XBRL	N/A	The XBRL content is extracted from the inline XBRL document.
6	DTS Discovery	<p><u>Type:</u> Technical: XBRL Validation</p> <p><u>Message:</u> XBRL Load Error: XBRL element <a href="http://www.xbrl.org/uk/gaap/core/2009-09-01#ControllingPartyUltimateControllingPartyx">http://www.xbrl.org/uk/gaap/core/2009-09-01#ControllingPartyUltimateControllingPartyx</a> with the reported value (true), context (FY2009) is presumed to be a taxonomy element named <a href="http://www.xbrl.org/uk/gaap/core/2009-09-01#ControllingPartyUltimateControllingPartyx">http://www.xbrl.org/uk/gaap/core/2009-09-01#ControllingPartyUltimateControllingPartyx</a> but it was not found in the loaded taxonomies.</p> <p><b>As Gaeilge</b></p> <p><u>Type:</u> Teicni�il: Bailfocht� XBRL</p> <p><u>Message:</u> XBRL Load Error: XBRL element <a href="http://www.xbrl.org/uk/gaap/core/2009-09-01#ControllingPartyUltimateControllingPartyx">http://www.xbrl.org/uk/gaap/core/2009-09-01#ControllingPartyUltimateControllingPartyx</a> with the reported value (true), context (FY2009) is presumed to be a taxonomy element named <a href="http://www.xbrl.org/uk/gaap/core/2009-09-01#ControllingPartyUltimateControllingPartyx">http://www.xbrl.org/uk/gaap/core/2009-09-01#ControllingPartyUltimateControllingPartyx</a> but it was not found in the loaded taxonomies.</p>	<p>The XBRL engine attempts to load the Discoverable Taxonomy Set for each of the Taxonomies referenced in the instance document. Each concept is checked for existence in the taxonomy.</p> <p>If this error is returned in the course of submitting iXBRL documents, filers should take note of the error and contact their tagging software provider or tagging service in relation to the problem.</p>

Phase	Phase/Area	Sample Error	Description/Notes
7	Schema Validation (XBRL Instance and Taxonomy Schemas)	<p><u>Type:</u> Technical: XBRL Validation</p> <p><u>Message:</u> Error message: cvc-datatype-valid.1.2.1: 'truex' is not a valid value for 'boolean'.</p> <p><b>As Gaeilge</b></p> <p><u>Type:</u> Teicni�il: Bailfocht� XBRL</p> <p><u>Message:</u> Error message: cvc-datatype-valid.1.2.1: 'truex' is not a valid value for 'boolean'.</p>	<p>The extracted XBRL is checked for conformance against the XBRL Instance Schema.</p> <p>Multiple errors may be returned.</p> <p>If this error is returned in the course of submitting iXBRL documents, filers should take note of the error and contact their tagging software provider or tagging service in relation to the problem.</p>

Phase	Phase/Area	Sample Error	Description/Notes
8	XBRL 2.1 Specification including verification against Taxonomy.	<p><u>Type:</u> Technical: XBRL Validation</p> <p><u>Message:</u> Error in "http://www.xbrl.org/uk/gaap/core/2009-09-01#ControllingPartyUltimateControllingParty (true)." For an item element with periodType="duration", the period MUST contain a "forever" element or a set of "startDate" and "endDate" elements.</p> <p><u>Reference:</u> For more information, please see section 4.7.2 of the XBRL 2.1 recommendation. URI: <a href="http://www.xbrl.org/Specification/XBRL-RECOMMENDATION-2003-12-31+Corrected-Errata-2008-07-02.htm#_4.7.2">http://www.xbrl.org/Specification/XBRL-RECOMMENDATION-2003-12-31+Corrected-Errata-2008-07-02.htm#_4.7.2</a></p> <p><b>As Gaeilge</b></p> <p><u>Type:</u> Teicniúil: Bailíochtú XBRL</p> <p><u>Message:</u> Error in "http://www.xbrl.org/uk/gaap/core/2009-09-01#ControllingPartyUltimateControllingParty (true)." For an item element with periodType="duration", the period MUST contain a "forever" element or a set of "startDate" and "endDate" elements.</p> <p><u>Reference:</u> For more information, please see section 4.7.2 of the XBRL 2.1 recommendation. URI: <a href="http://www.xbrl.org/Specification/XBRL-RECOMMENDATION-2003-12-31+Corrected-Errata-2008-07-02.htm#_4.7.2">http://www.xbrl.org/Specification/XBRL-RECOMMENDATION-2003-12-31+Corrected-Errata-2008-07-02.htm#_4.7.2</a></p>	<p>The extracted XBRL is checked for conformance against rules laid out in the XBRL 2.1 specification, including validation against the referenced taxonomy. This phase also includes dimensional validation. Multiple errors may be returned.</p> <p>For example, any incorrectly specified dimensional combination will pass schema validation but fail XBRL validation. Incorrect contexts - instance instead of duration - should also cause similar behaviour.</p> <p>If this error is returned in the course of submitting iXBRL documents, filers should take note of the error and contact their tagging software provider or tagging service in relation to the problem.</p>

**iXBRL – Error Messages**



Phase	Phase/Area	Sample Error	Description/Notes
9	Revenue Custom Business Rules	See Table 2.5	Revenue Business Validation. See Table 2.5.

## 2.5 Validation Phases - Business

Revenue Business Rules will be applied to documents as part of the validation pipeline. Table 2.5 details the Revenue Business Validation that will be applied. The rules apply to Financial Statements for Corporation Tax (CT) and Income Tax (IT) and will be applied to statements conforming to GAAP and IFRS (see [Electronic Filing of Financial Statements \(iXBRL\) – Technical Note](#) for taxonomies accepted).

Due to licensing restrictions on 3<sup>rd</sup> party products, the Revenue Business Rules, which are executed using XBRL Formula language, **will not** take place for test documents submitted via Revenue’s File Format Test Facility.

**Table 2.5 Business Validation Messages**

#	Concept(s) Affected	Error Message	Rule/Notes
1	<p><b>IE GAAP &amp; IE IFRS taxonomies -</b> uk-bus: EntityCurrentLegalOrRegisteredName</p> <p><b>FRS 101/102 &amp; EU IFRS taxonomies -</b> bus: EntityCurrentLegalOrRegisteredName</p>	<p><u>Type:</u> Business: Mandatory Fact(s)</p> <p><u>Message:</u> Company Name (uk-bus: EntityCurrentLegalOrRegisteredName) is missing.</p> <p><b>As Gaeilge</b></p> <p><u>Type:</u> Gn�: F�ric(i) �igeantach(a)</p> <p><u>Message:</u> T� Ainn na Cuideachta (uk-bus: EntityCurrentLegalOrRegisteredName) ar iarriadh.</p>	<p><b>Business Rule:</b> Company Name is Mandatory</p> <p>Company name has not been tagged on the iXBRL document submitted to Revenue.</p> <p>If this error is returned in the course of submitting iXBRL documents, filers should either</p> <p>(i) Tag the element in question and resubmit the amended iXBRL document</p> <p><b>OR</b></p> <p>(ii) Take note of the error and contact their tagging software provider or tagging service.</p>

#	Concept(s) Affected	Error Message	Rule/Notes
2	<p><b>IE GAAP &amp; IE IFRS taxonomies -</b> uk-bus: StartDateForPeriodCoveredByReport</p> <p><b>FRS 101/102 &amp; EU IFRS taxonomies -</b> bus: StartDateForPeriodCoveredByReport</p>	<p><u>Type:</u> Business: Mandatory Fact(s)</p> <p><u>Message:</u> Period Start Date (uk-bus: StartDateForPeriodCoveredByReport) is missing.</p> <p><b>As Gaeilge</b></p> <p><u>Type:</u> Gn�: F�ric(i) �igeantach(a)</p> <p><u>Message:</u> T� D�ta Tosaigh na Tr�imshe (uk-bus: StartDateForPeriodCoveredByReport) ar iarriadh.</p>	<p><b>Business Rule:</b> Period Start Date is Mandatory</p> <p>Period Start Date has not been tagged on the iXBRL document submitted to Revenue.</p> <p>If this error is returned in the course of submitting iXBRL documents, filers should either</p> <p>(i) Tag the element in question and resubmit the amended iXBRL document</p> <p style="text-align: center;"><b>OR</b></p> <p>(ii) Take note of the error and contact their tagging software provider or tagging service.</p>
3	<p><b>IE GAAP &amp; IE IFRS taxonomies -</b> uk-bus: EndDateForPeriodCoveredByReport</p> <p><b>FRS 101/102 &amp; EU IFRS taxonomies -</b> bus: EndDateForPeriodCoveredByReport</p>	<p><u>Type:</u> Business: Mandatory Fact(s)</p> <p><u>Message:</u> Period End Date (uk-bus: EndDateForPeriodCoveredByReport) is missing.</p> <p><b>As Gaeilge</b></p> <p><u>Type:</u> Gn�: F�ric(i) �igeantach(a)</p> <p><u>Message:</u> T� D�ta Deiridh na Tr�imshe (uk-bus: StartDateForPeriodCoveredByReport) ar iarriadh.</p>	<p><b>Business Rule:</b> Period End Date is Mandatory</p> <p>Period End Date has not been tagged on the iXBRL document submitted to Revenue.</p> <p>If this error is returned in the course of submitting iXBRL documents, filers should either</p> <p>(i) Tag the element in question and resubmit the amended iXBRL document</p> <p style="text-align: center;"><b>OR</b></p> <p>(ii) Take note of the error and contact their tagging software provider or tagging service.</p>

#	Concept(s) Affected	Error Message	Rule/Notes
4	<p><b>IE GAAP &amp; IE IFRS taxonomies -</b> uk-bus: EndDateForPeriodCoveredByReport</p> <p><b>FRS 101/102 &amp; EU IFRS taxonomies -</b> bus: EndDateForPeriodCoveredByReport</p>	<p><u>Type:</u> Business: Accounting Period</p> <p><u>Message:</u> Period End Date (uk-bus: EndDateForPeriodCoveredByReport) is &lt;end_date&gt; but must be 2011-12-31 or later.</p> <p><b>As Gaeilge</b></p> <p><u>Type:</u> Gn�: Tr�imshe Chuntasa�ochta</p> <p><u>Message:</u> Is � &lt;end_date&gt; D�ta Deiridh na Tr�imshe (uk-bus: StartDateForPeriodCoveredByReport) ach n� m�r d� a bheith mar 2011-12-31 n� n�s d�ana�.</p>	<p><b>Business Rule:</b> Period End Date must be 31 December 2011 or later.</p> <p>Only financial statements in respect of accounting periods ended on or after 31 December 2011 may be submitted to Revenue electronically in iXBRL format.</p> <p>If this error is returned in the course of submitting iXBRL documents, filers should either</p> <p>(i) Check if the Period End Date on the financial statements is correct and that the correct value has been tagged. Re-submit any amended document to Revenue.</p> <p style="text-align: center;"><b>OR</b></p> <p>(ii) Revenue will not accept financial statements in iXBRL format in respect of accounting periods ended before 31 December 2011. Such financial statements should not be uploaded.</p>



#	Concept(s) Affected	Error Message	Rule/Notes
6	<p><b>IE GAAP taxonomy -</b> uk-bus: ProfitLossOnOrdinaryActivitiesBeforeTax</p> <p><b>IE IFRS taxonomy -</b> ProfitLossBeforeTax</p>	<p><u>Type:</u> Business: Mandatory Fact(s)</p> <p><u>Message:</u> Profit or Loss Before Tax (uk gaap: ProfitLossOnOrdinaryActivitiesBeforeTax) is missing.</p> <p><b>As Gaeilge</b></p> <p><u>Type:</u> Gn�: F�ric(i) �igeantach(a)</p> <p>Message: T� Brab�s agus Caillteanas Roimh Ch�in (uk-gaap: ProfitLossOnOrdinaryActivitiesBeforeTax or ifrs:ProfitLossBeforeTax) ar iarraidh</p>	<p><b>Business Rule:</b> Profit or Loss Before Tax is Mandatory (IE GAAP and IE IFRS taxonomies only)</p> <p>Profit or Loss Before Tax has not been tagged on the iXBRL document submitted to Revenue.</p> <p>If this error is returned in the course of submitting iXBRL documents, filers should either</p> <ul style="list-style-type: none"> <li>(i) Tag the element in question and resubmit the amended iXBRL document</li> </ul> <p style="text-align: center;"><b>OR</b></p> <ul style="list-style-type: none"> <li>(ii) Take note of the error and contact their tagging software provider or tagging service.</li> </ul>

#	Concept(s) Affected	Error Message	Rule/Notes
9	Any primary items, except those which are children of a tuple.	<p><u>Type:</u> Business: Inconsistent Duplicate Fact(s)</p> <p><u>Message:</u> Inconsistent duplicate facts, &lt;fact name&gt;, for context &lt;context&gt;.</p> <p><b>As Gaeilge</b></p> <p><u>Type:</u> Bu Gnó: Fíric(i) Dúbailte nach bhfuil Comhsheasmhach</p> <p><u>Message:</u> Fíricí dúbailte nach bhfuil comhsheasmhach, &lt; fact name &gt;, ar mhaithe le comhthéacs &lt; context &gt;</p>	<p><b>Business Rule:</b> Reject inconsistent duplicate fact values (taking into account declared precisions for numeric facts).</p> <p>Where the same item appears more than once in financial statements, each instance should be tagged. Where the same tag has been used more than once but the values tagged are different, this error shall be returned.</p> <p>If this error is returned in the course of submitting iXBRL documents, filers should either</p> <ul style="list-style-type: none"> <li>(i) Confirm whether the correct values have been tagged for all instances of an item. Re-submit any amended document to Revenue.</li> </ul> <p style="text-align: center;"><b>OR</b></p> <ul style="list-style-type: none"> <li>(ii) Take note of the error and contact their tagging software provider or tagging service.</li> </ul>
10.a	Entity element of every context	<p><u>Type:</u> Business: Entity Identifier Scheme</p> <p><u>Message:</u> Context entity identifier scheme (&lt;value&gt;) is not supported.</p> <p><b>As Gaeilge</b></p> <p><u>Type:</u> Gnó: Scéim Aitheantóra Aonán</p> <p><u>Message:</u> Ní thacaítear le scéim aitheantóra aonán comhthéacs (&lt;value&gt;).</p>	<p>Business Rule (10.a): Context entity identifier scheme must match a Revenue supported scheme.</p> <p>Business Rule (10.b): All contexts must use the same entity identifier and the same scheme. Every set of iXBRL financial statements submitted to Revenue must be able to be linked to and associated with the correct customer record. A context entity identifier is the reference that identifies who the tagged data pertains to. Every entity must have a unique context entity identifier which must be used for iXBRL tagging of financial statements submitted to Revenue. See Section 2.2 of '<a href="#">Electronic Filing of Financial Statements (iXBRL) - Technical Note</a>'.</p>

#	Concept(s) Affected	Error Message	Rule/Notes
10.b	Entity element of every context	<p><u>Type:</u> Business: Entity Identifier</p> <p><u>Message:</u> Contexts do not all use the same identifier and the same scheme.</p> <p><b>As Gaeilge</b></p> <p><u>Type:</u> Gn�: Aitheant�ir Aon�n</p> <p><u>Message:</u> N� �s�aideann comhth�acsanna an taitheant�ir c�anna agus an sc�im ch�anna.</p>	<p>If this error is returned in the course of submitting iXBRL documents, filers should either</p> <p>(i) Confirm that the appropriate identifier scheme url (either "http://www.revenue.ie" or "http://www.cro.ie") and the appropriate context entity identifier (Customer Taxhead Number or Company Registration Office Number) have been cited. Re-submit the amended iXBRL document.</p> <p><b>OR</b></p> <p>(ii) Take note of the error and contact their tagging software provider or tagging service.</p>

#	Concept(s) Affected	Error Message	Rule/Notes
11	ie-common: Companies Registration Office Number and entity element of every context.	<p><u>Type:</u> Business: Mandatory Fact(s)</p> <p><u>Message:</u> Companies Registration Office Number (ie-common: CompaniesRegistrationOfficeNumber) is missing.</p> <p><b>As Gaeilge</b></p> <p><u>Type:</u> Gn�: F�ric(i) �igeantach(a)</p> <p><u>Message:</u> T� Uimhir na hOifige um Chl�r� Cuideachta� (ie-common: CompaniesRegistrationOfficeNumber) ar iarraidh.</p>	<p><b>Business Rule:</b> If there is at least one context entity where the identifier scheme is 'http://www.cro.ie/', then Companies Registration Office Number is mandatory.</p> <p>The Companies Registration Office Number is only mandatory when the identifier scheme is "http://www.cro.ie" See Section 2.2 of 'Electronic Filing of Financial Statements (iXBRL) - Technical Note'</p> <p>If this error is returned in the course of submitting iXBRL documents, filers should either</p> <p>(i) Check tagging of Companies Registration Office Number. Re-submit the amended iXBRL document.</p> <p style="text-align: center;"><b>OR</b></p> <p>(ii) Take note of the error and contact their tagging software provider of tagging service.</p> <p>Note: ie-common: CompaniesRegistrationOfficeNumber does not appear in the UK-IFRS taxonomy. The Companies Registration Office Number is only mandatory when the context entity identifier scheme is "http://www.cro.ie".</p>

#	Concept(s) Affected	Error Message	Rule/Notes
12	Entity element of every context	<p><u>Type:</u> Business: Entity Identifier</p> <p><u>Message:</u> Context entity identifier (&lt;value&gt;) is not consistent with Revenue records (&lt;value&gt;)</p> <p><b>As Gaeilge</b></p> <p><u>Type:</u> Gnó: Aitheantóir Aonán</p> <p><u>Message:</u> Níl an t-aitheantóir aonán comhthéacs (value) comhsheasmhach le taifid na gCoimisinéirí Ioncaim (value)</p>	<p><b>Business Rule :</b> Context entity identifier should be consistent with Customer’s Revenue record.</p> <p>Every set of iXBRL financial statements submitted to Revenue must be able to be linked to and associated with the correct customer record. A context entity identifier is the reference that identifies who tagged data pertains to. Every entity must have a unique context entity identifier which must be used for iXBRL tagging of financial statements submitted to Revenue. See Section 2.2 of <a href="#">‘Electronic Filing of Financial Statements (iXBRL) – Technical Note’</a></p> <p>If this error is returned in the course of submitting iXBRL documents, filers should either</p> <ul style="list-style-type: none"> <li>(i) Confirm that the appropriate identifier scheme url (either “<a href="http://www.revenue.ie">http://www.revenue.ie</a>’ or “<a href="http://www.cro.ie">http://www.cro.ie</a>’) and the appropriate context identity identifier (Customer Taxhead Number or Company Registration Office Number) have been cited. Resubmit the amended iXBRL document</li> </ul> <p style="text-align: center;"><b>OR</b></p> <ul style="list-style-type: none"> <li>(ii) Take note of the error and contact their tagging software provider or tagging service</li> </ul>

#	Concept(s) Affected	Error Message	Rule/Notes
13	<p><b>IE GAAP &amp; IE IFRS taxonomies - uk-bus:</b> StartDateForPeriodCoveredByReport</p> <p><b>FRS 101/102 &amp; EU IFRS taxonomies - bus:</b> StartDateForPeriodCoveredByReport</p>	<p><u>Type:</u> Business: Accounting Period</p> <p><u>Message:</u> Report period start date cannot be later than the selected Revenue accounting period start date (&lt;value&gt;).</p> <p><b>As Gaeilge</b></p> <p><u>Type:</u> Gn�: Tr�imshe Chuntasa�ochta</p> <p><u>Message:</u> N� f�idir le d�ta tosaigh na tr�imhse tuairiscithe (value) a bheith n�os d�ana� n� d�ta tosaigh thr�imhse chuntasa�ochta na gCoimisin�ir� loncaim (value) at� roghnaithe.</p>	<p><b>Business Rule:</b> Report period start date must match or fall before the selected Revenue accounting period start date selected on ROS.</p> <p><i>A tolerance of 6 days is permitted after the start date.</i></p> <p>This validation check assesses whether the financial statements submitted have been assigned to the correct Accounting Period.</p> <p>If this error is returned in the course of submitting iXBRL documents, filers should either</p> <ul style="list-style-type: none"> <li>(i) Check tagging of Period Start Date. Resubmit the amended iXBRL document.</li> </ul> <p style="text-align: center;"><b>OR</b></p> <ul style="list-style-type: none"> <li>(ii) Confirm that they have uploaded the documents against the correct Accounting Period.</li> </ul> <p style="text-align: center;"><b>OR</b></p> <ul style="list-style-type: none"> <li>(iii) Contact their local Revenue office to checking if they need to adjust their Accounting Periods.</li> </ul> <p style="text-align: center;"><b>OR</b></p> <ul style="list-style-type: none"> <li>(iv) Take note of the error and contact their tagging software provider or tagging service.</li> </ul>

#	Concept(s) Affected	Error Message	Rule/Notes
14	<p><b>IE GAAP &amp; IE IFRS taxonomies - uk-bus:</b> EndDateForPeriodCoveredByReport</p> <p><b>FRS 101/102 &amp; EU IFRS taxonomies - bus:</b> EndDateForPeriodCoveredByReport</p>	<p><u>Type:</u> Business: Accounting Period</p> <p><u>Message:</u> Report period end date cannot be before the selected Revenue accounting period end date (&lt;value&gt;).</p> <p>As Gaeilge</p> <p><u>Type:</u> Gnó: Tréimshé Chuntasaíochta</p> <p><u>Message:</u> Ní féidir le dáta deiridh na tréimhse tuairiscithe () a bheith níos luaithe ná dáta deiridh thréimhse chuntasaíochta na gCoimisinéirí Ioncaim (value) atá roghnaithe.</p>	<p>[Corporation Tax Cases Only]</p> <p><b>Business Rule:</b> Report period end date must match or be later than the selected Revenue accounting period end date selected on ROS.</p> <p><i>A tolerance of 6 days is permitted after the start date.</i></p> <p>This validation check assesses whether the financial statements submitted have been assigned to the correct Accounting Period.</p> <p>If this error is returned in the course of submitting iXBRL documents, filers should either</p> <ul style="list-style-type: none"> <li>(i) Check tagging of Period End Date. Re-submit the amended iXBRL document.</li> </ul> <p style="text-align: center;"><b>OR</b></p> <ul style="list-style-type: none"> <li>(ii) Confirm that they have uploaded the documents against the correct Accounting Period.</li> </ul> <p style="text-align: center;"><b>OR</b></p> <ul style="list-style-type: none"> <li>(iii) Contact their local Revenue office to check if Accounting Periods need to be adjusted.</li> </ul> <p style="text-align: center;"><b>OR</b></p> <ul style="list-style-type: none"> <li>(iv) Take note of the error and contact their tagging software provider or tagging service.</li> </ul>

#	Concept(s) Affected	Error Message	Rule/Notes
15	<p><b>IE GAAP &amp; IE IFRS taxonomies - uk-bus:</b> EndDateForPeriodCoveredByReport</p> <p><b>FRS 101/102 &amp; EU IFRS taxonomies - bus:</b> EndDateForPeriodCoveredByReport</p>	<p><u>Type:</u> Business: Accounting Period</p> <p><u>Message:</u> Report period end date must fall within the selected Revenue accounting period.</p> <p><b>As Gaeilge</b></p> <p><u>Type:</u> Gn�: Tr�imshe Chunta�ochta</p> <p><u>Message:</u> N� m�r dh�ta deiridh na tr�imshe tuairiscithe () a bheith laistigh de thr�imshe chuntoasa�ochta na gCoimisin�ir� loncaim at� roghnaithe.</p>	<p>[Income Tax Cases Only]</p> <p>Business Rule: Report period end date must match the selected Revenue accounting period end date or fall within the Revenue accounting period.</p> <p><i>A tolerance of 6 days is permitted after the start date.</i></p> <p>This validation check assesses whether the financial statements submitted have been assigned to the correct Accounting Period.</p> <p>If this error is returned in the course of submitting iXBRL documents, filers should either</p> <ul style="list-style-type: none"> <li>(i) Check tagging of Period End Date. Re-submit the amended iXBRL document.</li> <li style="text-align: center;">OR</li> <li>(ii) Confirm that they have uploaded the documents against the correct Accounting Period.</li> <li style="text-align: center;">OR</li> <li>(iii) Contact their local Revenue office to check if Accounting Periods need to be adjusted.</li> <li style="text-align: center;">OR</li> <li>(iv) Take note of the error and contact their tagging software provider or tagging service.</li> </ul>



#	Concept(s) Affected	Error Message	Rule/Notes
16	<p><b>IE DPL (for use with FRS 101, FRS 102 and EU IFRS taxonomies):</b></p> <p>ie-dpl:  DPLTurnoverRevenue  DPLGovernmentGrantIncome  DPLOtherOperatingIncome  DPLGrossProfitLoss  DPLStaffCostsEmployeeBenefitsExpense  DPLSubcontractorCosts  DPLProfitLossBeforeTax</p>	<p><u>Type:</u>  Business: Mandatory Fact(s)</p> <p><u>Messages:</u>  Turnover/Revenue (ie-dpl: DPLTurnoverRevenue) is missing.  Government Grant Income (ie-dpl: DPLGovernmentGrantIncome) is missing.  Other Operating Income (ie-dpl: DPLOtherOperatingIncome) is missing.  Gross Profit (ie-dpl: DPLGrossProfitLoss) is missing.  Staff Costs / Employee Benefits Expense (ie-dpl: DPLStaffCostsEmployeeBenefitsExpense) is missing.  Subcontractor Costs (ie-dpl: DPLSubcontractorCosts) is missing.  Profit (Loss) Before Tax (ie-dpl: DPLProfitLossBeforeTax) is missing.</p> <p><b>As Gaeilge</b>  T�a L�imhdeachas/Ioncam (ie-dpl: DPLTurnoverRevenue) ar iarraidh.  T�a Ioncam Deontais Rialtais (ie-dpl: DPLGovernmentGrantIncome) ar iarraidh.  T�a Ioncam Oibri�uch�ain Eile (ie-dpl: DPLOtherOperatingIncome) ar iarraidh.  T�a Brab�s Comhl�an (ie-dpl: DPLGrossProfitLoss) ar iarraidh.  T�a Costais Foirne / Costas Sochair Fostaithe (ie-dpl: DPLStaffCostsEmployeeBenefitsExpense) ar iarraidh.  T�a Costais Fochonraitheora (ie-dpl: DPLSubcontractorCosts) ar iarraidh.  T�a Brab�s (Caillteanas) Roimh Ch�ain (ie-dpl: DPLProfitLossBeforeTax) ar iarraidh.</p>	<p><b>Business Rules:</b></p> <p>DPLTurnoverRevenue is mandatory.  DPLGovernmentGrantIncome is mandatory.  DPLOtherOperatingIncome is mandatory.  DPLGrossProfitLoss is mandatory.  DPLStaffCostsEmployeeBenefitsExpense is mandatory.  DPLSubcontractorCosts is mandatory.  DPLProfitLossBeforeTax is mandatory.</p> <p>Each of these items must be tagged on the iXBRL document submitted to Revenue.</p> <p>If any of these errors are returned in the course of submitting iXBRL documents, filers should either</p> <p>(i) Tag the element in question and resubmit the amended iXBRL document  OR  (ii) Take note of the error and contact their tagging software provider or tagging service.</p>

#	Concept(s) Affected	Error Message	Rule/Notes
17	<b>FRS 101/102 &amp; EU IFRS taxonomies -</b> core: Equity	<p><u>Type:</u> Business: Mandatory Fact(s)</p> <p><u>Message:</u> Equity (core: Equity) is missing.</p> <p><b>As Gaeilge</b></p> <p><u>Type:</u> Gn�: F�ric(i) �igeantach(a)</p> <p><u>Message:</u> T� Cothromas (core: Equity) ar iarraidh.</p>	<p>Business Rule: Equity is Mandatory.</p> <p>Equity (core: Equity) must be tagged on the iXBRL document submitted to Revenue.</p> <p>If this error is returned in the course of submitting iXBRL documents, filers should either</p> <p>(i) Tag the element in question and resubmit the amended iXBRL document OR (ii) Take note of the error and contact their tagging software provider or tagging service.</p>
18	<b>IE DPL (for use with FRS 101, FRS 102 and EU IFRS taxonomies) -</b> ie-dpl: DPLTurnoverRevenue	<p><u>Type:</u> Business: Integrity check(s)</p> <p><u>Message:</u> Turnover / Revenue (ie-dpl: DPLTurnoverRevenue) cannot be a negative value.</p> <p><b>As Gaeilge</b></p> <p><u>Type:</u> Gn�: Seice�lacha ionracas</p> <p><u>Message:</u> N� f�idir l�imhdeachas / Ioncam (ie-dpl: DPLTurnoverRevenue) a bheith ina luach di�ltach.</p>	<p>Integrity check: Turnover / Revenue cannot be a negative value.</p> <p>If this error is returned in the course of submitting iXBRL documents, filers should either</p> <p>(i) Adjust the element in question and resubmit the amended iXBRL document OR (ii) Take note of the error and contact their tagging software provider or tagging service.</p>

#	Concept(s) Affected	Error Message	Rule/Notes
19	<b>IE DPL (for use with FRS 101, FRS 102 and EU IFRS taxonomies) -</b> ie-dpl: DPLTurnoverRevenue	<p><u>Type:</u> Business</p> <p><u>Message:</u> Turnover / Revenue (ie-dpl: DPLTurnoverRevenue) exceeds maximum expected value. Please review submission and contact iXBRL@revenue.ie if problem persists.</p> <p><b>As Gaeilge</b></p> <p><u>Type:</u> Gn�: Seice�alacha ionracas</p> <p><u>Message:</u> : N� f�idir l�imhdeachas / Ioncam (ie-dpl: DPLTurnoverRevenue) a bheith ina luach di�ltach.</p>	<p>An upper threshold has been set on DPLTurnoverRevenue, which, if exceeded, may require a review of the submission.</p> <p>If this error is returned in the course of submitting iXBRL documents, filers should either</p> <p>(i) Check to make sure that the value is correct and that the values in the document as a whole are correct, especially ensuring that the correct rounding attributes are applied to rounded values. Resubmit amended iXBRL document.</p> <p style="text-align: center;">OR</p> <p>(ii) Take note of the error and contact us at iXBRL@revenue.ie</p>

#	Concept(s) Affected	Error Message	Rule/Notes
20	IE GAAP and IE IFRS taxonomies	<p><u>Type:</u> Business</p> <p><u>Message:</u> Business: Accounting Period:Period End Date (uk-bus:EndDateForPeriodCoveredByReport) is {\$EndDateOfReport}. As set out in eBriefs 80/18 and 154/18, the IE GAAP and IE IFRS taxonomies may only be used to tag Financial Statements with a period end date of 31/12/2014 or earlier from 1 August 2018. You may need to update your software, please contact your provider.</p> <p><b>As Gaeilge:</b></p> <p><u>Type:</u> Gn�: Tr�imhse Chuntasa�ochta:</p> <p><u>Message:</u> Is � {\$EndDateOfReport} D�ta Deiridh na Tr�imhse (uk-bus:EndDateForPeriodCoveredByReport). Mar at� leagtha amach in eBrief 80/18 agus 154/18, n� fh�adtar, � 1 L�nasa 2018, na tacsanoma�ochta� IE GAAP agus IE IFRS a �s�id ach amh�in chun R�itis Airgeadais a ullmh� do thr�imhs� dar cr�och 31 Nollaig 2014 n� roimhe sin. F�adfaidh s� gur g� duit do bhogearra a nuashonr� – d�an teagmh�il le do shol�thra�.”</p>	<p>As set out in Part 1.6.1 of the iXBRL Tax and Duty Manual, use of the IE GAAP and IE IFRS taxonomies is now restricted to accounting periods that ended on or before 31 December 2014.</p> <p>If your software is not set up to work with the FRS/IFRS taxonomies, then you may need to request an update for your software from your software provider.</p>

### 3 OTHER TECHNICAL NOTES

Revenue have also published a number of other Technical Notes which may be accessed via [Revenue's iXBRL webpage](#). These include:

[Electronic Filing of Financial Statements \(iXBRL\) – Technical Note](#). This Technical Note, aimed at software developers and those who are using conversion tools to prepare accounts in iXBRL.format, provides general technical information including what taxonomies are acceptable to Revenue, what entity identifier schemes will be accepted by Revenue and what validations rules will apply to financial statements submitted to Revenue in iXBRL format.

[Electronic Filing of Financial Statements \(iXBRL\) – Public Interface Test \(PIT\)](#). The purpose of this document is to outline the Revenue Online Service Public Interface Test (PIT) options available to Software Vendors who provide iXBRL solutions. The document also outlines how this service may be accessed.

[Electronic Filing of Financial Statements \(iXBRL\) - Style Guide](#). The purpose of this document is to outline the rules and provide guidance on the preparation of Inline XBRL documents to software developers and those who are using conversion tools to prepare accounts in iXBRL for subsequent submission to Revenue.