Revenue Online Services

Electronic Filing of Financial Statements

(iXBRL)

Public Interface Test (PIT)

Last Updated	September 2023
Document Version	2023.0 (replaces 5.1)

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

Contents

1. DOCUMENT INFORMATION

1.1 Synopsis

This document contains information regarding the ROS Public Interface Test (PIT) environment and details the steps required by a Customer to access and submit iXBRL Financial Statements in this environment.

1.2 Change History

Table 1: Change History

Version Number	Section Affected	Change Description	Date
1.0		Initial revision	10/10/2012
2.0	2.1.1	Document updated to include direct link to iXBRL File Format Testing Screen	15/11/2012
3.0	2.1.1 2.2.1 4.2	Updated links to point to LIVE version of iXBRL File Format Testing Screen	23/05/2014
4.0	1 2.2.2	Link to Revenue iXBRL webpage updated, text revised 3rd Party Web Service Submission, typos corrected	13/09/2017
5.0	4.1	Reference to batch process issuance of PIT certs removed as this no longer applies	01/08/2018
5.1		Title page updated with disclaimer Images updated with 'Alt Text'	10/10/2019
2023.0	2 3.1.1	URL for iXBRL hub on www.revenue.ie updated URL for File Format Test Facility is updated	05/09/2023

1.3 Abbreviations used in this Document

Abbreviation	Description
IXBRL	inline eXtensible Business Reporting Language
ROS	Revenue Online Service
PIT	Public Interface Testing
XSD	XML Schema Definition
XML	Extensible Markup Language

2. INTRODUCTION

The Revenue Online Service (ROS) enables Corporation Tax and Income Tax customers to file Financial Statements in iXBRL format. The ROS Public Interface Test (PIT) options that are available to Software Vendors, who provide iXBRL solutions that either integrate with Revenue"s online systems and/or produce iXBRL documents for submission to Revenue, are outlined in this document. The Service have been available from the end of October 2012.

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The following sections will be covered in this document.

- Available Channels.

  - o File Format Test Facilities.

    - ROS File Format Test Facility
    - 3rd Party Web Service – Validation Only.

  - o Submission Services.

    - ROS Online Upload.
    - 3rd Party Web Service – Submission.

- Schema and Schema Notes.

- ROS Digital Certification.

- Other Issues.

For further information on iXBRL, such as Technical Notes and Frequently Asked Questions, go to the iXBRL page of Revenue's website.

https://www.revenue.ie/en/companies-and-charities/corporation-tax-for-companies/submitting-financial-statements/index.aspx

3. AVAILABLE CHANNELS

The ROS Public Interface Test (PIT) options that are available to Software Vendors are as follows:

3.1 File Format Test Facilities

Customers can upload pre-prepared iXBRL documents to this service. The service ensures the document is deemed valid against (i) the Revenue supported taxonomies (the Irish Extensions to FRS 101/102 or the EU IFRS) and (ii) XBRL & iXBRL schemas and specifications. The uploaded documents will be validated by Revenue and a response will be delivered back to the user including any validation errors that were encountered. A file size limit of 1MB will be applied in this service.

The File Format Test Facility is not tied to a customer's Revenue record and as such any cross-validation against "backend" data is not included in the checks. Given that the services are not tied to a customer's Revenue record, digital certificate authentication is not employed for this service.

Business rules will not be executed in this service.

Two channels will be provided for accessing this service:

- ROS File Format Test Facility - Upload of pre-prepared iXBRL documents via new screens on the ROS website.

- 3rd Party web service - Validation Only - Submission of pre-prepared iXBRL document, wrapped in an envelope, via a web service.

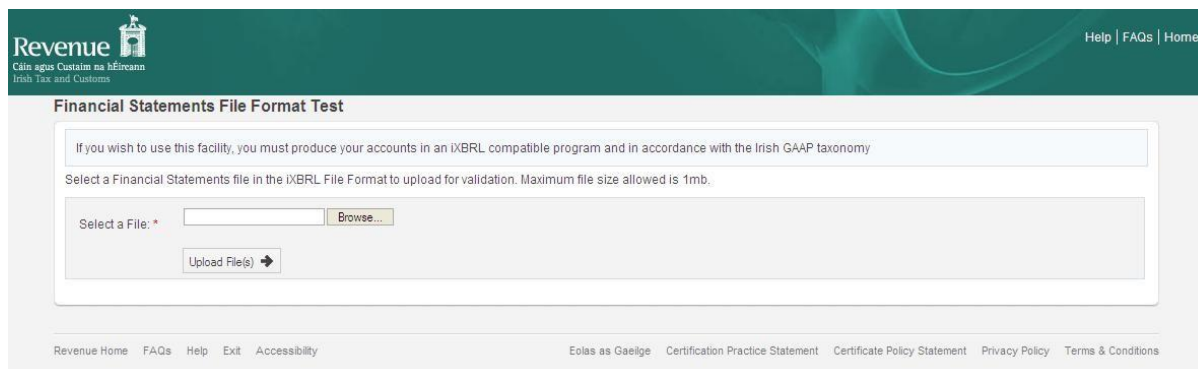Submissions to both these services will be limited to 1MB capacity.

3.1.1 ROS File Format Test Facility

The File Format Test Facility for iXBRL can be found at the following link.

https://softwaretest.ros.ie/rcw/xbrl/fftest/startUpload

iXBRL files to be tested can be uploaded from here and validation errors, if they exist, will be displayed to the user.

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Figure 1 – Financial Statements File Format Test Screen

3.1.2 3rd Party Web Service – Validation Only

This Web Service Test Facility will allow you to test the submission of iXBRL files to ROS over web services as outlined by the ROS Web Service Specifications. Using the Validate and Check Validate Operations ROS will verify that each request can be processed by Revenue systems and return a response for processing back to your application. The Web Service Test Facility will:

- Validate that your SOAP envelope meets the requirements outlined by the ROS Web Services Specification.

- Validate your iXBRL document is valid with approved Revenue Taxonomies (however business rule validation will not occur).

- Return a properly formatted response to be processed by your system.

Please refer to the ROS Web Services Overview Document for more details about calling ROS web services and the XBRL Web Services Specification Document for more detail about the XBRL Web Service.

Please note that these documents give instructions on how iXBRL will function in the Live Production environment, and as such provide the Production locations of various other artefacts. To access such artefacts in the PIT environment, substitute the Production location of the artefact with the PIT equivalent.

3.2 Submission Services

Customers can electronically submit pre-prepared iXBRL documents against their Revenue records via ROS. This service offers all the validation provided by the File Format Test Facility plus additional checks against the customer details and full business rules validation. In effect it provides full validation. The uploaded documents will be validated and a response will be delivered back to the user including any validation errors that were encountered. An unlimited number of amendments are permitted using this service. A file size limit of 15MB is applied in this service.

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Electronic submission facilities are restricted to Revenue customers and their Agents who are registered for ROS services. Digital certificate authentication is employed. Users who hold a live digital certificate must separately request a PIT digital certificate to use this test submission service. See section 4.1 for more detail on applying for a PIT digital certificate.

There are two submission channels:

- ROS Online Upload - Upload of pre-prepared iXBRL documents via screens on the ROS website.

- 3rd Party Web Service Submission - Submission of pre-prepared iXBRL document, wrapped in an envelope, via a web service.

3.2.1 ROS Online Upload

ROS is accessed through the ROS Login screen, available at the URL below.

https://www.ros.ie/oidc/login?client_id=rosint_rp

To file iXBRL Financial Statements through the ROS online screens, click the "Manage Financial Statements" button on the "My Services" screen, scrolling down to the 'Other Services' menu.
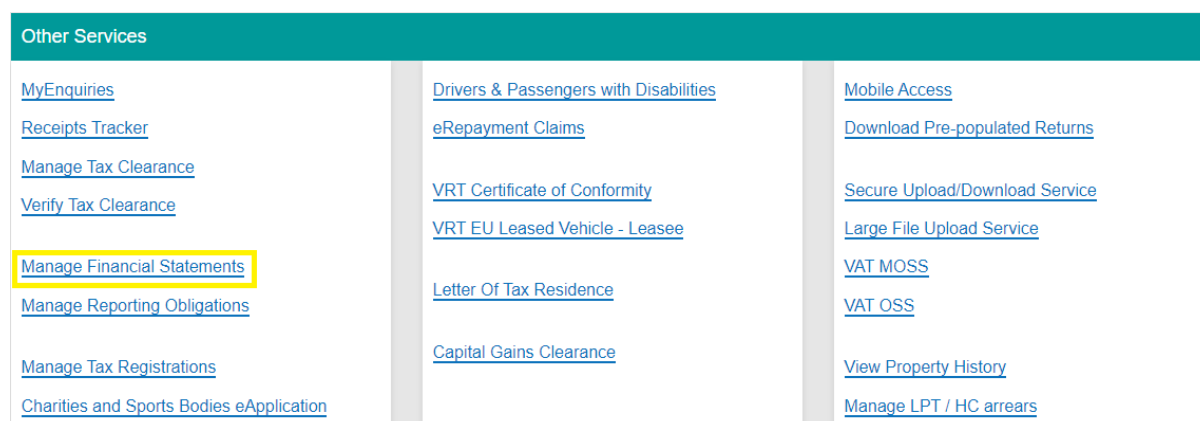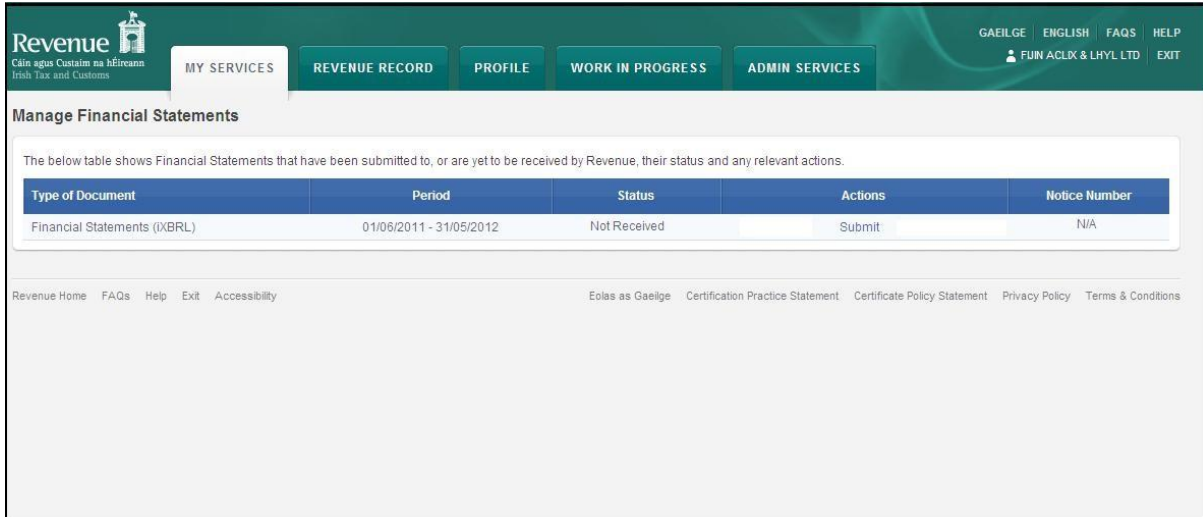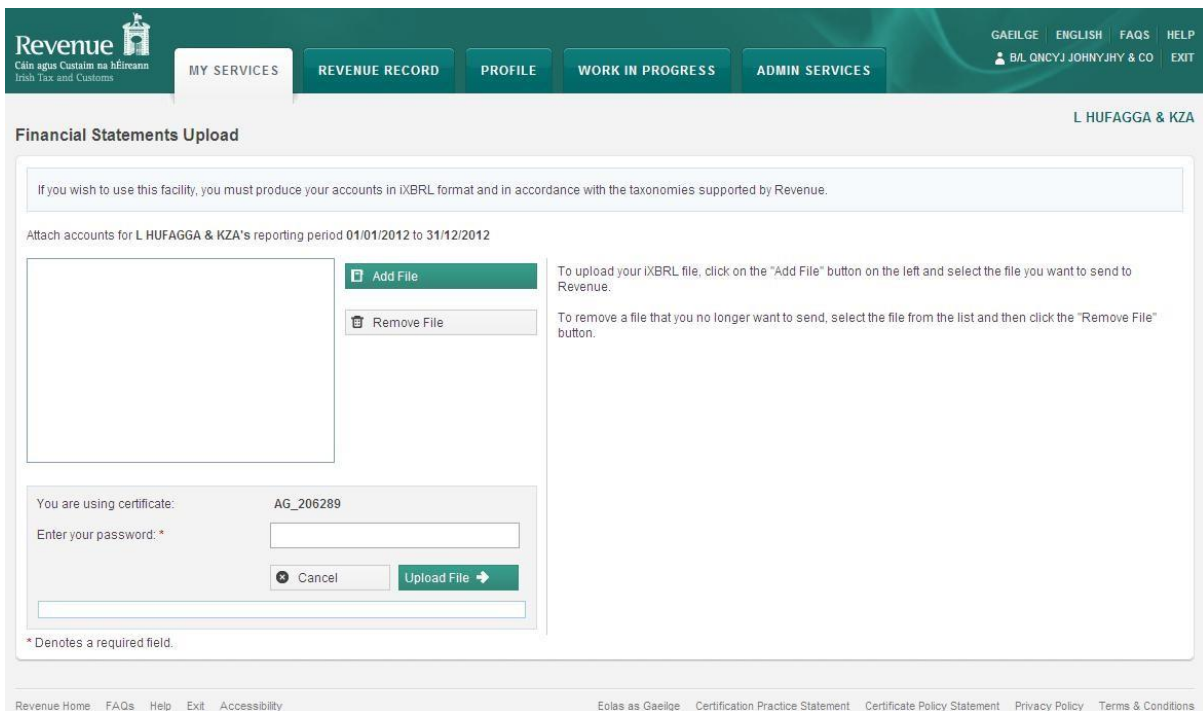

Figure 2 – My Services Screen

Figure 3 – Manage Financial Statements screen

On the next screen, the "Financial Statements Upload" screen, click "Add File" to browse for your iXBRL file, then click "Upload File".

Figure 4 – Financial Statements Upload screen

3.2.2 3rd Party Web Service Submission

Web Service Test Facility will allow you to test the submission of iXBRL files to ROS over web services as outlined by the ROS Web Service Specifications. ROS will verify that each request can be processed by Revenue systems and return a response for processing back to your application. The Web Service Test Facility will:

- Validate that your SOAP envelope meets the requirements outlined by the ROS Web Services Specification.

- Validate that your digital signature is correct and can be validated by ROS.

- Validate your iXBRL document is valid with Revenue-approved taxonomies and business rules.

- Return a properly formatted response to be processed by your system.

Please refer to the ROS Web Services Overview Document for more details about calling ROS web services and the XBRL Web Services Specification Document for more detail about the XBRL Web Service.

Please note that these documents give instructions on how iXBRL will function in the Live Production environment, and as such provide the Production locations of various other artefacts. To access such artefacts in the PIT environment, substitute the Production location of the artefact with the PIT equivalent.

4. SCHEMAS AND NOTES

During the Submission Services the iXBRL file is signed digitally by a customer's digital certificate and transferred securely to ROS.

In order to aid third party development, a list of available forms is published on the ROS Schemas and Notes page. This page provides developers with an XSD file for each form, as well as a PDF document, which explains the various elements of the XML. XSD files can be used to ensure that the XML generated by third party software conforms to the correct format.

5. ROS DIGITAL CERTIFICATION

5.1 Applying for a PIT Digital Cert

A PIT Digital Certificate is only required when using the two Submission Services. You should not apply unless you wish to begin testing.

To apply for a ROS Digital Cert for iXBRL, please email iXBRL@Revenue.ie with the following information:

- Company Name

- Corporation Tax or Income Tax number. If none, please specify and a case for testing will be made available.

- Contact Name

- Contact Number

- Contact Email Address

- Specify the cert is for filing iXBRL Financial Statements

4.2   Downloading a Digital Cert from ROS

1. Navigate to the new customer link
http://rospublictest.ros.ie/PublisherServlet/info/setupnewcust

2. Click on STEP 3 "Retrieve your digital certificate".

3. Click on "I accept" (terms and conditions).

4. In Section A choose Tax Type/Approval No. Corporation Tax or Income Tax and Regn No./ID No. 1234567T [red is a sample].

5. Click "Next".

6. Enter system password "TESTCERT".

7. On the next screen there will be a short delay and then the certificate directory field will populate with a directory address i.e. C:\ROS\ROSCERTS note down this address as this is where the cert will be downloaded to.

8. Below this field in the Your Name field enter the name you wish to give the cert and in the two fields below this enter the password and then confirm the password.

9. Click "Request Cert".

10. A new screen will pop up click on "Enter ROS".

11. The ROS login screen will appear and the "Select Certificate" field will default to the downloaded cert. The password will be the one that you chose above.

6. OTHER ISSUES

Please note that while every effort is made to mimic a live environment, PIT is a test environment and as such, no guarantees can be made as to the performance or availability of the environment.