Detailed Profit and Loss XBRL Taxonomies – User Guide

1.   Introduction

This document explains the use of the UK Detailed Profit and Loss taxonomies in applying XBRL tags to Detailed P&L statements.

It is aimed at all those who prepare or support the preparation of such statements in XBRL or use the taxonomies in any way. This includes developers of XBRL software and those who may manually apply tags to Detailed P&L (DPL) data.

The document assumes readers are **already fully familiar** with the use of XBRL and the general principles and guidance set out in the XBRL UK Preparers and Developers Guide (available at http://www.xbrl.org.uk/) and other documents on XBRL tagging and filing in the UK. It does not repeat points already set out in that material. It is purely concerned with the particular principles which apply to the DPL taxonomies. Unless otherwise stated in this note, the rules and guidance in existing documents also apply to the DPL taxonomies.

This document covers the use of both existing versions of the DPL taxonomy: the GAAP DPL taxonomy aimed at those preparing accounts under UK GAAP and the IFRS DPL for those preparing accounts under IFRS.

The document sets out rules and guidance on using the DPL taxonomies and in an Appendix includes a range of examples of tagging of typical DPL data. These rules and guidance will apply following the implementation of the DPL taxonomies in line with HMRC requirements. This document does **not** cover the date for implementation and any transition arrangements. Those points will be covered in separate HMRC announcements.

The DPL taxonomies, together with basic technical information on their use, are published by HMRC at: http://www.hmrc.gov.uk/softwaredevelopers/ct/index.htm#10.

2.   Basic principles

2.1   Scope of use of the DPL taxonomies

The DPL taxonomies are **only** intended for tagging data in Detailed P&L statements. They should **not** be used for tagging data in ordinary statutory accounts or in computations.

A small number of tags in the DPL taxonomies are shared with the statutory accounts taxonomies. Clearly, these specific tags may appear in iXBRL accounts. However, even in this case, tags applied to statutory accounts **must** be sourced from the accounts taxonomies, while tags applied to Detailed P&L data **must** be sourced from the DPL taxonomies.

Apart from avoiding confusion, this is because the tags defined in DPL taxonomies are attached to a different range of dimensions from those defined in the accounts taxonomies. The DPL taxonomies are defined in independent modules and are not designed for statutory accounts tagging.

2.2   Source of tags for Detailed Profit and Loss statements

The DPL taxonomies are intended as the **sole source** of tags for Detailed P&L accounts. Data in Detailed P&L statements **must not** be tagged using tags in the statutory accounts taxonomies if these tags are **not** also available in the DPL taxonomy presentation views.

Differences between the DPL and the statutory accounts taxonomies (particularly due to the availability of the 'Detailed Analysis' dimension in the DPL taxonomies) will sometimes lead to a value in a Detailed P&L statement being tagged differently from the same value in the corresponding statutory accounts. It is accepted by HMRC that this will occur from time-to-time. It does not represent a tagging error or problem, provided the correct tagging is applied to the statutory accounts item from the accounts taxonomies and the correct tagging is applied to the Detailed P&L item from the DPL taxonomies.

The GAAP DPL taxonomy **must** be used for Detailed P&Ls by those preparing statutory accounts under UK GAAP, including FRSSE.

The IFRS DPL taxonomy **must** be used for Detailed P&Ls by those preparing statutory accounts under IFRS.

In line with these rules, the existing 'Detailed Profit and Loss' section in the UK GAAP taxonomy for statutory accounts **must not** be used for tagging Detailed P&L statements. Once the DPL taxonomies are implemented, this section will be obsolete for the purpose of filing to HMRC.

2.3   Scope of tagging of Detailed Profit and Loss statements

Information in Detailed P&L statements **must** be tagged comprehensively using the available tags in the DPL taxonomies in line with guidance in this note. There is no 'minimum tagging' subset of the DPL taxonomies: the whole of the taxonomies should be regarded as falling within the HMRC minimum tagging requirement.

In principle, given the availability of the '*Detailed Analysis*' dimension, which is explained in section 3 below, it should be possible to tag all detailed financial data in Detailed P&L statements. However, the tagging of some intermediate sub-totals may **not** be required. Further information on the required scope of tagging using the '*Detailed Analysis*' dimension is set out in section 3.5 below.

HMRC are planning to create automated tests on various aspects of the summation and balancing of debit and credit items in Detailed P&L statements. Any filings which fail such tests – for example because of errors or unnecessary gaps in tagging – may be regarded as posing a greater tax compliance risk.

3.   Use of the DPL taxonomies

3.1   Overview of the use of the DPL taxonomies

The DPL taxonomies contain a core of DPL tags representing standard income and expenditure items which are defined uniquely as DPL tags. Examples include '*Income from shares*' and '*Advertising, promotions and marketing costs*'.

The taxonomies also use, via import, a limited range of tags from the statutory accounts taxonomies. The GAAP DPL uses tags from the UK GAAP taxonomy, while the IFRS DPL uses tags from the UK IFRS taxonomy.

Only the UK GAAP tags which appear in the GAAP DPL presentation view (i.e. the presentation linkbase) may be used in tagging Detailed P&L statements. Similarly, only UK IFRS tags which appear in the IFRS DPL presentation view (i.e. the presentation linkbase) may be used in tagging Detailed P&L statements. GAAP and IFRS tags which do not appear in the presentation view **must not** be used in tagging Detailed P&L statements.

The DPL taxonomies contain a range of dimensions, such as '*Activity*' and '*Expense type*'. All have default dimension members which represent either the total or the general case. Dimensions fulfil the same type of purposes in the DPL taxonomies as in the statutory accounts taxonomies.

Most of the DPL dimensions are 'explicit' dimensions of the type generally used in the statutory accounts taxonomies. An explicit dimension tag has a clearly defined specific meaning, such as '*Cost of sales*' or '*United Kingdom*'.

One dimension, the '*Activity*' dimension, also contains a small number of generic dimension tags, such as '*Other specific activity 1*'. These are used in the same way as the generic tags in the statutory accounts taxonomies and must be associated with a '*Description of activity*' tag. Section <u>3.3</u> below provides further guidance on the '*Activity*' dimension and the use of generic tags.

The only technical innovation in the DPL taxonomies is the introduction of an 'anonymous' dimension, the '*Detailed analysis*' dimension. Aside from the '*Total items*' default tag, this contains the tags '*Item 1*' through to '*Item 40*'. The dimension may be used with any line item tag in the DPL taxonomies. It allows users to tag individual data items for which no specific tag exists in the DPL taxonomy. It is vital to enabling full tagging of Detailed P&L data. It differs from generic dimensions in that it does not require an '*Item x*' tag to be associated with a specific name or description tag. Instead, an individual '*Item x*' tag may be used flexibly in tagging different types of data when associated with different line item tags. The use of the '*Detailed analysis*' dimension is explained more fully in sections <u>3.4</u> and <u>3.5</u> below.

3.2 Overview of the use of DPL taxonomy dimensions

Detailed P&L data **must** only be tagged with dimension tags from dimensions contained in the Detailed P&L Hypercubes. All the line item tags in the DPL taxonomies' presentation views are attached to these Hypercubes. (Clearly, no dimension tag need be applied to data when the default dimension tag is intended to apply.)

The two Hypercubes for Detailed P&L data are '*Detailed profit and loss [Hypercube]*' and '*Detailed profit and loss account reserve [Hypercube]*'. (The latter Hypercube is only in the GAAP DPL taxonomy.)

Ideally, software should present only dimension tag choices from these Hypercubes to users when they are tagging Detailed P&L data. Technically, because of the way XBRL import works, some other dimension and Hypercubes choices from the statutory accounts taxonomies may in theory be available with the tags imported from these taxonomies. However, dimension tags for Detailed P&L data **must not** be selected from these non-Detailed P&L Hypercubes. As far as practical, software and guidance to users should reinforce this rule.

The dimensions intended for use with Detailed P&L data are:

Activity

> This includes a list of explicit dimensions representing standard business activities, such as '*Mining and quarrying*' and '*Financial and insurance activities*'. These categories are based on the latest (2007) SIC definition from the Office of National Statistics. It also includes nine generic dimension tags: four of these represent 'combined cross-sector activities' and five represent an 'other specific activity'. Each of these generic dimension tags must each be used in combination with a '*Description of activity*' tag and must be used consistently within an individual Detailed P&L statement, as is emphasised in section <u>3.3</u> below.

> In general, it is expected that the standard explicit codes and the generic tags will be more than sufficient for any activity breakdowns which a company wants to include in its Detailed P&L.

Operating activities [GAAP] */ Continuing and discontinued operations* [IFRS]

> These dimensions distinguish continuing, discontinued and, in the case of UK GAAP, acquired operations. (The different dimensions, imported from the relevant statutory accounts taxonomies, reflect differences in GAAP and IFRS approaches.)

Expense type

> This distinguishes, where required, between cost of sales, distribution costs and administrative expenses.

Exceptional and non-exceptional items

> This distinguishes, where required, between exceptional and non-exceptional items.

Detailed analysis

> The use of this 'anonymous' dimension enables the tagging of information for which no specific tag exists in the DPL taxonomies. Its use is described in detail in sections 3.4 and 3.5 below.

Intra / extra group transactions

> This dimension enables the value of transactions with the main categories of an entity within a group and third parties outside a group to be identified.

> For example, it provides tags for 'Joint ventures' and 'Associates'. Note that these tags represent a **total** for joint ventures and total associates respectively. The dimension does not provide tags to represent individual joint ventures or associates or other individual entities.

Countries and regions

> This dimension represents individual countries and regions. It is imported from the Common Data taxonomy and is identical to the dimension used in the UK GAAP and UK IFRS taxonomies.

Restatements

> This dimension enables the tagging of restated values and prior period changes. It is imported from the related statutory accounts taxonomy.

All line item tags in the DPL taxonomies are attached to all these dimensions, with the exception of the tags representing line items in the P&L account reserve in the GAAP DPL. The latter are attached only to the Activity, Detailed analysis and Restatements dimensions. (The other dimensions are not expected to be relevant to the reserve items.)

3.3   Further information on the use of the 'Activity' dimension

The generic tags in the '*Activity*' dimension are the tags:

> '*Combined cross-sector activities 1*' through to '*Combined cross-sector activities 4*'
> '*Other specific activity 1*' through to '*Other specific activity 5*'.

Normal generic tag rules apply to the use of these tags.

If any of these generic tags are used, the '*Description of activity*' tag **must** also be applied to appropriate text in the report in combination with the generic tag concerned in order to identify a description of the activity.

Each of these generic tags **must** also be used consistently throughout an individual report, representing the **same** activity whenever it is applied.

The '*Combined cross-sector activities*' tags are intended to be used for high-level combinations of the activities which are represented by the explicit activity tags in the dimension.

The '*Other specific activity*' tags are intended to be used for specific, narrowly defined activities which are not adequately represented by the explicit activity tags.

As far as possible, preparers should use the pre-defined explicit tags to represent activities reported in a Detailed P&L. As described above in section 3.2, these tags are based on the SIC-2007 definition of activities from the Office of National Statistics.

A pre-defined explicit tag may be used for any activity that falls within the broad category defined by the tag label. The description of the activity used in the Detailed P&L statement does not need to coincide precisely with the tag label. For example, the '*Accommodation and food service activities*' tag may reasonably be applied to an activity described as 'Hotels'. Clearly, if a Detailed P&L contains values for different activities, such as 'Hotels' and 'Restaurants', that fall under the same explicit category, then '*Other specific activity*' tags will have to be used since the different values cannot be given identical tagging. Invalid duplicate values will otherwise arise.

It is not expected that Detailed P&Ls will contain extensive breakdowns of individual activities. If a Detailed P&L contains so many specific breakdowns that these cannot adequately be represented by the explicit tags and the available number of generic tags, then these breakdowns will have to be left untagged. However, as already described, tagging gaps are undesirable. Preparers of Detailed P&L statements may wish to avoid providing such extensive, narrowly-defined activity breakdowns. In so far as they provide any breakdown by activity, they may prefer to follow standard, high-level categories. That is likely to lead to smoother processing and analysis of Detailed P&L data.

3.4   Use of the 'Detailed analysis' dimension

As already described, the '*Detailed analysis*' dimension should enable the tagging of detailed data in a Detailed P&L statement which cannot be represented by specific taxonomy tags. Its use should mean that all information in Detailed P&Ls, apart from some intermediate sub-totals, can be tagged.

Aside from the '*Total items*' default tag, the dimension contains 40 tags, '*Item 1*' through to '*Item 40*'. These dimension tags may be used in combination with any line item tag in the DPL taxonomies. They are described as "anonymous" rather than "generic" tags, because they do **not** need to be associated with any particular name or description tag. They also do **not** need to be used consistently within a report. For example, '*Item 1*' may have one meaning when used in combination with one line item tag and a different meaning when used in combination with a another line item tag. They may thus be used very flexibly.

The purpose of these tags is to enable the tagging of detailed breakdowns of information – **not** high-level aggregates of other information.

Detailed information which cannot be represented by specific taxonomy tags should be tagged with:

a.   The tag for the **closest line item of which it is a direct component**.
b.   An '*Item*' tag from the '*Detailed analysis*' dimension.

This tagging identifies the general meaning of the item, i.e. that it is a direct component of the line item concerned, and ensures that the tagging is valid and unique.

Data tagged in this way can be broadly analysed by software. Among other things, such tagging enables checks on summation and completeness of data as well as the identification of component items which have unexpectedly large values. Clearly, if a consumer of the XBRL information wants to identify the specific meaning of such a tagged item, they will have to refer to the human-readable accounts.

For example, a Detailed P&L may contain line items for 'Income from listed shares' and 'Income from unlisted shares'. The DPL taxonomies only contain the tag '*Income from shares*'. In these circumstances, the following tagging may be applied:

- Income from listed shares – line item tag '*Income from shares*' and dimension tag '*Item 1*'.
- Income from unlisted shares – line item tag '*Income from shares*' and dimension tag '*Item 2*'.

This tagging enables the total income from shares to be calculated as well as more comprehensive checks on summation and completeness.

The main rules and points of guidance applying to the use of '*Detailed Analysis*' dimension tags are:

1. '*Detailed Analysis*' dimension tags **must only** be used when the item concerned **cannot** be tagged appropriately by other tags in the DPL taxonomy. They **must not** be used if other tags can accurately and sufficiently identify the item.

2. The line item tag and other dimension tags on an item **must** be the **closest available** to define it properly. The accuracy and appropriateness of other tags **must not** be loosened, just because a '*Detailed Analysis*' dimension tag is also being used.

   For example, the correct line item tag for 'Wages of production staff' is '*Wages and salaries*', not the higher level '*Staff costs*'. Similarly, all other available dimension tags which are appropriate to an item must be applied to it – not subsumed under different '*Item*' tags. For example, if an item is identified as discontinued operations, then the '*Discontinued operations*' dimension tag must be applied. The item must not be distinguished simply through an '*Item*' tag, with the discontinued aspect hidden.

3. Different '*Item*' tags **must** be applied to different component items which have the **same** line item tag and are not distinguished by other dimension tags.

   Clearly, invalid duplicate tagging will otherwise arise. However, this rule is not only for that reason – it would apply even if by coincidence the values of the different items were identical. The aim is properly to identify separate entries in accounts and ensure they are individually recognised in tagging.

4. An individual '*Item*' tag simply identifies a particular, unnamed component of a particular line item tag. it is **not** limited to a specific meaning across different line items. It may represent one meaning when combined with one line item and a different meaning when combined with another line item. However, it **must** carry a consistent meaning across a report when used with a particular line item and dimension tag combination.

   In the example above, '*Item 1*' effectively represents "listed shares" when combined with the line item tag '*Income from shares*'. It cannot be re-used with the same line item unless tagging a duplicate 'Income from listed shares' entry. However, '*Item 1*' may be freely combined with another line item tag and imply an entirely different meaning. For example, when combined with

line item tag '*Advertising, promotions and marketing costs*', it may be used to represent the 'Advertising costs' component.

5.   There is **no** significance to the particular number of the '*Item*' tag chosen for use. Preparers do not have to use the tags in any sequence.

6.   Duplicate entries within the Detailed P&L **must** be tagged with the same tags. Double-counting of items may otherwise arise.

      For example, 'income from listed shares' should not be tagged with '*Income from shares*' and dimension tag '*Item 1*' in one location and with '*Income from shares*' and dimension tag '*Item 26*' in another location.

7.   The maximum number of '*Item*' tags that can be used to provide a detailed analysis of a particular line item tag in combination with a particular set of other dimension tags is 40. Tagging is not possible beyond that limit. However, preparers are not expected to get close to that limit in ordinary circumstances. If preparers or developers find they are approaching the limit, they should re-examine statement content and tagging to identify if underlying tagging errors are being made.

Errors in the application of '*Detailed analysis*' dimension and other tags are likely to be revealed by checks on the summation and balancing of XBRL tagged values. Software developers may wish to introduce such XBRL checking within their applications.

The use of specific tags is preferable to that of anonymous tags because they allow more extensive and precise analysis. However, it is not possible to predefine specific tags in the taxonomy for all possible content, so the anonymous tags in the '*Detailed analysis*' dimension provide an important supplementary means of tagging for Detailed P&L data.

The Appendix contains a range of examples of the use of '*Detailed analysis*' dimension tags.

3.5   Further information on the scope of DPL tagging using the 'Detailed Analysis' dimension

In principle, the use of the '*Detailed analysis*' dimension should enable the tagging of any detailed breakdown of information which may appear in a Detailed P&L statement. Line items tags cover the broad range of categories into which information is likely to fall and the '*Item*' tags allow any specific breakdowns of these categories to be tagged.

However, certain intermediate sub-totals in Detailed P&L statements should not be tagged.

No tags are provided in the DPL taxonomies to represent high-level aggregates combining different categories of cost. For example, there are line item tags for '*Vehicle costs*', '*Freight and haulage costs*' and '*Warehouse and storage costs*', but there is no tag for 'Freight, haulage and storage costs' or other possible combinations. (Clearly, it is not practical to cover all potential combinations without making the taxonomies undesirably large.)

In theory, preparers could tag a 'Freight, haulage and storage' costs entry by using '*Total costs*' in combination with an '*Item*' tag. However, this will lead to double-counting in summation checks if entries for the individual components are also reported and tagged.

Similarly, the introduction of intermediate, lower-level sub-totals may also lead to double-counting.

For example, vehicle costs may be reported as 'van costs' and 'lorry costs', with the latter two items satisfactorily tagged as '*Vehicle costs*' with '*Item 1*' and '*Vehicle costs*' with '*Item 2*' respectively.
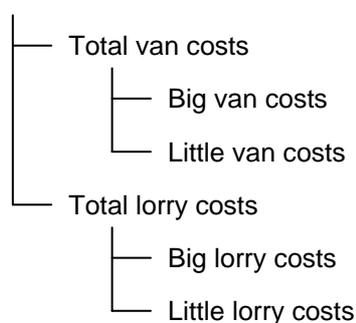
Vehicle costs (*tag: Vehicle Costs*)

├── Van costs (*tags: Vehicle Costs and Item 1*)

└── Lorry costs (*tags: Vehicle Costs and Item 2*)

This approach applies and allows the calculation of 'Vehicle costs' even if no total vehicle costs entry is present.

However, if intermediate sub-totals and further breakdowns are introduced, so that the entries concerned become 'total van costs', with a breakdown into 'big van costs' and 'little van costs', and 'total lorry costs', with a breakdown into 'big lorry costs' and 'little lorry costs', then the tagging of every entry using item tags 1 through 6 will obviously lead to double-counting.

Vehicle costs

├── Total van costs

│   ├── Big van costs

│   └── Little van costs

└── Total lorry costs

    ├── Big lorry costs

    └── Little lorry costs

Tagging **all** these entries with analysis tags will lead to double-counting when the total for vehicles is calculated.

In these cases, intermediate sub-totals which are not matched by explicit tags in the taxonomy should **not** be tagged. Only the lowest level, most detailed entries should be tagged. The following shows correct tagging:

Vehicle costs (*tag: Vehicle Costs*)

├── Total van costs (*not tagged*)

│   ├── Big van costs (*tags: Vehicle Costs and Item 1*)

│   └── Little van costs (*tags: Vehicle Costs and Item 2*)

└── Total lorry costs (*not tagged*)

    ├── Big lorry costs (*tags: Vehicle Costs and Item 3*)

    └── Little lorry costs (*tags: Vehicle Costs and Item 4*)

Clearly, these examples are artificial and the use of such intermediate sub-totals may not be common in Detailed P&Ls, but they may still occur in practice in some form.

The rules for handling intermediate sub-totals are:

1.   Preparers should **not tag intermediate sub-totals in Detailed P&L statements using the '*Detailed Analysis*' dimension**. An intermediate sub-total is one for which a more detailed breakdown of information exists, which can be tagged.

2.   Intermediate sub-totals **must** be tagged if this can be done accurately and appropriately **without** use of '*Detailed Analysis*' dimension tags.

3.   The bottom-level breakdowns (i.e. the most detailed components) of all intermediate sub-totals **must** also be fully tagged, using the '*Detailed Analysis*' dimension tags as required.

In line with this approach, high-level aggregates which do **not** have any breakdown should be tagged. However, preparers may wish to consider whether such aggregates without breakdowns will give HMRC sufficient information.

Preparers are free to determine the content of the Detailed P&Ls which they submit, but they may wish to use the DPL taxonomies as a guide to the type and range of data which HMRC consider is likely to be useful in the general case. The content of the taxonomies reflects information which is typically submitted to HMRC in Detailed P&Ls. Nevertheless, taxonomy content should **not** over-ride the judgement of preparers on the data which they consider it is necessary and appropriate to include in individual statements.

3.6   Headings and sections in the DPL taxonomies

The headings and use of sections in the DPL taxonomies are intended to help users to locate particular tags. They avoid over-lengthy lists of tags in the presentation view. However, these headings are **not** intended to be rigorously definitional. They reflect the way that many companies and users may typically distinguish some line items. However, other companies and users may use different distinctions.

In particular, the 'Other operating income and net items', 'Non-operating income and net items' and 'Other items' sections are purely for convenient organisation of tags. They are **not** intended to restrict the use of the tags that they contain. Companies in different industry sectors may vary in their definition of what is operating and non-operating. The use and meaning of a DPL tag should principally be determined by its label.

4.   Questions and issues

Users and prospective users of the DPL taxonomies should raise questions and issues with the HMRC Software Development Support (SDS) Team at sdsteam@hmrc.gsi.gov.uk.

HMRC will **not** answer questions or give advice on how specific statements should be tagged. Users should make their best judgement on tagging based on this note and other documents on the preparation of iXBRL reports in the UK. However, if users believe that there are gaps or issues with the DPL taxonomies which mean that important content in Detailed P&L statements cannot be appropriately tagged, they should raise this, explaining the problem concerned.

APPENDIX

Detailed P&L Tagging Examples

The following examples illustrate the possible tagging of some items which may appear in a Detailed P&L statement.

(The items listed in the first column are selected from the current Detailed P&L section in the UK GAAP taxonomy. This section is being superseded by the new DPL taxonomies and should no longer be used once they are implemented.)

These examples are **fragments** which are not intended to represent the full content of a Detailed P&L statement. Although they show only GAAP DPL tagging, the same principles apply to IFRS DPL tagging.

The meaning of some entries in a real statement will depend on the context provided by other associated entries. The following examples are simply an illustration, taking the meaning at face value from the description.

In determining the tagging of real statements, preparers and developers should use reasonable judgement based on the principles set out in this and other UK guidance documents – **not** copy the examples below.

<p align="center">GAAP Detailed P&L - tagging examples</p>

- The 'Detailed P&L entry' shows an entry that might appear in a Detailed P&L statement. Indented items in the Detailed P&L entry column are components of the unindented entry above.

- The 'Line item tag' and 'Dimension tags' columns show the label of the required XBRL tags.

- 'Detailed analysis' dimension tags are shown in green for clarity.

Detailed P&L entry	Line item tag	Dimension tags		Note
Turnover items:				
Basic sales revenue	Turnover / gross operating revenue	Item 1		
Commissions received	Turnover / gross operating revenue	Item 2		
Rental and other income from property, contributing to turnover	Turnover / gross operating revenue	Item 3		
Exceptional income contributing to turnover	Turnover / gross operating revenue		Exceptional	1
Other operating income items:				
Rental and other income from property, contributing to other operating income	Other operating income	Item 1		
Net government grant receipts	Government grant income			
Royalty, licence and similar income	Other operating income	Item 2		
Non-operating income items:				
Dividends from shares subsidiaries	Income from shares	Item 1	Subsidiaries / other group undertakings	
Interest from shares in subsidiaries	Income from shares	Item 2	Subsidiaries / other group undertakings	
Dividends from listed shares	Income from shares	Item 3		
Dividends from unlisted shares	Income from shares	Item 4		
Dividends from other fixed asset investments, listed	Income from other fixed asset investments	Item 1		
Interest from other fixed asset investments, listed	Income from other fixed asset investments	Item 2		
Dividends from other fixed asset investments, unlisted	Income from other fixed asset investments	Item 3		

Detailed P&L entry	Line item tag		Dimension tags	Note
Manufacturing activities items:				
Staff costs, manufacturing activities	Staff costs		C - Manufacturing	
Premises costs, manufacturing activities	Rent, rates and services costs		C - Manufacturing	
Hire and leasing of plant and equipment, manufacturing activities	Operating lease expenditure		C - Manufacturing	
Repairs, renewals and maintenance, manufacturing activities	Other repairs and maintenance costs		C - Manufacturing	2
Own work capitalised, manufacturing activities	Own work capitalised		C - Manufacturing	
Other costs, manufacturing activities	Other costs		C - Manufacturing	
Cost of sales items:				
Consultancy and subcontractors, cost of sales	Other employment costs		Cost of sales	3
Premises rent, rates and service costs, cost of sales	Rent, rates and services costs		Cost of sales	
Other administration costs, cost of sales	Other operational and administration costs		Cost of sales	
Total cost of sales	Total costs		Cost of sales	
Cost items:				
Audit costs	Audit and accountancy, audit costs			
Accountancy tax services	Audit and accountancy, tax services			
Tax services, preparation of CT filing	Audit and accountancy, tax services	Item 1		
Tax services, dealing with HMRC enquiry	Audit and accountancy, tax services	Item 2		
Wages and salaries	Wages and salaries			
Employers' National Insurance, staff	Social security costs, excluding directors			
Employers' National Insurance, directors	Social security costs, directors			
Private health costs	Other staff costs	Item 1		
Commissions payable to staff	Other staff costs	Item 2		
Recruitment costs	Recruitment and remuneration service costs	Item 1		
Remuneration service costs	Recruitment and remuneration service costs	Item 2		
Travel and subsistence expenses	Travel and subsistence costs			
Hotel expenses	Travel and subsistence costs	Item 1		
Rail, air, bus, taxi and related expenses	Travel and subsistence costs	Item 2		
Staff motor expenses	Travel and subsistence costs	Item 3		
Subsistence expenses	Travel and subsistence costs	Item 4		
Staff parking expenses	Travel and subsistence costs	Item 5		
Staff welfare costs	Other employment costs	Item 1		
Canteen costs	Other employment costs	Item 2		
Entertaining of staff costs	Staff entertaining costs			
Other staff expenses	Other employment costs	Item 3		4
Entertaining expenses incurred by staff	Client entertaining costs			5
Premises rents and rates	Rent, rates and services costs			6
Rent of premises	Rent, rates and services costs	Item 1		
Rates on premises	Rent, rates and services costs	Item 2		
Utility charges	Utilities costs			
Light, heating and power	*Not tagged*			7
Electricity charges	Utilities costs	Item 1		
Gas charges	Utilities costs	Item 2		
Water rates	Utilities costs	Item 3		
Insurance on premises costs	Insurance costs	Item 1		8
Use of residence for business purposes	Other operational and administration costs	Item 1		9

Detailed P&L entry	Line item tag	Dimension tags		Note
Vehicle fuel costs	Vehicles	Item 1		
Vehicle insurance costs	Vehicles	Item 2		10
Vehicle parking costs	Vehicles	Item 3		
Vehicle repairs and maintenance costs	Vehicles	Item 4		
Other vehicle costs	Vehicles	Item 5		
Interest payable to group undertakings	Non-bank interest and similar charges	Item 1	Subsidiaries / other group undertakings	
Bank overdraft interest payable	Bank loans and overdrafts, finance charges	Item 1		
Bank loan interest payable	Bank loans and overdrafts, finance charges	Item 2		
Preference share dividends	Preference shares classified as debt, finance charges			
Other loan interest	Non-bank interest and similar charges	Item 2		
Operating leases, finance charges	Leases and hire purchase contracts, finance charges	Item 1		
Hire purchase contracts, finance charges	Leases and hire purchase contracts, finance charges	Item 2		
Finance leases, finance charges	Leases and hire purchase contracts, finance charges	Item 3		
Bank charges	Bank charges			
Factoring charges	Residual finance costs			
Explanation of lease and hire purchase finance charges	Detailed Profit and Loss free-text comment	Item 1		11
Insurance on plant, machinery and equipment costs	Insurance costs	Item 2		
Professional indemnity insurance costs	Insurance costs	Item 3		
Laundry costs	Other operational and administration costs	Item 2		
Credit card charges	Other operational and administration costs	Item 4		
Foreign exchange transaction charges	Other foreign exchange loss (gain)			12
Late payment of tax, charges	Fines and penalties			
Irrecoverable VAT	Irrecoverable VAT			

Notes:

In real cases, the choice and numbering of 'Item' tags will obviously depend on the full content of any statement - not the fragments shown above.

1. No detailed analysis 'item' tag is required for this entry, since it is sufficiently and uniquely identified in this example by the application of the 'Exceptional' dimension tag.

2. The tag reflects the fact that property is not specifically identified in the description, so the general 'other' tag is appropriate.

3. This sub-total entry mixes consultancy and subcontractor costs, which have separate tags. If these individual items were separately reported in the accounts, they should each be tagged and the separate sub-total should not be tagged. This example also assumes no other 'Other employment costs' items exist under cost of sales, so no detailed analysis 'item' tag is required in this case.

4. This entry is not the overall total of other employment costs, but a residual item alongside other entries also classified under 'other employment costs'.

5. If other forms of client entertaining costs are reported, these should also be tagged with the same line item tag and all entries distinguished by an appropriate 'Item' tag.

6. In this example, services costs are not shown as a separate entry. (Clearly, if they were, the line items and their respective tagging would be different.)

7.   This entry is an intermediate sub-total, so is not tagged.

8.   Although this example presents 'Premises insurance' as part of premises entries, the taxonomy places the 'Insurance' line item tag under the 'Operational and administration costs' heading. This may be used for any separate insurance expense which is not included **within** a specific line item covered by the taxonomy. (For a contrasting example, in which insurance **is** included within such a line item, see point 10 below.)

9.   Although this example presents 'Use of residence' as part of premises entries, the appropriate taxonomy tag for this item is under the 'Operational and administration costs' heading.

10.   In this case, the example classifies 'Vehicles insurance' as part of the vehicles total, so the use of the Vehicles line item is appropriate.

11.   Textual comments in a Detailed P&L statement may be tagged in this way. The use of an 'item' tag in this example reflects the assumption that several textual comments may be included in the statement which each need tagging. If only one textual comment is included and tagged in the statement, then no specific 'item' tag is required.

12.   Different tags may apply to foreign exchange gains and losses, depending on how the DPL statement classifies the items.

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