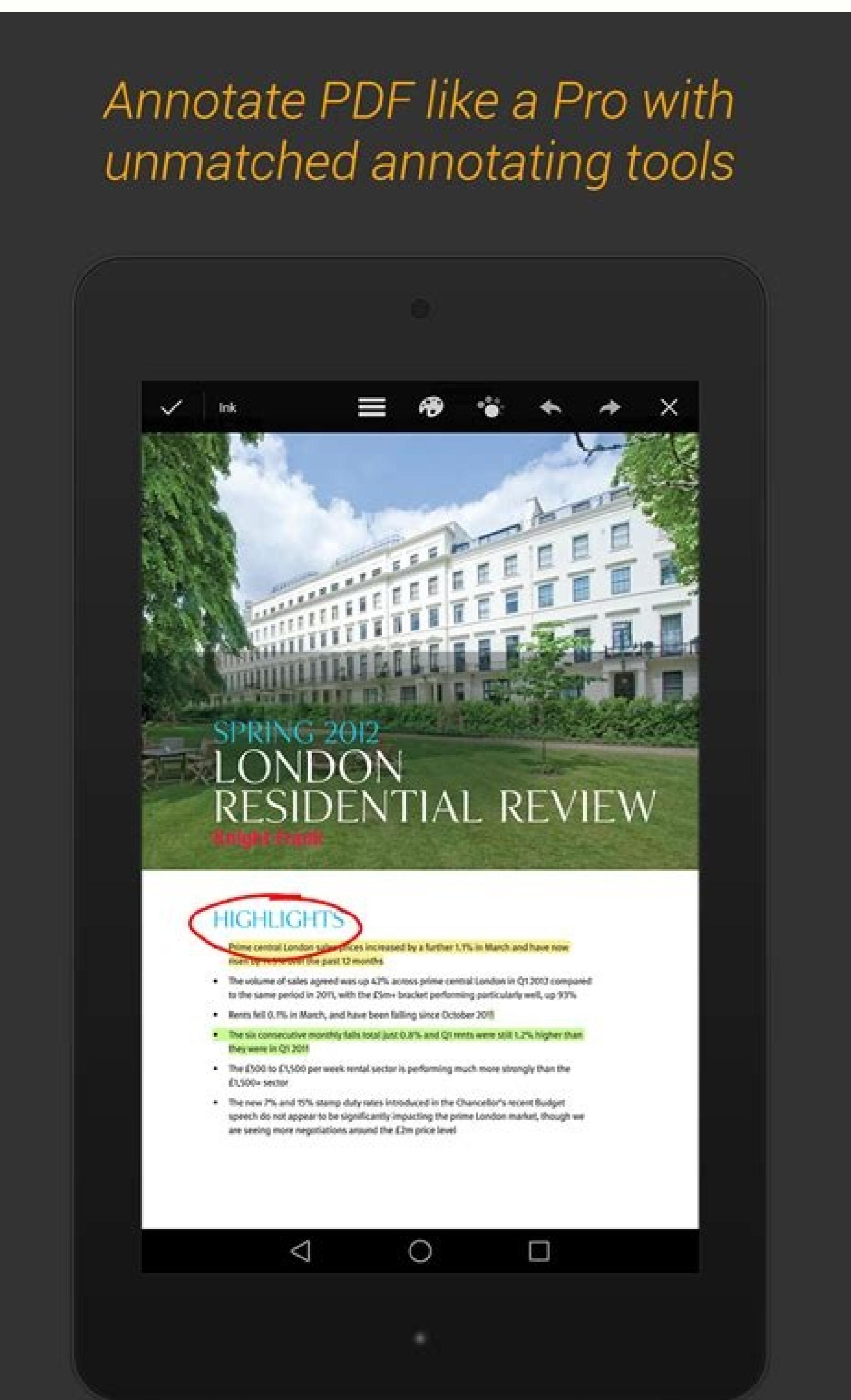


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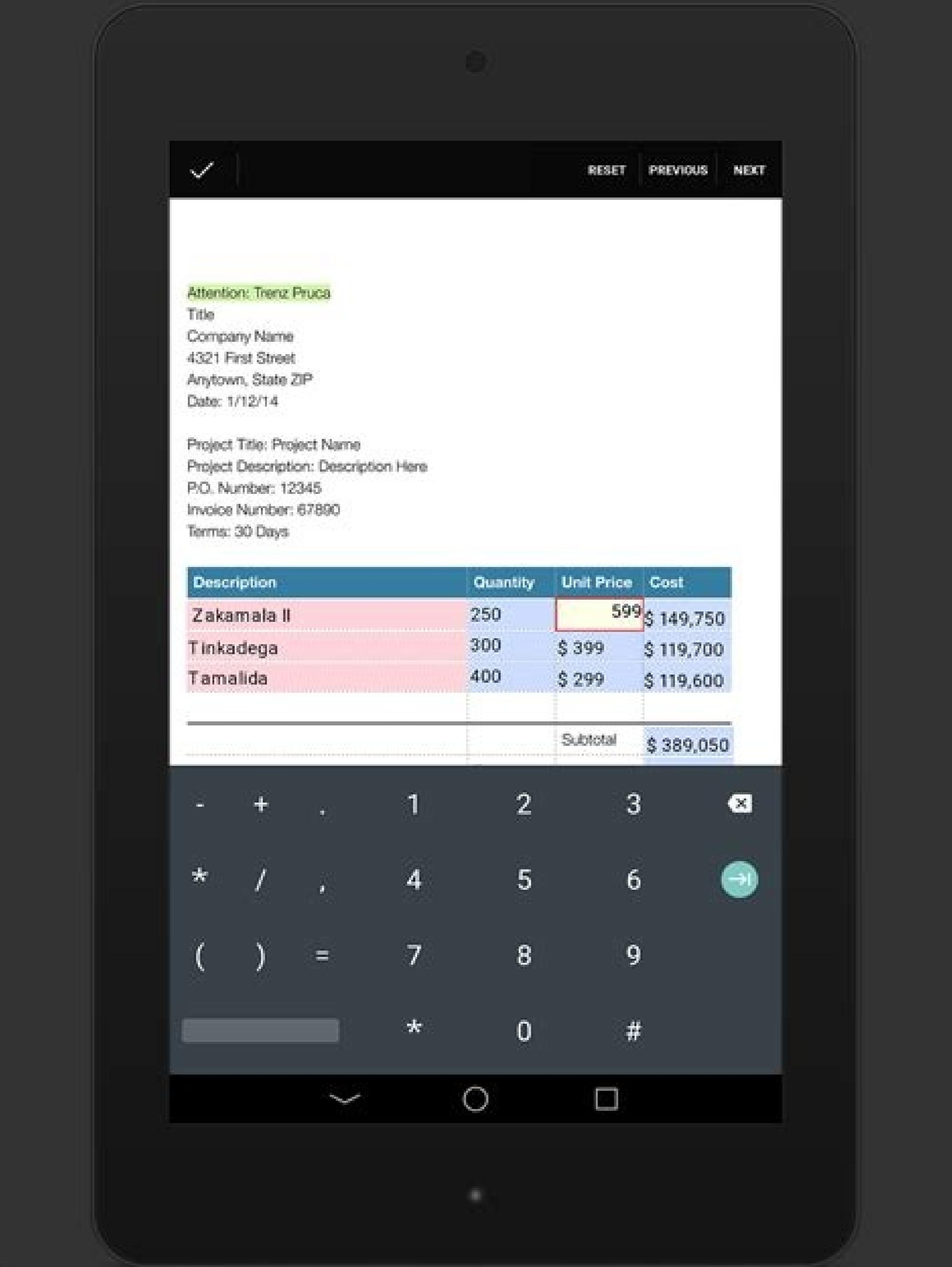
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HMRC CT Inline XBRL Style Guide

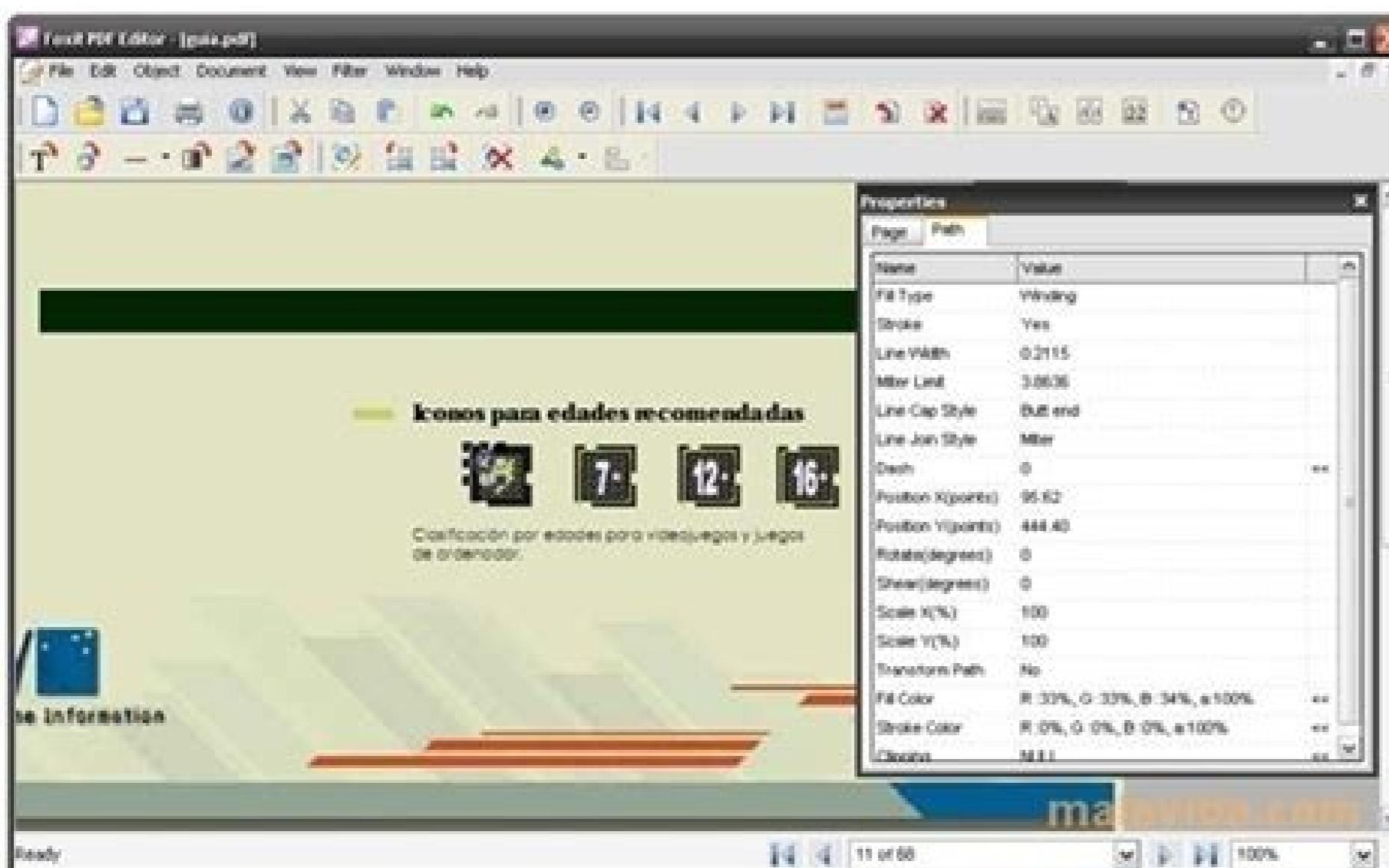
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1. Introduction

The Inline XBRL Style Guide is intended to assist commercial and in-house software developers engaged in the process of producing applications that create one or both of the Inline XBRL components of an online Company Tax Return (i.e. a Tax Computation and/or a set of Statutory Accounts). It does not cover information relating to the Company Tax Return itself (the CT600 and its supplementary pages) or the mechanisms of online filing – for these, please refer to the 'Tech Pack' for CT online filing, published by HMRC's Software Developer Support Team (SDST) at <http://www.hmrc.gov.uk/ebu/ct-tech-index.htm>.

The information and guidance presented here is not mandatory (except where it relates to requirements of the Specification itself or the HMRC online service) but is intended to assist developers in producing Inline XBRL documents that are as complete and useful as possible.



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