# Did you know?

**12/2016**

## Common e-Filing Issues

If any of these issues arise in the course of e-filing, David Wallace recommends the following approaches to solve the problem.

### Polling – No Response

If you see the above message on the submission screen, then this may mean there are delays in the HMRC processing of your submission which can happen at busy periods.

Firstly check the HMRC service status via the following link – HMRC availability and issues.

If it shows that your submission has been made, the delay is in the HMRC processing and the retrieval of the HMRC response report.

Polling will repeat ten times before giving the option of a retry or retry later. Usually it's best to wait until later or the following day to achieve successful completion of the process and, in fact, it's possible to retrieve your response up to four weeks from the initial submission.

Simply go back to e-filing and submit, but keep in mind that it will not be re-submitting the return but looking for the original response.

### 1046 – Authentication Failure

The 1046 error message is a failure message generated by the Government Gateway before your submission reaches the HMRC system. It is a common error and one that cannot be validated by Alphatax prior to submission.

It is generated based on the following reasons:

- Invalid user credentials used to log in to the Revenue server/government gateway.
- Incorrect UTR in the comp.

It is possible that these details are correct, but that HMRC are not expecting a return or they have blocked it, for example, if it is a new company or if they are perhaps being struck off or in liquidation.

If this is the case, then you will need to contact HMRC on 0300 200 3600.

### 3314 – Inconsistent Duplicate Facts

This error commonly occurs within the tagged accounts; look for **Location** in the HMRC response.

*text>Inconsistent duplicate fact values (uk-gaap:StocksRawMaterialsConsumables)</Text>*

*<Location>***Accounts***</Location>*

The error arises when the same item appears more than once and has the same tag applied more than once, but where the values that have been tagged are different.

In this case, you will need to revert to whoever tagged your accounts with the details from the HMRC response.

## DPL – Where is the Cost of Sales?

There is no specific heading for Cost of Sales (CoS) within the DPL taxonomy that HMRC have provided, as it is considered a dimension (i.e. a classification under which the individual components should be allocated).

If you wish to apply CoS as a dimension, you can do so by setting the Enable Dimensional Analysis flag to Yes on the Detailed profit and loss account statement, and then creating a dimension line for CoS within the Dimensional analysis statement that now appears.

A new statement called Dimensional analysis will appear beneath the Detailed profit and loss account. It is in this statement that you can create CoS dimension.

Call the item Cost of Sales and then in the Expense type column, press any key while the green cell is selected, and a drop-down menu will appear. Select CoS from this menu and then press OK.

In the Detailed profit and loss statement, a new Dimension column has appeared for Cost of Sales.

The value can then be entered to the manual column and then into the Y/N/Value column in order to carry through fully into the DPL, with the CoS dimension being applied.

If it is just a general Cost of Sales that you are applying, rather than a breakdown of specific items within a Cost of Sales account, we would generally recommend using the Other costs line for this.

## DPL – Where is the purchase of raw materials?

This tag should not be used in a 2015 period under the new FRC DPL taxonomy. This was a valid tag under previous taxonomies, but was removed in the latest version.

We would recommend using a different tag to capture this value.

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If you would like more detailed information or need further assistance, then please contact us on 01784 777 666 or by email to support@taxsystems.com.