

Part 41-00-09 - Expression of Doubt

Section 955(4) TCA 1997 (formerly Section 14(4) Finance Act 1988)

This manual relates to returns filed under Part 41. Expressions of Doubt made in relation to returns filed under Part 41A are dealt with in manual [Part 41A-03-00](#).

Updated October 2016

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014

[...]