

## Repayments of Preliminary Tax arising from Loss Relief

### Part 41-00-11

Document last reviewed August 2017

The content of this manual, which dealt with the payment of interest on refunds of preliminary tax arising from claims for loss relief under sections 396(2) and 455(3) TCA 1997, are no longer relevant. General guidance relating to the payment of interest on tax refunds is contained in [Part 37-00-30](#).