

Full Self Assessment - Expression of Doubt

Part 41A-03-00

This document should be read in conjunction with section 959P of the Taxes Consolidation Act 1997

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1. Introduction

This manual sets out (in paragraph 1) the rules around expressions of doubt for any return filed under full self-assessment¹. The rules for expressions of doubt in returns filed before the introduction of full self assessment are dealt with in [Part 41-00-09](#)

2. What is an expression of doubt?

Where taxpayers have a genuine doubt as to the application of the law in relation to any matter in an income tax, capital gains tax or corporation tax return, they may make an expression of doubt².

In order to make a valid expression of doubt, the taxpayer must complete all of the relevant expression of doubt boxes on their tax return. In addition, documentation in support of the expression of doubt must be received on or before the return filing date.

The boxes on the tax return require the following information:

- (i) Full details of the facts and circumstances of the matter in doubt;
- (ii) The doubt, the basis for the doubt and the law giving rise to the doubt;
- (iii) The amount of tax in doubt;
- (iv) A list of the supporting documentation that is being supplied;
- (v) Details of any published Revenue guidelines that have been consulted regarding the application of the law in similar circumstances.

3. Why would a taxpayer make an expression of doubt?

Where a taxpayer makes a genuine expression of doubt and it is subsequently found that the view taken by the taxpayer was incorrect, the taxpayer will nevertheless be regarded as having made a full and true disclosure. This means that any additional tax due by reason of the correction of the error will be due and payable within one month of the date on which the assessment is amended³.

The expression of doubt accordingly affords protection from interest charges, in the circumstances outlined. This protection will not, of course, be afforded where expressions of doubt are made which are not genuine⁴.

¹ Refer to [Part 41A-01-03](#) for details of which returns are filed under Full Self Assessment.

² Section 959P TCA 1997 refers.

³ Section 959AU(2)(a) refers.

⁴ Revenue has stated that the expression of doubt facility in TCA 1997 does not extend to situations where a chargeable person (including a company) is uncertain as to the correct status (employed or self-employed) of an individual or individuals engaged by that person

4. When do expressions of doubt not provide this protection?

Where all of the requisite information is not provided to Revenue, the expression of doubt is not a valid expression of doubt and, therefore, the taxpayer is not afforded any protection from interest.

Where the officer is of the opinion that the taxpayer was acting with a view to the evasion or avoidance of tax, then the expression of doubt is not to be accepted as a genuine expression of doubt.

Where the officer is of the opinion, having regard to guidelines published and to any supporting documentation provided, that the matter is sufficiently free from doubt, the expression of doubt shall not be accepted as a genuine expression of doubt.

5. What to do when an expression of doubt is not accepted as genuine?

Where the expression of doubt is not accepted as genuine by Revenue, the taxpayer must be advised accordingly. Under section 959P(8) the taxpayer has a right to appeal the decision that the expression of doubt is not genuine.

Any tax due on foot of an amended assessment where an expression of doubt was found not to be genuine is due and payable on the date it was originally due, in accordance with Section 959AU(1). Interest will therefore be payable on any additional tax due.

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