## Tax and Duty Appeals Manual

This document should be read in conjunction with Part 40A Taxes Consolidation Act 1997

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

[...]



The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.