

Self-Assessment – processing/screening of returns on which an Expression of Doubt has been made

Part 41-00-09A

Document last reviewed January 2025

Summary

This manual references the pre and post self-assessment provisions, including the references to the two manuals under Part 41 and Part 41A.



Full Self-Assessment provisions apply to Corporation Tax Returns for accounting periods commencing on or after 01/01/2013 and to Income Tax Returns for years 2013 et seq.

The rules for making an expression of doubt for returns filed before the introduction of full self-assessment are included in Income Tax, Capital Gains Tax and Corporation Tax manual Part 41-00-09 (archived).

The rules for making an expression of doubt for returns filed after the introduction of full self-assessment are included in paragraph 1 of Income Tax, Capital Gains Tax and Corporation Tax manual [Part 41A-03-00](#).

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

[...]