

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

Part 41-00-09A

Document last reviewed April 2022

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.

[...]