

Expression of Doubt (Full Self-Assessment) IT/CT/CGT

Part 41A-03-00

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

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Introduction

This manual sets out the procedures around Expressions of Doubt for any return filed under full self-assessment.¹

1. What is an Expression of Doubt?

Where a taxpayer has 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.

The purpose of an Expression of Doubt is to indicate to Revenue a genuine doubt about the application of law or the treatment for tax purposes of any matter contained in the return. Taxpayers must have consulted all relevant Revenue manuals and guidelines published on our website with a view to establishing the correct treatment of the point at issue.

Expression of Doubt should not be used for general comments and should only be used as outlined above.

2. How to submit an Expression of Doubt

To submit a valid Expression of Doubt, taxpayers must complete all relevant sections on their tax return. In addition, documentation in support of the Expression of Doubt must be received on or before the return filing date. Otherwise, the submission will be deemed an invalid Expression of Doubt.

The following information must be supplied:

- full details of the facts and circumstances of the matter in doubt;
- the doubt, the basis for the doubt and the law giving rise to the doubt;
- the amount of tax in doubt; and
- a list of the supporting documentation being supplied.

The taxpayer must clearly identify that they are submitting a “letter of Expression of Doubt” for the purposes of section 959P TCA (this can be done by ticking the box on the relevant tax return indicating that the taxpayer is making an Expression of Doubt).

A separate Expression of Doubt should be made for each return where a taxpayer has a genuine doubt as to the application of the law.

Taxpayers making an Expression of Doubt should give details of Revenue guidelines consulted regarding the application of the law in similar circumstances. All supporting documentation relating to Expressions of Doubt must be submitted via Revenue’s secure online facility [MyEnquiries](#).

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

² Section 959P TCA 1997 refers.

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 because of the correction of the error will be due and payable within one month of the date on which the assessment is amended.³

The Expression of Doubt accordingly affords protection from interest charges (provided the taxpayer has paid the due tax within 30 days of the assessment being amended) and penalties, in the circumstances outlined. This protection is not afforded where valid Expressions of Doubt are made which are not genuine.⁴

4. When do Expressions of Doubt not provide this protection?

Where an Expression of Doubt is invalid

- Where all the requisite information (as outlined in paragraph 2) is not provided to Revenue, the Expression of Doubt is invalid, and therefore the taxpayer is not afforded any protection from interest.

Where an Expression of Doubt is valid but not accepted as genuine

- Where Revenue's opinion, having regard to guidelines published and to any supporting documentation provided, is that the matter is sufficiently free from doubt, the Expression of Doubt shall not be accepted as genuine.
- Where Revenue's opinion is that the taxpayer was acting with a view to the evasion or avoidance of tax, then the Expression of Doubt shall not be accepted as genuine.

5. Where an Expression of Doubt is not accepted as genuine

Where the Expression of Doubt is not accepted as genuine by Revenue, the taxpayer will be advised accordingly. Under section 959P(8) TCA 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 is therefore payable on any additional tax due.

The taxpayer has a right to appeal against any amended assessment issued as a result of the processing of the Expression of Doubt.

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.

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