

Beta This part of GOV.UK is being rebuilt – [find out what beta means \(/help/beta\)](#)

HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
([/government/organisations/hm-revenue-customs](#))

Published 11 March 2016

Updated: 10 September 2025 - [See all updates](#)

[Back to contents](#) > [CIRD60000](#) > [CIRD60050](#) > [CIRD68000](#)

CIRD68065 - Land Remediation Relief: Tax Credit: Recovery of tax credit

FA98/Sch18/Para41

FA98/Sch18/Para52 (2)

Where land remediation tax credit is paid to a company and it is discovered that the payment is excessive, HMRC may make a ‘discovery’ assessment to recover the overpayment as if it is unpaid tax of that accounting period.

Excessive interest paid under ICTA88/S826 may be recovered in the same way (ICTA88/S826 (8A)).

Penalty

[Top of page](#)

FA98/Sch18/Para83L

The company is liable to a penalty where it:

- fraudulently or negligently makes a claim and that claim is incorrect, or
- discovers that a claim is incorrect and does not remedy the error without unreasonable delay.

The maximum penalty payable is an amount equal to the excess land remediation tax credit paid, i.e. the difference between the amount actually claimed and the amount to which the company is entitled in the accounting period.

← **Previous page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird68060)

→ **Next page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird68070)



OGI

All content is available under the Open Government Licence v3.0, except where otherwise stated



© Crown copyright