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HMRC internal manual

Corporate Intangibles Research and Development Manual

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

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CIRD68025 - Land Remediation Relief: Tax Credit: Amount of tax credit

FA01/SCH22/PARA15

CTA09/S1154

The land remediation tax credit to which a company is entitled is an amount equal to 16% of the qualifying land remediation loss surrendered.

There are powers which enable the amount of the tax credit to be amended by Treasury Order, but

the amount has been unchanged since the introduction of Land Remediation Relief.

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