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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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CIRD68045 - Land Remediation Relief: Tax Credit: Arrears of PAYE or NI

FA01/SCH22/PARA16 (4)

CTA09/S1155 (6)

A tax credit should not be paid until the company has paid any amounts owing:

- under the PAYE regulations, or
- any Class 1 national insurance contributions,

for a payment period ending in that accounting period.

Payment period

‘Payment period’ means a period, ending on the 5th day of a month, for which the company is liable to account to HMRC for income tax and national insurance contributions.

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