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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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## CIRD68000 - Land Remediation Relief: Tax Credit: Contents

### FA01/SCH22/PARA14 (1)

### CTA09/S1151

A company that has a qualifying land remediation loss for an accounting period can make a claim to surrender that loss, or a part of that loss, in return for a payment of land remediation tax credit.

This applies both to a loss arising from cleaning up land in a contaminated state and (for expenditure incurred on or after 1 April 2009) to a loss arising from bringing long term derelict land back into productive use.

The tax credit paid to a company is not the company's income for any tax purpose (FA01/SCH22/PARA18 and CTA09/S1156).

This section contains the following guidance:

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CIRD68005      **[Qualifying land remediation loss](#)**  
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird68005)

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CIRD68010      **[Qualifying land remediation loss - unrelieved losses](#)**  
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird68010)

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CIRD68015      **[Qualifying land remediation loss - example](#)**  
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CIRD68020      **[Restriction of losses carried forward](#)**  
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird68020)

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CIRD68025      **[Amount of tax credit](#)**  
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CIRD68030      **[Claims](#)**  
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CIRD68035      **[Amended claims](#)**  
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CIRD68040      **[Set off against corporation tax](#)**  
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird68040)

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CIRD68045      **[Arrears of PAYE or NI](#)**

[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird68045\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird68045)

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CIRD68050      **Interest**

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CIRD68055      **Enquiries into returns**

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CIRD68060      **Changes in qualifying land remediation loss**

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CIRD68065      **Recovery of tax credit**

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CIRD68070      **Chargeable gains**

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