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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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CIRD68040 - Land Remediation Relief: Tax Credit: Set off against corporation tax

[FA01/SCH22/PARA16 \(2\)](#)

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The land remediation tax credit payable, and any interest due on it under ICTA88/S826, may be applied to discharge any of the company's liability to pay CT.

If the tax credit is set off against the CT liability then the obligation to pay the tax credit is discharged.

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