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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](#)

CIRD60090 - Land Remediation Relief: Capital expenditure: Capital Gains TCGA92/S39

Where capital expenditure on qualifying land remediation is allowed as a deduction in computing the profits (losses) of a trade or property business, it is not an allowable deduction in computing chargeable gains or allowable capital losses.

← **Previous page**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird60085)

→ **Next page**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird60100)



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