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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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CIRD68055 - Land Remediation Relief: Tax Credit: Enquiries into returns FA01/SCH22/PARA16 (3)

CTA09/S1155 (4)

If HMRC opens an enquiry into a company's tax return for an accounting period which includes a claim for land remediation tax credit, then no payment need be made until those enquiries are completed.

However, in such circumstances HMRC may make a provisional payment of such amount as it thinks fit.

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