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HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
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CIRD68005 - Land Remediation Relief: Tax Credit: Qualifying land remediation loss

FA01/SCH22/PARA14

CTA09/S1152

A company has a qualifying land remediation loss for an accounting period if, in that period, it

- carries on a trade or property business, and

- makes a valid claim under FA01/Sch22/Para13 or CTA09/S1149 for the enhanced relief (the additional 50%) in computing the taxable profit, or allowable loss, of its trade or property business, and
- incurs a loss in that trade or property business.

The enhanced relief may be for capital or revenue expenditure and may arise from cleaning up land in a contaminated state or restoring derelict land.

Amount of qualifying land remediation loss

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FA01/SCH22/PARA14 (3)

CTA09/S1152 (2)

The amount of the qualifying land remediation loss for an accounting period is the lesser of:

- the amount of the company's unrelieved trading loss or property loss for that period, and
- 150% of the qualifying land remediation expenditure for that period.

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