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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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## CIRD60060 - Land Remediation Relief: claims

### FA98/Sch18/Para55-56

The general time limit for making claims under corporation tax self assessment applies to the claim for an additional 50% relief under Land Remediation Relief.

HMRC does not specify any particular format for claims for Land Remediation Relief:

- A computation reflecting the claim which is submitted in time is sufficient.
- The claim should be made in the Self Assessment or in an amended Self Assessment, if within the time limits for so doing.

A company can make a supplementary claim or amend or withdraw the existing claim within the time allowed for making the original one. If it is within the time limit then the Company should submit an amended Self Assessment.

If circumstances change so that the claim becomes excessive then the Company must notify HMRC. If it is within the time limit then the Company should submit an amended Self Assessment.

If an Officer of HMRC becomes aware that a claim has become excessive then, if it is within the enquiry window, the Officer should open an enquiry and invite the Company to amend its self assessment. Otherwise the Officer should make a discovery assessment as the claim has become excessive.

A claim for a tax credit under Land Remediation Relief must be made in a return, see [CIRD68030](https://www.gov.uk/hmrc-internal-manuals/cird68030) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird68030>).

An election to treat capital expenditure as a deduction in arriving at the profits must be made within two years of the end of the accounting period. For further guidance on this see [CIRD60075](https://www.gov.uk/hmrc-internal-manuals/cird60075) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird60075>).

For guidance on late claims see [CIRD60062](https://www.gov.uk/hmrc-internal-manuals/cird60062) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird60062>).

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