

Beta This part of GOV.UK is being rebuilt – [find out what beta means \(/help/beta\)](#)

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](#) > [CIRD68000](#)

CIRD68070 - Land Remediation Relief: Tax Credit: Chargeable gains

FA01/SCH22/PARA19

CTA09/S1157

Where land remediation tax credit is paid, the qualifying land remediation expenditure related to the qualifying land remediation loss surrendered to HMRC is treated as not being an allowable deduction for in computing chargeable gains or

allowable losses for corporation tax purposes
(TCGA92/S39).

← **Previous page**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-
manual/cird68065)



OGI

All content is available under the [Open Government
Licence v3.0](#), except where otherwise stated



© Crown copyright