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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](#)

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CIRD68060 - Land Remediation Relief: Tax Credit: Changes in qualifying land remediation loss

Circumstances may mean that the amount of the qualifying land remediation loss changes after a claim for a tax credit has been made. For example if additional compensation is received (see [CIRD63135 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird63135\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird63135)).

If a change in circumstances means that a claim for a Land Remediation tax credit has become excessive then the Company **must** notify HMRC.

If it is still within the time limit, then the Company should submit an amended return.

If the Company does not submit an amended return or if the enquiry window is coming to a close then the Officer of HMRC should open an enquiry into the return.

For guidance on making a discovery assessment to recover an excessive tax credit, see [CIRD68065 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird68065\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird68065).

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