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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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[Back to contents](#) > [CIRD60000](#) > [CIRD60050](#) > [CIRD68000](#)

CIRD68050 - Land Remediation Relief: Tax Credit: Interest

ICTA88/S826 (3B)

Interest under ICTA88/S826 is payable on land remediation tax credit from the material date, i.e. the later of:

- the filing date for the company's tax return for the relevant accounting period, and
- the date on which the company tax return, or amended return, containing the claim is

delivered to HMRC.

← **Previous page**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird68045)

→ **Next page**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird68055)



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