

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](#)

CIRD68030 - Land Remediation Relief: Tax Credit: Claims

[FA98/Sch18/Para83H](#)

A company must make a claim for land remediation tax credit in its return for the relevant accounting period. The claim can either be made in the original return or in an amended return for the accounting period.

The time limit for the claim is the first anniversary of the filing date for the relevant company tax return.

Content of claim

FA98/Sch18/Para83I

The claim must specify the amount of the tax credit claimed.

Example

“A Ltd makes a loss of £50,000. The amount of the qualifying land remediation loss is £40,000. It claims in its return to surrender £10,000 of that loss in return for a tax credit. A Ltd receives a tax credit of £1600 (£10,000 x 16%).”

Late claims

The company may make a claim at a later date if an Officer of Revenue and Customs allows it.

Where there is a late claim, HMRC will deal with the claim broadly in accordance with the guidance at [Statement of Practice SP5/01](https://www.gov.uk/government/publications/statement-of-practice-5-2001) (<https://www.gov.uk/government/publications/statement-of-practice-5-2001>). While this does not specifically refer to Land Remediation Relief tax credits, the approach is the general one that HMRC adopt.

← Previous page

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird68025)

→ Next page

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird68035)



OGI

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



© Crown copyright