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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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## CIRD60080 - Land Remediation Relief: Capital expenditure: Pre commencement expenditure FA01/SCH22/PARA1 (3)

### CTA09/S1147 (7)

Where a company incurs capital expenditure on qualifying land remediation before it commences its trade or property business, for the purposes of an election to treat the expenditure as a deduction

in calculating the profits, the expenditure is treated as having been incurred:

- on the first day on which the trade or property business commenced, and
- in the course of carrying on that trade or property business.

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