

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](#)

CIRD60075 - Land Remediation Relief: Capital expenditure: The election [FA01/SCH22/PARA1 \(6\), \(7\) and \(8\)](#)

[CTA09/S1148](#)

An election to treat capital expenditure as a deduction must:

- Specify the accounting period for which it is made;

- Be made in writing to an officer of HMRC;
- Be made within two years of the end of the accounting period to which it relates.

Example:

“Z Ltd operates a chain of supermarkets in the UK. It acquires land in a contaminated state on which to build a new store and incurs £50,000 capital expenditure on qualifying land remediation in its accounting period ended 31 December 2023.”

“Z Ltd must make its election by 31 December 2025 if it wishes to treat the capital expenditure of £50,000 as a deduction in computing its trading profit (or loss) for corporation tax purposes.”

The legislation does not specify any particular form for the election. Officers of HMRC will accept timeous computations reflecting the claim for the capital expenditure to be treated as a revenue deduction to be sufficient notice of election.

← **Previous page**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird60070)

→ **Next page**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird60080)



OGI

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



© Crown copyright