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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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CIRD60062 - Land remediation relief: late claims

HMRC will deal with a late claim for Land Remediation Relief broadly in accordance with the guidance at [Statement of Practice SP05/01](#) (<https://www.gov.uk/government/publications/statement-of-practice-5-2001>). While this does not specifically refer to Land Remediation Relief, this is the general HMRC approach.

For further guidance on time limits for claims made by companies, see the Company Taxation Manual

at [CTM90600 onwards](https://www.gov.uk/hmrc-internal-manuals/company-taxation-manual/ctm90600) (<https://www.gov.uk/hmrc-internal-manuals/company-taxation-manual/ctm90600>).

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