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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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## CIRD68010 - Land Remediation Relief: Tax Credit: Qualifying land remediation loss - unrelieved losses

### [FA01/SCH22/PARA14 \(4\)](#)

### [CTA09/S1153 \(1\)](#)

The unrelieved trading loss, or property business loss, of a company is the amount of the loss for that accounting period reduced by:

- the amount of any claim that could be made, whether or not actually made, to set the loss against other profits of the same accounting period (CTA10 Part 4), and
- any other relief claimed by the company in respect of the loss for that accounting period, e.g. losses set off against profits of an earlier accounting period (CTA10 Part 4) and losses surrendered to group or consortium members (CTA10 Part 5).

The following losses are ignored in calculating the amount of unrelieved loss:

- trading losses, or property business losses, brought forward from an earlier accounting period, or
- any trading losses carried back from a later accounting period.

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