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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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CIRD68035 - Land Remediation Relief: Tax Credit: Amended claims

[FA98/Sch18/Para83J](#)

The company can only amend or withdraw its claim by an amendment to its tax return.

Time limit

[FA98/Sch18/Para83K](#)

The time limit for amending, or withdrawing the claim is the same as for making the claim. It is the first anniversary of the filing date for the relevant company tax return. However, the company may make a claim, amendment or withdrawal at a later date if an Officer of Revenue and Customs allows it.

HMRC will deal with late claims broadly in accordance with [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 adopted.

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