

*These notes refer to the Corporation Tax Act 2009
(c.4) which received Royal Assent on 26 March 2009*

CORPORATION TAX ACT 2009

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 14: Remediation of contaminated land

Overview

Chapter 3: Land remediation tax credit

Section 1152: Meaning of “qualifying land remediation loss”

2959. This section defines “qualifying land remediation loss”. It is based on paragraph 14 of Schedule 22 to FA 2001.
2960. *Subsection (2)* limits the amount of the qualifying land remediation loss to the lesser of two amounts.