

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

# **CORPORATION TAX ACT 2009**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### **Part 14: Remediation of contaminated land**

##### **Overview**

##### *Chapter 3: Land remediation tax credit*

##### *Section 1154: Amount of tax credit*

2962. This section gives the amount of the cash payment the company will receive. It is based on paragraph 15 of Schedule 22 to FA 2001.