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HMRC internal manual

Corporate Intangibles Research and Development Manual

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CIRD61490 - Land Remediation Relief: What is "land in a contaminated state"? Natural contaminants: Other natural contaminants

This section applies to expenditure
incurred on or after 1 April 2009

CTA/S1145

The legislation does not work by analogy. Only those contaminants specified in the secondary legislation qualify for Land Remediation Relief.

The only plant qualifying for relief is Japanese knotweed.

Example

“A Ltd is re-developing a site that is infested by Himalayan balsam.”

“A Ltd cannot claim Land Remediation Relief for the expenditure on clearing Himalayan balsam as this a living organism and so is excluded from the relief by CTA/S1145. Unlike Japanese knotweed it has not been bought within the scope of Land Remediation Relief by secondary legislation.”

Other plants, such as Australian Swamp Stonecrop, Floating Pennywort, Giant Hogweed, Parrot’s Feather and Ragwort do not qualify for Land Remediation Relief for the same reason.

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