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HMRC internal manual

Corporate Intangibles Research and Development Manual

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CIRD61225 - Land Remediation Relief: What is “land in a contaminated state”?: Interaction with relief for derelict land

Land Remediation Relief deals with the problems of derelict land and the problems of land in a contaminated state.

Whether a site qualifies as derelict or contaminated are separate issues. Although in practice sites that are derelict are often contaminated as well. For the purposes of Land

Remediation Relief the two issues are dealt with separately.

Example:

“A Ltd acquires the site of a former industrial unit that has been derelict since 1995. In order to re-develop the site, A Ltd has to remove the concrete bases for the machinery and to remove contaminated waste by products that had been buried in a pit on the site.”

“The site qualifies as derelict so A Ltd can claim Land Remediation Relief in respect of the removal of the concrete bases. A Ltd can also claim Land Remediation Relief for removing the contaminated waste.”

Example:

“B Ltd acquires the site of a former industrial unit that the previous owners had allowed to become derelict since it closed in 2007. In order to re-develop the site, B Ltd has to remove the concrete bases for the machinery. B Ltd also had to remove contaminated waste by products that had been buried in a pit on the site.”

“B Ltd cannot claim Land Remediation Relief in respect of the removal of the concrete bases as the site had only recently fallen derelict. However B Ltd can claim Land Remediation Relief for removing the contaminated waste.”

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