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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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[Back to contents](#)

CIRD61500 - Land Remediation Relief: What is "land in a contaminated state"? Relevant Contaminated Land Remediation: Contents

[CTA09/S1146](#)

Relevant contaminated land remediation involves:

- preventing or minimising, or remedying or mitigating the effects of, any relevant harm, by reason of which the land is in a contaminated state.

The legislation allows for expenditure on specific methods of land remediation to be excluded by Treasury Order. This may be done where alternative methods are seen as environmentally preferable. At present these powers have been used to exclude the removal of Japanese knotweed to Landfill (a process known as “dig and dump”).

Any method of dealing with the contamination that is not specifically excluded, may qualify for Land Remediation Relief, provided that the other tests are met.

The question of what is the appropriate method of dealing with the contamination is entirely a matter for the company, local planning authorities or appropriate regulatory body. It is not for HMRC to second guess the appropriateness of a particular method in a particular case.

This section contains the following further guidance:

CIRD61501 **[Preventing, minimising, remedying or mitigating](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61501)**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61501)

CIRD61505 **[Methods of remediation - cover systems](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61505)**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61505)

CIRD61510 **[Methods of remediation - in-ground barriers and cut-off walls](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61510)**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61510)

CIRD61515 **[Methods of remediation - Dig and dump](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61515)**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61515)

CIRD61520 **[Methods of remediation - biological treatment](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61520)**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61520)

CIRD61525 **Methods of remediation - cement based stabilisation**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61525)

CIRD61530 **Methods of remediation - different grades of cement**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61530)

CIRD61535 **Foundations**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61535)

CIRD61540 **Ground gases**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61540)

CIRD61590 **Excluded methods of remediation**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61590)

CIRD61595 **Abortive methods of remediation**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61595)



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