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HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
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[Back to contents](#) > [CIRD60000](#) > [CIRD60050](#) > [CIRD61000](#) > [CIRD61200](#)
> [CIRD61500](#)

CIRD61520 - Land Remediation Relief: What is "land in a contaminated state"? Relevant Contaminated Land Remediation: Methods of remediation - biological treatment

Biological treatment can take place:

- in situ, or
- the material can be excavated and treated on site, or

- the material can be excavated and taken to an off-site treatment centre, with the treated material being returned to the site.

Treatment can involve stimulating the naturally occurring microbial communities or the introduction of other microbes to break down the contaminants. Biological treatment is a developing area.

Example:

“A Ltd acquire a redundant petrol station from an unconnected party. There has been contamination by leaking fuel. A Ltd use an off-site biological treatment to remove the contamination before replacing the soil.”

“A Ltd can claim Land Remediation Relief as the treatment has remedied the problem by removing the contamination. Qualifying expenditure includes the cost of returning the soil to the site.”

← **Previous page**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61515)

→ **Next page**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61525)



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