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HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
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CIRD61595 - Land Remediation Relief: What is "land in a contaminated state"? Relevant Contaminated Land Remediation: Abortive methods of remediation CTA09/S1146

If a company carries out an options appraisal and decides on a remediation strategy that subsequently proves unsuccessful, then Land

Remediation Relief is still available on the expenditure incurred.

Example:

“Following an appraisal of the options, F Ltd decides to install a new type of in ground barrier to contain contamination. The validation process shows that the method is not entirely successful and, following further advice, F Ltd decides to replace the barrier with one of a different type. F Ltd is successful in recovering 80% of the cost of the failed system from advisors and contractors.”

“F Ltd can claim Land Remediation Relief on the 20% of the costs of the abortive expenditure. It cannot claim on the remaining 80% of the cost that was reimbursed.”

“F Ltd will be able to claim Land Remediation Relief on the replacement barrier.”

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