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HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
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CIRD60115 - Land Remediation Relief: Exclusions: Nuclear Sites FA01/SCH22/PARA3 (2)

CTA09/S1145B

Expenditure on clearing up a nuclear site does not qualify for Land Remediation Relief. This exclusion applies equally to:

- Land remediation relief before 1 April 2009,

- Land remediation relief for contaminated sites from 1 April 2009, and
- Land remediation relief for derelict sites from 1 April 2009.

For the purposes of the relief, a nuclear site is defined as any site that:

- has a nuclear site licence under the Nuclear Installations Act 1965, or
- had a nuclear site licence in force, but the period of responsibility of the licensee has not come to an end following its revocation or surrender.

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