

**Beta** This part of GOV.UK is being rebuilt – [find out what beta means \(/help/beta\)](#)

## HMRC internal manual

# Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)  
([/government/organisations/hm-revenue-customs](#))

Published 11 March 2016

Updated: 10 September 2025 - [See all updates](#)

[Back to contents](#) > [CIRD60000](#) > [CIRD60050](#) > [CIRD62000](#)

## CIRD62035 - Land Remediation Relief: Derelict land: Qualifying Works CTA09/S1146A & SI09/2037/REG6

To qualify for relief, the expenditure must be on relevant preparatory work (see CIRD63215) or on works set out in secondary legislation.

The current list of types of work on derelict land that qualify for relief is:

- Removal of post tensioned concrete heavyweight construction;

- Removal of building foundations and machinery bases;
- Removal of reinforced concrete pilecaps;
- Removal of reinforced concrete basements; or
- Below ground removal of redundant services.

### **The list is specific and does not work by analogy**

These works are specific; other, seemingly closely related, types of work do not attract relief ‘by analogy’.

Post tensioning is usually employed where stressing is to be carried out on site after casting an in-situ component, or where a series of pre-cast concrete units are to be cast together to form the required member.

Piles are long slender columns composed of solidified concrete grout constructed in the ground to carry a vertical load. Pilecaps are concrete structures, normally square or rectangular, which combine piles into groups. The purpose of the pilecap is to transmit the load from the structure to the piles.

The removal of reinforced concrete basements can require significant and expensive stability works such as underpinning and propping.

Underground services are restricted to those relating to gas supply, water supply, drainage, sewerage, electricity supply and telecommunications services. Other items do not qualify.

What constitutes an underground service is widely drawn and covers any pipes, wiring, cables, tunnels or similar equipment or infrastructure.

← **Previous page**

**(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird62030)**



**OG**

All content is available under the Open Government Licence v3.0, except where otherwise stated



© Crown copyright