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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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## CIRD61090 - Land Remediation Relief: What is "land in a contaminated state"?: Foundations

**This guidance applies to  
expenditure incurred on or before 31  
March 2009.**

During the course of remediation the land may be disturbed. A subsequent development may need

more substantial foundations because the land has been disturbed.

The additional cost of the more substantial foundations does not qualify for Land Remediation Relief as the expenditure does not prevent, minimise, remediate or mitigate contamination. This has already been done.

For expenditure incurred on or before 31 March 2009, the additional costs of restoring the land could qualify for Land Remediation Relief; however the foundations do not restore the site to the former state. The foundations are for a new building. Therefore Land Remediation Relief is not available for expenditure on the foundations themselves nor is it available on the extra costs caused by disturbance.

Moreover the need for more substantial foundations arises from the actions of the claimant.

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