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HMRC internal manual

Corporate Intangibles Research and Development Manual

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CIRD63120 - Land Remediation Relief: Qualifying Land Remediation Expenditure: Statutory obligations [CTA09/S1146 \(3A\)\(b\) & SI09/2037/REG5](#)

**Expenditure incurred on or before 31 March
2009**

For periods up to, and including 31 March 2009,
there are no restrictions on relief for work carried

out under a statutory obligation.

Expenditure incurred on or after 1 April 2009:

Work carried out under a statutory obligation imposed by legislation listed in a Treasury Order does not qualify for Land Remediation Relief

Work carried out under a statutory obligation not listed in a Treasury order qualifies for Land Remediation Relief if all other conditions are satisfied.

Where the obligation only arises once a notice has been issued, the exclusion only applies where such a notice has been served. Expenditure on any work carried out before such a notice is issued, qualifies for the relief, subject to meeting the other conditions.

The legislation on issues such as planning varies across the UK. The policy underlying Land Remediation Relief is that expenditure on work carried out under equivalent obligations imposed anywhere in England, Scotland, Wales or Northern Ireland will be excluded from the scope of Land Remediation Relief.

The list of types of work currently excluded from the scope of the relief includes:

Expenditure required on land/buildings adversely affecting the amenity of neighbourhood. This includes work under:

- section 215 of the Town and Country Planning Act 1990;
- section 179 of the Town and Country Planning (Scotland) Act 1997;
- article 39, Planning (Northern Ireland) Order 1991.

Expenditure incurred on work required on defective premises, dangerous buildings, ruinous

and dilapidated buildings and neglected sites. This includes work carried out under:

- section 77 and section 79 of the Building Act 1984;
- article 66 Pollution Control and Local Government (Northern Ireland) Order 1978 (No. 1049 (N.I. 19));
- section 28 Building (Scotland) Act 2003.

Expenditure on work required for the abatement or prohibition of a nuisance. This includes work carried out under:

- sections 79-82 of the Environment Protection Act 1990 for (England Scotland & Wales);
- section 65 Pollution Control and Local Government (Northern Ireland) Order 1978 (No. 1049 (N.I. 19))

Expenditure on work on a listed building under a repairs notice. This includes work carried out under:

- section 43 Planning (Listed Buildings and Conservation Areas) (Scotland) Act 1997;
- section 48 Planning (Listed Buildings and Conservation Areas) Act 1990;
- article 109, Planning (NI) Order 1991.

The list of types of work carried out under a statutory obligation that are excluded from the relief can be amended by Treasury Order.



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