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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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CIRD61215 - Land Remediation Relief: What is “land in a contaminated state”?: Exclusions - Air & Water

This section applies to expenditure
incurred on or after 1 April 2009

CTA09/S1145 (2)(a)

From 1 April 2009, for the avoidance of doubt, land is not “in a contaminated state” as a result of the presence of air or water.

The land may, however, be in a contaminated state as a result of pollutants present in the air or water.

Example:

“A Ltd purchases a site with a high groundwater table. A Ltd install additional drainage to lower the local water table.”

“A Ltd cannot claim Land Remediation Relief on the expenditure on drainage works.”

Example

“B Ltd purchases a site with a high groundwater table. As a legacy from previous industrial activity, there are high levels of sulphate in the groundwater. B Ltd develops the site, using a higher grade of cement to mitigate the effects of the levels of sulphate.”

“B Ltd can claim Land Remediation Relief on the additional cost incurred on the higher grade cement, for further information on this point see [CIRD61530 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61530\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61530).”

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