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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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## CIRD63205 - Land Remediation Relief: Qualifying Land Remediation Expenditure: Fencing and security

The costs of fencing around a site and security for the site only qualify for Land Remediation Relief where they would not have been incurred but for the land being contaminated, see [CIRD63100](#) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird63100>).

For example if a higher standard of security fencing has to be installed whilst decontamination takes place then the additional cost of that higher standard of fencing may qualify for Land Remediation Relief.

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