

Beta

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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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CIRD61200 - Land Remediation Relief: What is "land in a contaminated state"?: contents

This section looks at how Land Remediation Relief applies to expenditure incurred on or after 1 April 2009 to remediate land in a contaminated state.

This section contains the following guidance:

CIRD61201 Transitional rules for pre-trading expenditure

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CIRD61205 Land in a Contaminated State

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CIRD61210 Exclusions

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CIRD61220 **Exclusions - Living organisms**

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CIRD61225 Interaction with relief for derelict land

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CIRD61250 **Industrial activities**

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CIRD61255 Non industrial contamination

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CIRD61260 **Evidence for Industrial activity**

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CIRD61270 **Evidence for Industrial activity - Industry profiles**

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CIRD61275 Evidence for Industrial activity - examples

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CIRD61300 "Relevant Harm"

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CIRD61400 Natural Contaminants

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CIRD61500 Relevant Contaminated Land Remediation

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