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HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
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CIRD63235 - Land Remediation Relief: Subcontractors: Payments to an unconnected sub-contractor - on or after 1 April 2009

This guidance applies to
expenditure incurred on or after 1
April 2009.

CTA09/S1144 (5)(c)

There are no special rules for payments to unconnected sub-contractors. The relief is given according to the normal rules for qualifying land remediation expenditure.

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