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## HMRC internal manual

# Corporate Intangibles Research and Development Manual

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([/government/organisations/hm-revenue-customs](#))

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## CIRD69015 - Land Remediation Relief: Definitions: Major interest in Land CTA09/S1178A

This paragraph applies for expenditure incurred on or after 1 April 2009.

There are variations in property law across the United Kingdom.

The definition of a “major interest in land” is intended to mean that the effect is the same

irrespective of where in the United Kingdom the land is situated.

- A company that owns the land has a major interest in the land
- A company that is granted a lease of at least seven years over the land has a major interest in the land.
- A company that is assigned a lease with at least 7 years remaining has a major interest in the land.

Under the Interpretation Act 1978, “land” includes the buildings on the land.

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