

**Beta** This part of GOV.UK is being rebuilt – [find out what beta means \(/help/beta\)](#)

## HMRC internal manual

# Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)  
([/government/organisations/hm-revenue-customs](#))

Published 11 March 2016

Updated: 10 September 2025 - [See all updates](#)

[Back to contents](#) > [CIRD60000](#) > [CIRD60050](#) > [CIRD69000](#)

## CIRD69020 - Land Remediation Relief: Definitions: Materials

### [FA01/Sch22/Para2 \(4\) & FA01/Sch22/Para6](#)

### [CTA09/S1144 \(5\) & CTA09/S1172](#)

To be qualifying land remediation expenditure, the materials have to be used directly in the remediation work. For example the chemicals

used to treat Japanese Knotweed or the pilings used to create an in ground barrier.

The cost of materials does not include the direct hire of plant or equipment. However, the cost of hiring plant with an operator is subcontract expenditure.

← **Previous page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird69015)

---

→ **Next page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird69025)



**OGL**

All content is available under the [Open Government Licence v3.0](#), except where otherwise stated



© Crown copyright