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HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
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CIRD63200 - Land Remediation Relief: Qualifying Land Remediation Expenditure: Additional costs of clearing Asbestos

Legislation in The Control of Asbestos Regulations 2012 and The Control of Asbestos Regulations (Northern Ireland) 2012 governs the way that asbestos is removed.

As a result additional costs may be incurred in containing the asbestos and dust during removal.

For example, a licensed contractor must be employed to remove high risk material, such as pipe insulation or asbestos insulating panels.

The additional costs incurred in order to comply with the regulations are part of the cost of removing the asbestos and so may qualify for Land Remediation Relief.

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