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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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CIRD63100 - Land Remediation Relief: Qualifying Land Remediation Expenditure: Expenditure incurred because of contamination or dereliction [FA01/SCH22/PARA7](#)

[CTA09/S1144 & CTA09/S1173](#)

Land Remediation Relief is **only** available for expenditure that is incurred only because the land

is in a contaminated or derelict state.

The condition that expenditure is incurred **only** because the land is in a contaminated state is satisfied:

- to the extent that expenditure on the land is **increased** and the **only** reason for that increase is because the land is in a contaminated or derelict state, or
- if the **main purpose** that any works are done, operations are carried out or steps are taken is for the purpose of relevant land remediation.

This section contains the following guidance on types of additional costs incurred as a result of the land being contaminated or derelict:

CIRD63101 [Expenditure incurred because of contamination or dereliction - Examples](#)

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CIRD63105 [Excluded expenditure](#)

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CIRD63200 [Additional costs of clearing asbestos](#)

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CIRD63205 [Fencing and security](#)

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CIRD63210 [Landfill - additional costs](#)

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CIRD63215 [Preparatory Activity](#)

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CIRD63220 **Qualifying Land Remediation Expenditure: Preparatory Activity - examples**

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CIRD63225 **Professional fees**

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CIRD63230 **Subcontractors**

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