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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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CIRD61080 - Land Remediation Relief: What is "land in a contaminated state"?: Cement based stabilisation

This guidance applies to
expenditure incurred on or before 31
March 2009.

This method is also referred to as
stabilisation/solidification. It is used for a wide

range of contamination, including metals, resin, tar and polychlorinated bi-phenyls (PCBs).

A cement based material is used to chemically stabilise and also contain the contaminants in situ. The contamination is effectively sealed within a block in the ground.

Expenditure on cement based stabilisation will qualify for Land Remediation Relief where it is preventing the potential harm by containing the contamination.

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