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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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## CIRD61075 - Land Remediation Relief: What is "land in a contaminated state"?: Biological treatment

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

Biological treatment can take place in situ or the material can be excavated and taken to a treatment centre. Treatment can involve

stimulating the naturally occurring microbial communities or the introduction of other microbes to break down the contaminants. This is an area where the technology involved is developing.

### Example:

“A Ltd acquire a redundant petrol station from an unconnected party, where there has been contamination by leaking fuel. They use an off-site biological treatment to remove the contamination before replacing the now de-contaminated soil.”

“A Ltd can claim Land Remediation Relief as the treatment has remedied the problem by removing the contamination. Qualifying expenditure includes the cost of returning the soil to the site to restore it to its former state.”

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