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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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## CIRD61000 - Land Remediation Relief: What is "land in a contaminated state"? - contents

Land Remediation Relief was introduced in 2001 to encourage the re-development of land blighted by contamination from previous industrial use.

Feedback from industry has indicated that a lack of certainty over whether or not particular work qualifies for the relief has meant that the availability of Land Remediation Relief had not

influenced developers' decisions to the intended extent.

Land Remediation Relief for land in a contaminated state has been amended for expenditure incurred on or after 1 April 2009 so that, on the basis of work carried out as part of the planning process, developers will be able to see at an early stage, which work qualifies for Land Remediation Relief. The availability of Land Remediation Relief is intended to positively influence developers' decisions.

This section looks at the position both before and after the change-over date:

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CIRD61005	<a href="#"><u>What is "land in a contaminated state"? - land in a contaminated state</u></a> (/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61005)
CIRD61010	<a href="#"><u>What is "land in a contaminated state"?: Examples</u></a> (/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61010)
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CIRD61020	<a href="#"><u>What is "land in a contaminated state"?: Japanese Knotweed - change of view</u></a> (/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61020)
CIRD61025	<a href="#"><u>What is "land in a contaminated state"?: Burials</u></a> (/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61025)

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