

Beta This part of GOV.UK is being rebuilt – [find out what beta means \(/help/beta\)](#)

HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
([/government/organisations/hm-revenue-customs](#))

Published 11 March 2016

Updated: 10 September 2025 - [See all updates](#)

[Back to contents](#) > [CIRD60000](#) > [CIRD60050](#) > [CIRD61000](#) > [CIRD61001](#)
> [CIRD61050](#)

CIRD61065 - Land Remediation Relief: What is "land in a contaminated state"?: In-ground barriers and cut-off walls

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

This technique does not remove the contamination and instead it contains the contamination by building a barrier around it. The barriers may be

built of sheet piles, geo-membranes or a cement based slurry.

The nature of a barrier, such as cement based slurry, can vary according to the nature of the contamination present.

Example:

“A Ltd are developing a housing estate. There is contamination on part of the site. To prevent contamination of the rest of the site, A Ltd installs a membrane or break layer as a barrier to prevent the contamination leaching from the contaminated part.”

“A Ltd can claim Land Remediation Relief as it is preventing the potential harm by containing the contamination.”

← Previous page

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61060)

→ Next page

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61070)



OGI

All content is available under the [Open Government Licence v3.0](#), except where otherwise stated



© Crown copyright