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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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CIRD61085 - Land Remediation Relief: What is "land in a contaminated state"?: Different grades of cement

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

FA01/Sch22/Para4

It may be necessary to use a different quality of cement due to the presence of contaminants, such as iron sulphates, in the soil.

Some of these contaminants are present by natural process, others as a result of industrial activity. For expenditure incurred up to 31 March 2009, it does not matter whether the contamination is present as a result of natural or industrial processes.

Land Remediation Relief is available for the additional cost arising from having to use a higher grade of cement or concrete because of the risk of harm to the building or structure.

HMRC accept that the "harm" test is satisfied where a higher grade of concrete or cement is required to comply with the appropriate British Standard.

Example:

"X Ltd acquires a site for re-development. The desk study shows that the site had been previously used as a dump for rubble by an unconnected developer. Further work shows that the site has high levels of sulphate. X Ltd uses higher grade cement in line with the British Standard."

"X Ltd can claim Land Remediation Relief on the additional cost of using the higher grade cement as the sulphate contamination poses a potential threat to the building. X Ltd has acted in accordance with the British Standard applicable at the time."

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