

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](#)

CIRD61055 - Land Remediation Relief: What is "land in a contaminated state"?: Preventing, minimising, remedying or mitigating: contents

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

FA01/Sch22/Para4

A very wide range of measures are used to address the problem of land in a contaminated state.

For expenditure incurred on or before 31 March 2009, there is no specific exclusion of any specific form of remediation.

It is not possible to list all the methods that qualify for Land Remediation Relief. The following sections give additional guidance on some of the more commonly encountered methods.

→ **Next page**
(</hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61060>)



OGI

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



© [Crown copyright](#)