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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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## CIRD69000 - Land Remediation Relief: Definitions: Contents

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CIRD69001      [Controlled Waters](#)  
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CIRD69005      [Employee Costs](#)

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CIRD69010      **[Land in the UK](#)**

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CIRD69015      **[Major Interest in land](#)**

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CIRD69020      **[Materials](#)**

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CIRD69025      **[Person with a relevant connection to a company](#)**

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CIRD69030      **[Staffing costs](#)**

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