

**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](#) > [CIRD63000](#)

## CIRD63005 - Land Remediation Relief: Qualifying Land Remediation Expenditure: 31 March 2009 and earlier FA01/Sch22/Para2

Qualifying land remediation expenditure means expenditure that meets all of the following five conditions, namely that the expenditure:

- is incurred on land all or part of which is in a contaminated state,

- is incurred on relevant land remediation directly undertaken by the company or on its behalf,
- is incurred on employee costs or materials, or is qualifying expenditure on sub-contracted land remediation
- would not have been incurred had the land not been in a contaminated state, and
- is not subsidised.

For further information see:

[CIRD69005](#) **Employee costs**

---

[CIRD69020](#) **Materials**

---

[CIRD63225](#) **Professional fees**

---

[CIRD63230](#) **subcontractors**

---

[CIRD63130](#) **Subsidised expenditure**

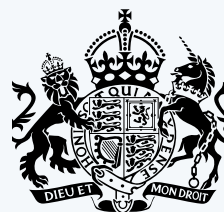
---

→ **Next page**  
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird63050)



**OGI**

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



© Crown copyright