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HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
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CIRD61590 - Land Remediation Relief: What is "land in a contaminated state"? Relevant Contaminated Land Remediation: Excluded methods of remediation

This section applies to expenditure
incurred on or after 1 April 2009

CTA09/S1146

Any method of dealing with the contamination that is not specifically excluded, may qualify for Land Remediation Relief, provided that the other tests are met.

It is for the company to decide on an appropriate method of remediation, based upon guidance from the planning authorities or appropriate regulatory body.

At present, on the basis on the available evidence, only methods of remediation involving the removal of Japanese knotweed to landfill have been excluded.

It is recognised that technologies and practices in the area of land remediation are progressing rapidly. Over time it will be appropriate for other methods of remediation to be excluded from the scope of the relief, as more sustainable methods of remediation are developed.

If readers feel that additional forms of remediation should be excluded from relief because there are now more sustainable alternative forms of remediation available for particular forms of contamination, then they should write to HM Treasury setting out the method of remediation that they consider should be excluded and providing supporting evidence, such as details of what are considered to be the alternative more sustainable methods of remediation.

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