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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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CIRD60005 - Land Remediation Relief: Outline: Contents

This section of the guidance gives an **overview** of how the scheme works.

The more **detailed guidance** is at [CIRD60050](#)
(<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird60050>) onwards.

Although both Land Remediation Relief for land in a contaminated state and Land Remediation Relief for derelict land are intended to help bring land

back into productive use, they deal with different issues.

A site does not need to be both derelict and contaminated to qualify. For this reason there are separate summaries for:

- Land Remediation Relief for land in a contaminated state; and
- Land Remediation Relief for derelict land.

The following matters are covered:

CIRD60010	<u>Land Remediation Relief - Outline - Periods to 31 March 2009</u>
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[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird60010\)](#)

CIRD60015	<u>Land Remediation Relief from 1 April 2009 - Outline - Land in a Contaminated state</u>
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[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird60015\)](#)

CIRD60020	<u>Land Remediation Relief from 1 April 2009 - Outline - Derelict Land</u>
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[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird60020\)](#)

CIRD60025	<u>Land Remediation Relief from 1 April 2009 - Outline - Arsenic, radon and Japanese knotweed</u>
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