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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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[Back to contents](#) > [CIRD60000](#) > [CIRD60050](#) > [CIRD61000](#) > [CIRD61200](#)
> [CIRD61500](#)

CIRD61525 - Land Remediation Relief: What is "land in a contaminated state"? Relevant Contaminated Land Remediation: Methods of remediation - cement based stabilisation

This method is also referred to as stabilisation/solidification. It is used for a wide range of contamination, including metals, resin, tar and PCBs.

A cement based material is used to chemically stabilise and also contain the contaminants in situ. The contamination is effectively sealed within a block in the ground.

Expenditure on cement based stabilisation can qualify for Land Remediation Relief as it is preventing the potential relevant harm by containing the contamination.

← **Previous page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61520)

→ **Next page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61530)



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