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HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
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CIRD60051 - Land Remediation Relief: Acquiring land FA01/Sch22/Para12

CTA09/S1146, CTA09/S1146A, CTA09/S1149

The “polluter pays” principle applies to Land Remediation Relief. Companies responsible for the contamination or dereliction cannot claim the relief. With only a limited number of exceptions

(see below), land has to have been acquired in a derelict or contaminated state.

- For periods up to 31 March 2009, the company has to have acquired land in the UK.
- For periods on or after 1 April 2009, the company has to have acquired a major interest in the land in the UK.

Under the Interpretation Act 1978, “land” includes the buildings on the land.

For periods on or after 1 April 2009, the Treasury has powers to remove the requirement that the land was acquired in a contaminated state in situations specified in secondary legislation.

The only situation where Land Remediation Relief may be claimed in respect of something that was not present when the land was acquired is for Japanese knotweed. This reflects the fact that Japanese knotweed has often been spread by fly-tipping.

For further guidance see:

[CIRD60120](#) Polluter pays

[CIRD61435](#) Japanese knotweed -fly-tipping and natural spread

[CIRD69010](#) Definition: Land in the UK

[CIRD69015](#) Definition: Major interest in land

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