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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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CIRD61001 - Land Remediation Relief: What is "land in a contaminated state"?: Up to 31 March 2009: contents

**This guidance applies to
expenditure incurred on or before 31
March 2009.**

In this guidance, the term 'land in a contaminated state' should not be confused with the phrase 'contaminated land' as defined in the Environmental Protection Act, Part IIA.

Although both sets of legislation are seeking to address the legacy of former industrial activities, land that is contaminated for the purposes of Land Remediation Relief may not be contaminated land for the purposes of the Environmental Protection Act.

This section looks first at the question of what type of contamination qualifies for the relief and, second, what type of work qualifies for relief. It contains the following guidance:

CIRD61005 **[Land in a Contaminated State](#)**
([/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61005](#))

CIRD61050 **[Relevant land remediation](#)**
([/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61050](#))

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