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## HMRC internal manual

# Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)  
([/government/organisations/hm-revenue-customs](#))

Published 11 March 2016

Updated: 10 September 2025 - [See all updates](#)

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## CIRD69010 - Land Remediation Relief: Definitions: Land in the UK FA01/SCH22/PARA31

This guidance is for expenditure incurred on or before 31 March 2009.

“Land in the UK” means any estate, interest or rights in or over land that is situated in Great Britain and Northern Ireland.

An enforceable option to purchase land, and an enforceable agreement or contract for a lease,

falls within this definition.

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

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