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HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
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CIRD61220 - Land Remediation Relief: What is “land in a contaminated state”?: Exclusions - living organisms

This section applies to expenditure
incurred on or after 1 April 2009

CTA09/S1145 (2)(a)

For the purposes of land remediation relief, land is
not in a contaminated state as a result of the

presence of living organisms or decaying matter from living organisms.

Burials:

Burials are decaying matter from living organisms and so expenditure on removal does not qualify for Land Remediation Relief. This includes removal of “plague pits” (see [CIRD61025](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61025) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61025>)).

Animal droppings:

Animal droppings are decaying matter from living organisms and so expenditure on removal or prevention does not qualify for Land Remediation Relief.

Hydrocarbons

Hydrocarbons resulting from the distillation of coal or the cracking of crude oil, such as diesel or petrol, are too remote from the original living organisms, so removal expenditure is not excluded from the relief.

Hydrocarbons present as a result of natural processes do not qualify for Land Remediation Relief.

Exceptions

There is provision to extend Land Remediation Relief to specific living organisms or decaying matter from living organisms by secondary legislation.

Only expenditure incurred in removing those living organisms specified in the secondary legislation qualifies for Land Remediation Relief. The secondary legislation does not work by analogy:

Unless an organism is specifically listed, eradication costs do not qualify.

These powers have been used to extend the relief to the costs of removing Japanese Knotweed, see

[CIRD61430 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61430\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61430).

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