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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](#)

CIRD61025 - Land Remediation Relief: What is "land in a contaminated state"?: Burials

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

The presence of burials on a site does not constitute an offence to the senses of human beings. Nor does it normally come within any of the other categories in [CIRD60010](#)

<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird60010>). The cost of their removal is therefore not, normally, qualifying land remediation expenditure.

However, some burials may exceptionally pose a health risk, particularly if disturbed; for example so-called "plague pits". Where this is the case the land is in a contaminated state for the purposes of this legislation. Where there is a requirement that such burials are moved to enable the site to be developed, provided all other relevant conditions are satisfied, the additional costs of providing protection against the potential health risk is qualifying land remediation expenditure.

← **Previous page**

[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61020\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61020)

→ **Next page**

[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61030\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61030)



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