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HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
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CIRD63250 - Land Remediation Relief: Subcontractors: Payments to an unconnected sub-contractor - on or before 31 March 2009

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

FA01/SCH22/PARA9

FA01/SCH22/PARA11

A company incurs sub-contracted land remediation expenditure when it makes a payment to another person for relevant land remediation that it has contracted out to that person.

If the company and the sub-contractor are not connected persons, see [CIRD63255](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird63255) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird63255>), the whole of the subcontractor payment is treated as qualifying expenditure on sub-contracted land remediation.

The expenditure is not incurred for the purposes of Land Remediation Relief until the company makes the payment.

Example:

“A Ltd contracts for an independent party, D Ltd, to remove dangerous asbestos from its offices. The work is carried out in its accounting period ended 31 December 2006. At the year end the bill has been received but only a deposit of £5000 has been paid. The balance of £20,000 is paid in January 2007.”

“For the purposes of Land Remediation Relief, A Ltd incurs the £20,000 in its accounting period ended 31 December 2007. Therefore A Ltd claims Land Remediation Relief in the accounting period ended 31 December 2007.”

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