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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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## CIRD63140 - Land Remediation Relief: Qualifying Land Remediation Expenditure: Subsidised expenditure - contractors

### [FA01/SCH22/PARA8](#)

### [CTA09/S1144](#)

It is the principal, not the contractor, who may be entitled to Land Remediation Relief.

The term “subsidised expenditure” covers subsidies provided both directly and indirectly. The question is who has actually paid for the work? A contractor is paid for carrying out the land remediation. As the costs are ultimately incurred by the principal, the contractor cannot claim Land Remediation Relief.

## Private Finance Initiative

An operator engaged in a Private Finance Initiative project who is providing design and construction services rather than constructing a capital asset for their business does not qualify for Land Remediation Relief.

For further information on the capital or revenue position for companies engaged in Private Finance Initiative projects see the Business Income Manual at [BIM64000 \(https://www.gov.uk/hmrc-internal-manuals/business-income-manual/bim64000\)](https://www.gov.uk/hmrc-internal-manuals/business-income-manual/bim64000) onwards.



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