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## HMRC internal manual

# Corporate Intangibles Research and Development Manual

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([/government/organisations/hm-revenue-customs](#))

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## CIRD60070 - Land Remediation Relief: Capital expenditure: contents

### [FA01/SCH22/PARA1 \(1\)](#)

### [CTA09/S1147](#)

A company, carrying on a trade or property business, can **elect** that capital expenditure on qualifying land remediation is allowed as a deduction in computing their taxable profits.

The deduction is allowed in the tax computation for the accounting period in which the capital expenditure is incurred.

The relevant conditions for relief are that:

- land in the UK is, or was, acquired by the company for the purposes of its trade or property business, and
- at the time the company acquired the land all, or part, of the land was in a contaminated or derelict state, and
- the company incurs capital expenditure on qualifying land remediation in respect of the land.

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