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HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
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[Back to contents](#) > [CIRD60000](#) > [CIRD60050](#) > [CIRD63000](#) > [CIRD63100](#)
> [CIRD63105](#)

CIRD63150 - Land Remediation Relief: Qualifying Land Remediation Expenditure: Work carried out by local authorities

Local authorities have a number of powers that enable them to enter a site and carry out work. They can then seek to recover their costs from owners/occupiers.

For expenditure incurred on or before 31 March 2009

FA01/Sch22/Para2 (3)

Where a company makes a payment to a local authority to cover such costs, this payment may qualify for Land Remediation Relief, if the statutory powers mean that the local authority is carrying out the work on behalf of the company.

[Top of page](#)

For expenditure incurred on or after 1 April 2009

CTA09/S1144

Where a company makes a payment to a local authority to cover these costs, this payment does not qualify for Land Remediation Relief. This is because the company did not carry out the work itself nor did it sub-contract the work to the local authority which was acting under its statutory powers.

← **Previous page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird63140)



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