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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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CIRD63225 - Land Remediation Relief: Qualifying Land Remediation Expenditure: Professional Fees

Professional fees for advice on how to remove the contamination or the derelict structures are part of the cost of removal and may qualify for Land Remediation Relief.

Professional fees are payments to another person and are governed by the rules on payments to subcontractors, see [CIRD63230](#)
(<https://www.gov.uk/hmrc-internal-manuals/corporate->

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