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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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[Back to contents](#) > [CIRD60000](#) > [CIRD60050](#) > [CIRD60100](#)

CIRD60105 - Land Remediation Relief: Exclusions: Arrangements put in place which either create or enhance a claim [FA01/SCH22/PARA29](#)

[CTA09/S1169](#)

There is anti-avoidance legislation to prevent:

- manufactured claims, or
- claims being inflated.

Where a company enters into **arrangements** wholly or mainly to create or enhance a claim then the amount of relief is restricted to the amount that would have been available had they not entered into those arrangements.

This applies where a company enters into an arrangement wholly or mainly to obtain:

- Land Remediation Relief to which it would not otherwise be entitled, or of a greater amount than that to which it would otherwise be entitled;
- a deduction for capital expenditure which would not otherwise be allowed, or of a greater amount than would otherwise be allowed, or
- a Land Remediation Tax Credit to which it would not otherwise be entitled, or of a greater amount than that to which it would otherwise be entitled.

Arrangement

The term arrangement is given a broad definition and includes any scheme, agreement or understanding, whether or not legally enforceable.

This is an anti-avoidance provision. Before entering into argument, Officers of HMRC should make a report of the facts to BAI Business Profits.

→ **Next page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird60115)



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