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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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## CIRD61035 - Land Remediation Relief: What is "land in a contaminated state"?: Flood prevention

This guidance applies to  
expenditure incurred on or before 31  
March 2009.

FA01/Sch22/Para4

Flood prevention measures do not qualify for Land Remediation Relief.

Land Remediation Relief is intended to deal with the problem of sites that were contaminated by previous use. To qualify, the contaminant must be present on the site at the time of acquisition.

Flood prevention measures are intended to prevent water (and any pollution in the water) coming onto the site and so are not relevant land remediation.

This is because they do not address the problem of something that is already present in on or under the land when the site was acquired.

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