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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](#) > [CIRD61000](#) > [CIRD61200](#)  
> [CIRD61500](#)

## CIRD61515 - Land Remediation Relief: What is "land in a contaminated state"? Relevant Contaminated Land Remediation: Methods of remediation - Dig and dump

“Dig and dump” is the term used to describe the excavation of contaminated material and its removal to landfill. Whilst more environmentally friendly alternatives to dig and dump are being promoted, the removal of contaminated material

by this method continues to qualify except where it has been excluded by Treasury Order (see [CIRD61400 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61400\)\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61400))

### **Example:**

“A Ltd acquire a site for re-development. Waste by-products containing asbestos were buried on the site and A Ltd conclude that the only option is to dig up the waste and dispose of it in landfill.”

“A Ltd can claim Land Remediation Relief as the dig and dump of material containing asbestos has not been excluded.”

“As a developer, A Ltd will be able to claim a deduction for the payments of Landfill Tax under the normal rules for computing its trading profits. However A Ltd cannot claim Land Remediation Relief on the payments of Landfill Tax (see [CIRD63110 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird63110\)\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird63110) as these are specifically excluded from the relief.”

### **← Previous page**

**(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61510)**

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### **→ Next page**

**(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61520)**



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