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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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# CIRD61040 - Land Remediation Relief: What is "land in a contaminated state"?: Landscaping and earthworks

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

FA01/Sch22/Para2

The only landscaping that may qualify for Land Remediation Relief is where it is part of the cost of restoring the site.

Landscaping to level the site for future construction or to provide access does not qualify for Land Remediation Relief.

Landscaping involved in the creation of facilities such as golf courses or sporting fisheries does not qualify for Land Remediation Relief.

Land Remediation Relief is only available for the **additional** expenditure caused by the fact that the land was in a **contaminated state**.

### Example:

“A Ltd buys a site that is in a contaminated state. They dig out an area of contaminated soil which is treated at an off-site remediation centre. The cleaned soil is returned to the site and the hole is filled in.”

“A Ltd can claim Land Remediation Relief on the cost of treating the soil together with the cost of filling in the hole and returning the site to the state before contamination.”

### Example:

“B Ltd buys a site that is in a contaminated state. They dig out an area of contaminated soil which is treated at an off-site remediation centre. The cleaned soil is returned to the site and used in landscaping the site as a golf course.”

“B Ltd can claim Land Remediation Relief on the cost of treating the soil, including the cost of returning it to the site.”

“B Ltd cannot claim Land Remediation Relief on the cost of landscaping the site as a golf course as this is not restoration of the site and

is not **additional** expenditure caused by the fact that the land was in a **contaminated state**.”

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