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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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## CIRD63050 - Land Remediation Relief: Qualifying Land Remediation Expenditure: from 1 April 2009 CTA09/S1144

Qualifying land remediation expenditure means expenditure on land in the UK acquired by a company for the purposes of a trade or property business carried on by the company that satisfies the following conditions:

- The expenditure is incurred on land all or part of which is in a contaminated or a derelict state.
- The expenditure would not have been incurred if the land had not been in a contaminated or derelict state.
- The expenditure is:
  - in the case of land in a contaminated state, expenditure on relevant contaminated land remediation undertaken by the company, or
  - in the case of land in a derelict state, expenditure on relevant derelict land remediation so undertaken.
- The expenditure is:
  - incurred on staffing costs,
  - incurred on materials,
  - incurred in respect of relevant land remediation contracted out by the company to another person with whom the company is not connected, or
  - qualifying expenditure on connected sub-contracted land remediation.
- The expenditure is not subsidised.
- The expenditure is not incurred on landfill tax.

For further guidance see:

[CIRD69020](#) **Materials**

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[CIRD63225](#) Professional fees

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[CIRD69030](#) Staffing Costs

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[CIRD63230](#) subcontractors

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[CIRD63130](#) Subsidised expenditure

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