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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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CIRD61050 - Land Remediation Relief: What is "land in a contaminated state"?: "Relevant land remediation": contents

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

FA01/Sch22/Para4

This section, together with those following, looks at the type of work that qualifies for Land Remediation Relief.

“Relevant land remediation” means activities whose purpose is:

- preventing or minimising, or remedying or mitigating the effects of, any harm, or pollution of controlled waters, by reason of which the land is in a contaminated state, or
- restoring the land or polluted waters to their former state.

Relevant land remediation is not restricted to those activities needed to restore the land to a state in which planning permission can be obtained. If, for commercial reasons, a company chooses to restore the land to a higher standard then the relevant land remediation includes those activities whose purpose is to restore the land to that higher standard.

Activities

The activities include the carrying out of any works, operations, or the taking of any steps in relation to:

- the land acquired in a contaminated state,
- any controlled waters affected by that land, or
- any land adjoining or adjacent to that land.

This section has the following further guidance:

CIRD61055 [Preventing, minimising, remedying or mitigating](#)
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61055)

CIRD61060 [Cover Systems](#)
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CIRD61065 **[In ground barriers and cut off systems](#)**
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CIRD61070 **[Dig and dump](#)**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61070)

CIRD61075 **[Biological Treatment](#)**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61075)

CIRD61080 **[Cement based stabilisation](#)**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61080)

CIRD61085 **[Different grades of cement](#)**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61085)

CIRD61090 **[Foundations](#)**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61090)

CIRD61095 **[Abortive methods of remediation](#)**
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