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## HMRC internal manual

# Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)  
([/government/organisations/hm-revenue-customs](#))

Published 11 March 2016

Updated: 10 September 2025 - [See all updates](#)

[Back to contents](#) > [CIRD60000](#) > [CIRD60050](#)

## CIRD63000 - Land Remediation Relief: Qualifying Land Remediation Expenditure: Contents FA01/Sch22/Para2

### CTA09/S1144

Land Remediation Relief gives an enhanced deduction on Qualifying Land Remediation Expenditure incurred in an accounting period.

Qualifying Land Remediation Expenditure includes both revenue expenditure and also any capital expenditure where the company has made an election to treat it as a deduction in arriving at the profits (see [CIRD60055 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird60055\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird60055)).

It is important to keep in mind when looking at the following guidance, when was the expenditure incurred?

For further information see:

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CIRD63005      [Qualifying land remediation expenditure to 31 March 2009](#)

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird63005)

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CIRD63050      [Qualifying land remediation expenditure from 1 April 2009](#)

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird63050)

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CIRD63100      [Expenditure incurred because of contamination or dereliction](#)

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird63100)

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← **Previous page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird62000)

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→ **Next page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird69000)



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