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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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## CIRD63105 - Land Remediation Relief: Qualifying Land Remediation Expenditure: Excluded expenditure

This section sets out the types of expenditure that are excluded from being qualifying land remediation expenditure.

This section contains the following guidance:

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CIRD63110      **Landfill Tax**  
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CIRD63120      **Statutory Obligations**  
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CIRD63130      **Subsidised expenditure**  
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CIRD63135      **Subsidised expenditure - compensation**  
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CIRD63140      **Subsidised expenditure - Contractors**  
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CIRD63150      **Work Carried out by local authorities**  
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