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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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CIRD63210 - Land Remediation Relief: Qualifying Land Remediation Expenditure: Landfill - additional costs FA01/SCH22/PARA7

CTA09/S1144 & CTA09/S1173

Land Remediation Relief is only available for expenditure that is solely incurred because the land is in a contaminated state.

Where the material would have been disposed of to landfill, but because it is contaminated material, it has to be taken to a different site that has the facilities to accept that waste, then the additional costs are the difference between the charges levied by the ordinary site and the site accepting contaminated waste. The additional cost of transporting the material to the other site also qualifies.

Example:

“A Ltd is re-developing a building. As part of the renovations, it removes asbestos panelling. The local landfill site does not accept this material. It has to be taken to a more expensive site 100 miles away.”

“A Ltd can claim Land Remediation Relief on the higher cost of transporting the asbestos in special containers to the more distant site. It can also claim on the difference between the charges levied on the local site and the higher charges levied by the specialist site.”

For the treatment of payments of Landfill Tax see [CIRD63110 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird63110\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird63110).

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