

Beta This part of GOV.UK is being rebuilt – [find out what beta means \(/help/beta\)](#)

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](#)

CIRD60085 - Land Remediation Relief: Capital expenditure: Capital Allowances [FA01/SCH22/PARA1 \(4b\)](#)

[CTA09/S1147 \(8\)](#)

A company cannot make an election to treat capital expenditure as qualifying expenditure for Land Remediation Relief if it **could** claim under any of the enactments relating to capital allowances.

This includes expenditure qualifying under Capital Allowances Act 2001 for:

- Plant & Machinery Allowances
- Industrial Buildings Allowances
- Agricultural Buildings Allowances
- Business Premises Renovation Allowances
- Flat Conversion Allowances
- Mineral Extraction Allowances
- Research & Development Allowances
- Dredging Allowances

Further guidance on what qualifies for capital allowances can be found in the [Capital Allowance Manual \(https://www.gov.uk/hmrc-internal-manuals/capital-allowances-manual\)](https://www.gov.uk/hmrc-internal-manuals/capital-allowances-manual).

← **Previous page**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird60080)

→ **Next page**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird60090)



OGI

All content is available under the [Open Government Licence v3.0](#), except where otherwise stated



© Crown copyright