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## HMRC internal manual

# Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)  
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[Back to contents](#) > [CIRD60000](#) > [CIRD60050](#) > [CIRD63000](#) > [CIRD63100](#)  
> [CIRD63105](#)

## CIRD63110 - Land Remediation Relief: Qualifying Land Remediation Expenditure: Landfill Tax CTA09/S1144 (6A)

For periods up to 1 December 2008, there was an exemption from Landfill Tax for contaminated waste. Most waste from work qualifying for Land Remediation Relief will have been exempt from Landfill Tax.

For periods up to 1 December 2008, if Landfill Tax is payable then it is reasonable to question whether the work qualifies for Land Remediation Relief.

From 1 December 2008 the contaminated land exemption is being phased out.

### **Expenditure incurred on or after 1 April 2009.**

The payment of Landfill Tax is not qualifying expenditure for the purposes of Land Remediation Relief.

This means that:

- it is not possible to elect to treat a payment of Landfill Tax as capital expenditure and
- it is not possible to claim for a payment of Landfill Tax to be treated as an enhanced deduction.

This does not affect whether or not a payment of Landfill Tax is an allowable expense for the purposes of calculating the profits (or losses) from a trade or property business.

The charge levied by the site operator does qualify for Land Remediation Relief.

### **Example:**

“D Ltd purchases and renovates an office block. The block contains asbestos insulation material in a dangerous condition. It disposes of asbestos waste at a landfill site.”

“D Ltd can claim Land Remediation Relief on the additional cost of transporting the asbestos to the appropriate Landfill site, and the charge levied by the site operator. It is only the payment of Landfill Tax that does not qualify for Land Remediation Relief.”

→ **Next page**  
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird63120)



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