

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](#) > [CIRD61000](#) > [CIRD61200](#)
> [CIRD61500](#)

CIRD61535 - Land Remediation Relief: What is "land in a contaminated state"? Relevant Contaminated Land Remediation: Foundations

During the course of remediation the land may be disturbed. A subsequent development may need more substantial foundations because the land has been disturbed.

The cost of the more substantial foundations does not qualify for Land Remediation Relief as the

expenditure does not prevent, minimise, remediate or mitigate the contamination. This has already taken place. Furthermore the disturbed state of the ground arises from the actions of the claimant.

← **Previous page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61530)

→ **Next page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61540)



OGI

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



© Crown copyright