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## 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](#)

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## CIRD63265 - Land Remediation Relief: Verification

The local planning authority may also require, as a condition of granting planning permission, that a verification report is prepared setting out what work has been carried out and showing that the site has been de-contaminated to an acceptable standard.

The cost of preparing the verification report is part of the cost of de-contaminating the site and is qualifying land remediation expenditure.

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