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HMRC internal manual

Corporate Intangibles Research and Development Manual

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CIRD63270 - Land Remediation Relief: Preliminaries FA01/Sch22/Para2 (5)

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Companies involved in developing land will incur expenditure described as “preliminaries” or “global costs”. These are costs that are not particular to a particular part of the project. The types of

expenditure which may be included under this heading include site services, security, temporary works, or safety measures.

Preliminaries will be incurred whether or not the site is contaminated. A simple apportionment of preliminaries is therefore not appropriate as these costs would have arisen whether or not the site was affected by contamination.

Land Remediation Relief will only be available if the amount of expenditure on preliminaries is increased specifically because the land is in a contaminated state. In this situation only the additional cost qualifies for Land Remediation Relief.

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