

**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](#) > [CIRD61001](#)  
> [CIRD61050](#)

## CIRD61070 - Land Remediation Relief: What is "land in a contaminated state"?: Dig and dump

**This guidance applies to  
expenditure incurred on or before 31  
March 2009.**

“Dig and dump” is the term used to describe the excavation of contaminated material and its removal to landfill.

## Example:

“A Ltd acquire a site for re-development. Waste by-products containing asbestos were buried on the site. A Ltd conclude that the only option is to dig the waste up and dispose of it in landfill. A Ltd engages the services of a specialist contractor to remove and dispose of the asbestos.”

“A Ltd can claim Land Remediation Relief as it is remedying the problem of asbestos. A Ltd can also claim Land Remediation Relief on the costs of filling in the hole created by the removal of the asbestos waste, as this restores the ground surface to its former state (FA01/Sch22/Para4 (3)(b)).”

Expenditure incurred on or before 31 March 2009 on the remediation of Japanese knotweed by dig and dump qualifies for Land Remediation Relief, if the other conditions are satisfied.

For further information on Japanese knotweed and Land Remediation Relief for expenditure incurred on or before 31 March 2009, see [CIRD61015](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61015) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61015>).

← **Previous page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61065)

---

→ **Next page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61075)



**OGI**

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



© Crown copyright