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## HMRC internal manual

# Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)  
([/government/organisations/hm-revenue-customs](#))

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## CIRD60000 - Land Remediation Relief: contents FA01/Sch22

### CTA09/Part14

#### The broad aim of the legislation

Land Remediation Relief was introduced in 2001 to address market failure, in bringing back into use, land that had been blighted by previous use

for industrial purposes. The relief applies to both capital and revenue expenditure.

In 2009, Land Remediation Relief was extended to address market failure in bringing long term derelict land back into use. Again an incentive is given where land, whose development has been blighted by various kinds of enduring dereliction, is brought back into productive use.

## How the guidance is arranged:

The manual contains the following Sections

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CIRD60005      [Outline](#)  
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CIRD60050      [Land Remediation Relief - detailed guidance](#)  
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