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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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CIRD61255 - Land Remediation Relief: What is “land in a contaminated state”?: Non industrial contamination

This section applies to expenditure
incurred on or after 1 April 2009

CTA09/S1145 (3)

Post 31 March 2009 there is power to bring
contaminants that are present as a result of non-

industrial activities within the scope of Land Remediation Relief by secondary legislation.

The exceptions provided for by secondary legislation are specific. Other, seemingly closely related, items do not attract relief ‘by analogy’.

For further information on this point see [CIRD61400 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61400\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61400)

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