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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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CIRD60050 - Land Remediation Relief: contents

This section contains more detailed guidance on Land Remediation Relief.

If you only want a summary of Land Remediation Relief, see CIRD60005 onwards.

Individuals and partnerships

Land Remediation Relief is a corporation tax relief. It is available where companies acquire land in a

contaminated or derelict condition.

The relief is not available to individuals or partnerships. However, a company that is a member of a partnership can make an election in respect of its share of the partnership's land remediation expenditure provided it satisfies the relevant conditions.

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Life Assurance Companies

There are special provisions that apply to insurance companies carrying on life assurance business. These can be found in the Life Assurance Manual at LAM04030.

The guidance covers the following topics:

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