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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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## CIRD61095 - Land Remediation Relief: What is "land in a contaminated state"?: Method of remediation proves to be unsuccessful

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

FA01/Sch22/Para4

If a company carries out an options appraisal and decides on a remediation strategy that subsequently proves unsuccessful, then Land Remediation Relief is still available on the expenditure incurred.

### Example:

“Following an appraisal of the options, F Ltd decides to install a new type of in ground barrier to contain contamination. The validation process shows that the method is not entirely successful and, following further advice, F Ltd decides to replace the barrier with one of a different type. F Ltd is successful in recovering 80% of the cost of the failed system from advisors and contractors.”

“F Ltd can claim Land Remediation Relief on the 20% of the costs of the expenditure on the ineffective barrier. It cannot claim on the 80% of the cost that has been reimbursed.”

“F Ltd will be able to claim Land Remediation Relief on the successful replacement barrier.”

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