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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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## CIRD63230 - Land Remediation Relief: Subcontractors: Contents

### FA01/SCH22/PARA9

### CTA09/S1144 (5)(c)

This section sets out how Land Remediation Relief (both for derelict land and contaminated land) is given in respect of payments to sub-contractors.

This section contains the following guidance:

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CIRD63235      **[Payments to an unconnected sub-contractor - on or after 1 April 2009](#)**

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CIRD63240      **[Payments to a connected sub-contractor - on or after 1 April 2009](#)**

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CIRD63245      **[Payments to a connected sub-contractor - relevant expenditure of the sub-contractor](#)**

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CIRD63250      **[Payments to an unconnected sub-contractor - on or before 31 March 2009](#)**

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CIRD63255      **[Payments to a connected sub-contractor - on or before 31 March 2009](#)**

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CIRD63260      **[Payments to a connected sub-contractor - relevant expenditure of sub-contractor](#)**

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CIRD63265      **[Verification](#)**

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CIRD63270      **[Preliminaries](#)**

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