



Corporation Tax Act 2009

2009 CHAPTER 4

PART 14

REMEDIATION OF CONTAMINATED LAND

CHAPTER 1

INTRODUCTION

Basic definitions

1144 “Qualifying land remediation expenditure”

- (1) For the purposes of this Part a company’s “qualifying land remediation expenditure” means expenditure incurred by it in relation to which each of conditions A to E is met.
- (2) Condition A is that it is expenditure on land all or part of which is in a contaminated state (see section 1145).
- (3) Condition B is that the expenditure would not have been incurred if the land had not been in a contaminated state.
- (4) Condition C is that it is expenditure on relevant land remediation undertaken by the company itself or on its behalf (see section 1146).
- (5) Condition D is that the expenditure is—
 - (a) incurred on staffing costs (see section 1170),
 - (b) incurred on materials (see section 1172), or
 - (c) qualifying expenditure on sub-contracted land remediation (see sections 1174 to 1176).
- (6) Condition E is that the expenditure is not subsidised (see section 1177).

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- (7) See also section 1173 for provision about some cases in which condition B is treated as met.

1145 Land “in a contaminated state”

- (1) For the purposes of this Part land is in a contaminated state if (and only if) it is in such a condition, because of substances in, on or under the land, that—
- (a) harm is being caused or there is the possibility of harm being caused, or
 - (b) pollution of controlled waters is being, or is likely to be, caused.
- (2) For the purposes of this Part a nuclear site is not land in a contaminated state.
- (3) “Nuclear site” means—
- (a) any site in respect of which a nuclear site licence is for the time being in force, or
 - (b) any site in respect of which, after the revocation or surrender of a nuclear site licence, the period of responsibility of the licensee has not yet come to an end.
- (4) In subsection (3) “nuclear site licence”, “licensee” and “period of responsibility” have the same meaning as in the Nuclear Installations Act 1965 (c. 57).

1146 “Relevant land remediation”

- (1) For the purposes of this Part “relevant land remediation”, in relation to land acquired by a company, means—
- (a) activities in relation to which conditions A and B are met, and
 - (b) if there are such activities, relevant preparatory activity.
- (2) Condition A is that the activities comprise the doing of any works, the carrying out of any operations or the taking of any steps in relation to—
- (a) the land in question,
 - (b) any controlled waters affected by that land, or
 - (c) any land adjoining or adjacent to that land.
- (3) Condition B is that the purpose of the activities is—
- (a) to prevent or minimise, or remedy or mitigate the effects of, any harm, or any pollution of controlled waters, by virtue of which the land is in a contaminated state, or
 - (b) to restore the land or waters to their former state.
- (4) For the purposes of subsection (1)(b) “relevant preparatory activity” means activity—
- (a) which comprises the doing of anything for the purpose of assessing the condition of—
 - (i) the land in question,
 - (ii) any controlled waters affected by that land, or
 - (iii) any land adjoining or adjacent to that land, and
 - (b) which is connected to such activities within subsection (1)(a) as are undertaken by the company itself or on its behalf.
- (5) For the purposes of this section controlled waters are “affected by” land in a contaminated state if (and only if) the land in question is in such a condition, because

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of substances in, on or under the land, that pollution of those waters is being, or is likely to be, caused.