



# 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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*Status: This is the original version (as it was originally enacted).*

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