

# Land Remediation Relief

Land Remediation Relief is a corporation tax relief incentive for companies who acquired UK land and incurred costs for decontaminating or clearing derelict structures from it in order to restore the land to a productive state.

## What Does It Look Like?

Businesses could receive a tax credit between 8p - 28.5p for every qualifying pound spent over the previous two financial years.

## Land in a Contaminated State

Applies to the expenditure incurred when decontaminating land that was acquired with a contaminate that could or is causing relevant harm to humans, property or the environment.

### Qualifying Contamination Conditions

The land must be in the UK, owned by the claimant and the contamination is either:

- The result of previous industrial activity e.g. mining, quarrying, manufacturing, construction, service supply, etc.
- Japanese Knotweed (which develops before or after acquisition)
- The presence of radon or arsenic

### Qualifying Expenditure

Employees, subcontractors and material costs for:

- Establishing the level of contamination, e.g. surveying costs (condition of the claim)
- Removal of contaminants such as asbestos or for the treatment of harmful organisms
- Containing contaminants to remove the possibility of relevant harm e.g. with structural investment

### Exclusions

Burials, animal droppings, hydrocarbons present as a result of natural processes, contaminated air or water (unless it contaminates the land).

## Derelict Land

Costs incurred when bringing derelict land back into productive use.

### Qualifying Derelict Conditions

The land has to be:

- In the UK and owned by the claimant
- Long term derelict since the purchase or 1st April 1998, whichever is earliest
- Not in a productive state and the only way to reinstate productivity would be to remove buildings or structures

### Qualifying Expenditure

Employees, subcontractors and material costs for:

- Establishing which of the below redundant structures are present and the cost of removing them (condition of the claim)

#### Removal of:

- Post tensioned concrete heavyweight construction
- Building foundations and machinery bases
- Reinforced concrete pilecaps
- Reinforced concrete basements
- Below ground redundant services (exclusively gas, water, drainage, sewerage, electricity and telecommunications)

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## Our Process

1

### Exploratory Meeting

Face-to-face or virtual meeting to identify key qualifying Land Remediation projects within a business.

2

### Data Analysis

Our data analysts review all relevant qualifying expenditure, producing a comprehensive report which is shaped through a granular modelling exercise.

3

### Technical Case Study

An industry specific Technical Writer will arrange an interview with the key people from the business, creating robust supporting case studies.

4

### Wrap Up

The claim summary is presented live to the business to fine tune the final calculated claim value.

5

### Submission

Working in tandem with your external accountant, the claim is submitted to HMRC.

6

### Post Claim

Work is invoiced on receipt of the benefit to the business. Amplifi will liaise with the business to ensure the accuracy of future claims.

## Expertise

Team of:

- Qualified Accountants.
- Data Analysts.
- Technical Writers with specialist knowledge in relevant industries.

## Agile Service

- Face-to-face or virtual meetings.
- If required, claims can be completed within 2 weeks.
- Tailored fee structure.

## Customer Service

- Bespoke client portal with daily claim status updates, chat and secure file sharing facilities.
- Full audit trail on claims.
- Support with any HMRC audit.