

**LRR Tax Relief Report**

Company Name Limited

Accounting Period Ending

XX Month 20XX

## GUIDANCE

### **Land Remediation Relief – Contaminated Land Assessment Questionnaire**

**Purpose:** This questionnaire will help us determine your eligibility to claim **Land Remediation Relief (LRR)** under **Schedule 22 FA 2001** and **CTA 2009** for the remediation of **Contaminated Land**.

---

Please see below information linking to HMRCs guidance to the treatment of the costs and further information re what land remediation relief is.

Land remediation relief can be claimed for either:

1. remediating **contaminated land**; or
2. remediating **derelict land**.

#### **Contaminated Land**

- [What is land contamination?](#)
- [Land in a contaminated state: Relevant Harm](#)
- [Relevant contaminated land remediation](#)
- [Land in a contaminated state: Exclusions](#)

#### **What costs can I claim?**

- [What costs can qualify for remediating contaminated or derelict land?](#)
- [Example of costs incurred and qualifying because of contamination or dereliction.](#)

#### **When can I claim the tax relief?**

- [What if I want to sell the land I have remediated? Timing of the relief](#)
- [What if I am going to use the remediated land in my trade or rent it out? Capital Expenditure](#)

#### **Further Qualifying criteria**

- If a land has been remediated from contamination/dereliction according to the above, to be eligible for a claim, the claimant company must have a [major interest in that land](#). further information can be [found here](#).
- The land which has been acquired and then remediated by the claimant company must be for the purpose of its trade or property business.

- The claimant company cannot be the cause of the contamination/dereliction.
- The purchase price of the land/building cannot be reduced because of the contamination/dereliction prior to purchase by the claimant company.

Click here for [more detailed guidance on Land Remediation Relief.](#)

For each project. Please complete all applicable sections below accurately. Supporting documents may be requested.

---

## Project 1: (Name here)

### 1. Company & Site Details

1.1 Company Name:

1.2 Company Number:

1.3 Trading Status (select one):

- UK trading company
- UK property investment business (Schedule A)
- Other – please describe: \_\_\_\_\_

1.4 Site Address/Location of Land:

1.5 Date Land Acquired:

1.6 Date Remediation Began or is Planned to Begin:

1.7 Nature of Site Use (before acquisition):

- Industrial
- Commercial
- Residential
- Unknown
- Other – please describe: \_\_\_\_\_

---

### 2. Ownership and Legal Interest

2.1 Does your company hold a “major interest” in the land?

*(i.e. freehold, your company is the owner of the land or leasehold with ≥7 years remaining when costs are incurred)*

- Yes – Freehold 100% owned

Yes – Leasehold (remaining lease: \_\_\_\_\_ years)  
 No – please explain your interest: \_\_\_\_\_

**2.2 Are you part of a group?**

Yes – please provide a group structure chart  
 No

**2.3 Was any connected party responsible for causing the contamination?**

No  
 Yes – please explain: \_\_\_\_\_

**2.4 Were you connected (ICTA88/S839) to the landowner or contaminating party at the time the contamination occurred or when the land was acquired?**

No  
 Yes – details: \_\_\_\_\_  
 Unsure

---

**3. Nature and Evidence of Contamination**

**3.1 Was the land in a “contaminated state” at the time of acquisition or before remediation began?**

Yes  
 No  
 Not sure

**3.2 Definition check:** Contaminated means “as a result of industrial activity, there is a substance in, on or under the land that causes relevant harm or pollution of controlled waters.”

Based on this definition, is the land contaminated?

Yes  
 No  
 Unsure

**3.3 What type(s) of contamination were identified?**

- Hydrocarbons
- Asbestos
- Heavy metals (lead, cadmium, etc.)
- Gas emissions (methane, CO<sub>2</sub>, etc.)
- Groundwater pollutants
- Other – specify: \_\_\_\_\_

**3.4 Has a professional environmental report or site investigation confirmed the contamination?**

- Yes – attach report
- No
- Pending

**3.5 Was the contamination a result of industrial activity (broadly defined)?**

- Yes (explain what type of activity if known)
- No (explain how the contamination could've occurred if known)

---

**4. Remediation Activities**

**4.1 What types of remediation have been undertaken or are planned?**

- Excavation and removal of contaminated soil
- Soil washing or treatment
- Groundwater treatment
- Barrier or containment installation
- Gas venting systems
- Demolition of contaminated structures
- Other – please describe: \_\_\_\_\_

**4.2 Were the works carried out solely to address contamination and restore the land for productive use?**

- Yes

Partly – please explain: \_\_\_\_\_

No

**4.3 Were these works required by environmental regulations or planning consent conditions?**

Yes

No

Not applicable

**4.4 Were any of the contaminants introduced by your company or a connected party?**

No

Yes – please explain: \_\_\_\_\_

Unsure

---

**5. Expenditure & Funding**

**5.1** Which accounting period(s) (AP(s)) were the direct remediation costs for the contaminated land incurred? \_\_\_\_\_

**5.2 Total estimated or actual remediation cost incurred in the APs above (you can include employed staff time cost, subcontractor, and material cost in remediating the contaminated land): £ \_\_\_\_\_**

**5.3 Breakdown of total estimated cost in 5.2**

- Company employed Staff cost £ \_\_\_\_\_ (a % of the sum of [Gross salary, PAYE, ERs NIC, ERs pension])
- Subcontractors £ \_\_\_\_\_
- Materials purchased £ \_\_\_\_\_

**5.4 Were any of the costs incurred for the remediation in 6.2 funded by a grant, subsidy, or third-party reimbursement?**

No

Yes – please specify: \_\_\_\_\_

**5.5 Were the remediation costs capitalised or expensed in your accounts for the AP(s) in 5.1?**

Capitalised in the balance sheet

- Expensed in the P&L
- WIP/Stock in the balance sheet

5.6 What do you plan to do with the land once it has been remediated/developed. [sell it / use it / Use it for your trade first then sell / rent it]

5.7 Is the company considered to be carrying out a trade for the APs being considered in 5.1?

---

## 6 Previous claims

### 6.1 Has your company claimed Land Remediation Relief before?

- Yes – give details if possible
- No

### 6.2 Do you have tax advisers currently supporting this claim?

- Yes – Adviser name: \_\_\_\_\_
- No

---

## 7. Supporting Documentation (please attach if available)

- Environmental site investigation reports
- Photos or video evidence of contamination
- Cost breakdown/invoices for remediation work
- Contracts or tender documents for contractors
- Title deeds or lease agreements
- Group ownership structure (if applicable)
- Previous LRR or HMRC correspondence

---

## Project 2: (Name here) (click the arrow to expand)

### 1. Company & Site Details

1.1 Company Name:

1.2 Company Number:

1.3 Trading Status (select one):

- UK trading company
- UK property investment business (Schedule A)
- Other – please describe: \_\_\_\_\_

1.4 Site Address/Location of Land:

1.5 Date Land Acquired:

1.6 Date Remediation Began or is Planned to Begin:

1.7 Nature of Site Use (before acquisition):

- Industrial
- Commercial
- Residential
- Unknown
- Other – please describe: \_\_\_\_\_

---

### 2. Ownership and Legal Interest

2.1 Does your company hold a “major interest” in the land?

*(i.e. freehold, your company is the owner of the land or leasehold with ≥7 years remaining when costs are incurred)*

- Yes – Freehold 100% owned

Yes – Leasehold (remaining lease: \_\_\_\_\_ years)  
 No – please explain your interest: \_\_\_\_\_

**2.2 Are you part of a group?**

Yes – please provide a group structure chart  
 No

**2.3 Was any connected party responsible for causing the contamination?**

No  
 Yes – please explain: \_\_\_\_\_

**2.4 Were you connected (ICTA88/S839) to the landowner or contaminating party at the time the contamination occurred or when the land was acquired?**

No  
 Yes – details: \_\_\_\_\_  
 Unsure

---

**3. Nature and Evidence of Contamination**

**3.1 Was the land in a “contaminated state” at the time of acquisition or before remediation began?**

Yes  
 No  
 Not sure

**3.2 Definition check:** Contaminated means “**as a result of industrial activity, there is a substance in, on or under the land that causes relevant harm or pollution of controlled waters.**”

Based on this definition, is the land contaminated?

Yes  
 No  
 Unsure

**3.3 What type(s) of contamination were identified?**

- Hydrocarbons
- Asbestos
- Heavy metals (lead, cadmium, etc.)
- Gas emissions (methane, CO<sub>2</sub>, etc.)
- Groundwater pollutants
- Other – specify: \_\_\_\_\_

**3.4 Has a professional environmental report or site investigation confirmed the contamination?**

- Yes – attach report
- No
- Pending

**3.5 Was the contamination a result of industrial activity (broadly defined)?**

- Yes (explain what type of activity if known)
- No (explain how the contamination could've occurred if known)

---

**4. Remediation Activities**

**4.1 What types of remediation have been undertaken or are planned?**

- Excavation and removal of contaminated soil
- Soil washing or treatment
- Groundwater treatment
- Barrier or containment installation
- Gas venting systems
- Demolition of contaminated structures
- Other – please describe: \_\_\_\_\_

**4.2 Were the works carried out solely to address contamination and restore the land for productive use?**

- Yes

Partly – please explain: \_\_\_\_\_

No

**4.3 Were these works required by environmental regulations or planning consent conditions?**

Yes

No

Not applicable

**4.4 Were any of the contaminants introduced by your company or a connected party?**

No

Yes – please explain: \_\_\_\_\_

Unsure

---

**5. Expenditure & Funding**

**5.1** Which accounting period(s) (AP(s)) were the direct remediation costs for the contaminated land incurred? \_\_\_\_\_

**5.2 Total estimated or actual remediation cost incurred in the APs above (you can include employed staff time cost, subcontractor, and material cost in remediating the contaminated land): £ \_\_\_\_\_**

**5.3 Breakdown of total estimated cost in 5.2**

- Company employed Staff cost £ \_\_\_\_\_ (a % of the sum of [Gross salary, PAYE, ERs NIC, ERs pension])
- Subcontractors £ \_\_\_\_\_
- Materials purchased £ \_\_\_\_\_

**5.4 Were any of the costs incurred for the remediation in 6.2 funded by a grant, subsidy, or third-party reimbursement?**

No

Yes – please specify: \_\_\_\_\_

**5.5 Were the remediation costs capitalised or expensed in your accounts for the AP(s) in 5.1?**

Capitalised in the balance sheet

- Expensed in the P&L
- WIP/Stock in the balance sheet

5.6 What do you plan to do with the land once it has been remediated/developed. [sell it / use it / Use it for your trade first then sell / rent it]

5.7 is the company considered to be carrying out a trade for the APs being considered in 5.1?

---

## 6 Previous claims

### 6.1 Has your company claimed Land Remediation Relief before?

- Yes – give details if possible
- No

### 6.2 Do you have tax advisers currently supporting this claim?

- Yes – Adviser name: \_\_\_\_\_
- No

---

## 7. Supporting Documentation (please attach if available)

- Environmental site investigation reports
- Photos or video evidence of contamination
- Cost breakdown/invoices for remediation work
- Contracts or tender documents for contractors
- Title deeds or lease agreements
- Group ownership structure (if applicable)
- Previous LRR or HMRC correspondence

---

## Project 3: (Name here) (click the arrow to expand)

### 1. Company & Site Details

1.1 Company Name:

1.2 Company Number:

1.3 Trading Status (select one):

- UK trading company
- UK property investment business (Schedule A)
- Other – please describe: \_\_\_\_\_

1.4 Site Address/Location of Land:

1.5 Date Land Acquired:

1.6 Date Remediation Began or is Planned to Begin:

1.7 Nature of Site Use (before acquisition):

- Industrial
- Commercial
- Residential
- Unknown
- Other – please describe: \_\_\_\_\_

---

### 2. Ownership and Legal Interest

2.1 Does your company hold a “major interest” in the land?

*(i.e. freehold, your company is the owner of the land or leasehold with ≥7 years remaining when costs are incurred)*

- Yes – Freehold 100% owned

Yes – Leasehold (remaining lease: \_\_\_\_\_ years)  
 No – please explain your interest: \_\_\_\_\_

**2.2 Are you part of a group?**

Yes – please provide a group structure chart  
 No

**2.3 Was any connected party responsible for causing the contamination?**

No  
 Yes – please explain: \_\_\_\_\_

**2.4 Were you connected (ICTA88/S839) to the landowner or contaminating party at the time the contamination occurred or when the land was acquired?**

No  
 Yes – details: \_\_\_\_\_  
 Unsure

---

**3. Nature and Evidence of Contamination**

**3.1 Was the land in a “contaminated state” at the time of acquisition or before remediation began?**

Yes  
 No  
 Not sure

**3.2 Definition check:** Contaminated means “**as a result of industrial activity, there is a substance in, on or under the land that causes relevant harm or pollution of controlled waters.**”

Based on this definition, is the land contaminated?

Yes  
 No  
 Unsure

**3.3 What type(s) of contamination were identified?**

- Hydrocarbons
- Asbestos
- Heavy metals (lead, cadmium, etc.)
- Gas emissions (methane, CO<sub>2</sub>, etc.)
- Groundwater pollutants
- Other – specify: \_\_\_\_\_

**3.4 Has a professional environmental report or site investigation confirmed the contamination?**

- Yes – attach report
- No
- Pending

**3.5 Was the contamination a result of industrial activity (broadly defined)?**

- Yes (explain what type of activity if known)
- No (explain how the contamination could've occurred if known)

---

**4. Remediation Activities**

**4.1 What types of remediation have been undertaken or are planned?**

- Excavation and removal of contaminated soil
- Soil washing or treatment
- Groundwater treatment
- Barrier or containment installation
- Gas venting systems
- Demolition of contaminated structures
- Other – please describe: \_\_\_\_\_

**4.2 Were the works carried out solely to address contamination and restore the land for productive use?**

- Yes

Partly – please explain: \_\_\_\_\_

No

**4.3 Were these works required by environmental regulations or planning consent conditions?**

Yes

No

Not applicable

**4.4 Were any of the contaminants introduced by your company or a connected party?**

No

Yes – please explain: \_\_\_\_\_

Unsure

---

**5. Expenditure & Funding**

**5.1** Which accounting period(s) (AP(s)) were the direct remediation costs for the contaminated land incurred? \_\_\_\_\_

**5.2 Total estimated or actual remediation cost incurred in the APs above (you can include employed staff time cost, subcontractor, and material cost in remediating the contaminated land): £ \_\_\_\_\_**

**5.3 Breakdown of total estimated cost in 5.2**

- Company employed Staff cost £ \_\_\_\_\_ (a % of the sum of [Gross salary, PAYE, ERs NIC, ERs pension])
- Subcontractors £ \_\_\_\_\_
- Materials purchased £ \_\_\_\_\_

**5.4 Were any of the costs incurred for the remediation in 6.2 funded by a grant, subsidy, or third-party reimbursement?**

No

Yes – please specify: \_\_\_\_\_

**5.5 Were the remediation costs capitalised or expensed in your accounts for the AP(s) in 5.1?**

Capitalised in the balance sheet

- Expensed in the P&L
- WIP/Stock in the balance sheet

5.6 What do you plan to do with the land once it has been remediated/developed. [sell it / use it / Use it for your trade first then sell / rent it]

5.7 Is the company considered to be carrying out a trade for the APs being considered in 5.1?

---

## 6 Previous claims

### 6.1 Has your company claimed Land Remediation Relief before?

- Yes – give details if possible
- No

### 6.2 Do you have tax advisers currently supporting this claim?

- Yes – Adviser name: \_\_\_\_\_
- No

---

## 7. Supporting Documentation (please attach if available)

- Environmental site investigation reports
- Photos or video evidence of contamination
- Cost breakdown/invoices for remediation work
- Contracts or tender documents for contractors
- Title deeds or lease agreements
- Group ownership structure (if applicable)
- Previous LRR or HMRC correspondence

---