

# Land Remediation Relief: A Guide

Land Remediation Relief (LRR) is a UK tax relief scheme that helps businesses offset the costs of cleaning up contaminated land. This guide will walk you through the eligibility criteria, claiming process, and benefits of LRR.



# What is Land Remediation Relief?

## Tax Incentive

LRR provides a tax deduction for eligible remediation costs, reducing your overall tax liability.

## Environmental Benefit

LRR encourages businesses to proactively address contaminated land, promoting a cleaner and healthier environment.

## Financial Advantage

By reducing your tax burden, LRR frees up capital for reinvestment in your business and future projects.





# Types of Contamination

The following are some common examples of eligible contamination:

- **Asbestos:** The presence of asbestos in buildings or soil is a common issue on older industrial sites. Costs associated with safely removing and disposing of asbestos qualify for Land Remediation Relief.
- **Heavy Metals:** Contamination from heavy metals such as lead, mercury, or arsenic, often found in the soil of former industrial sites, qualifies for relief.
- **Hydrocarbons:** Sites contaminated with petroleum products, solvents, or other hydrocarbons can also qualify. This includes areas affected by spills or leaks from underground storage tanks.
- **Japanese Knotweed:** The removal and disposal of Japanese Knotweed, an invasive plant species that can cause significant structural damage, are eligible for Land Remediation Relief.
- **Derelict Structures:** The removal of derelict buildings or structures that pose a risk to health and safety also qualifies. This can include old factories, warehouses, or other unsafe structures.





# Eligibility Criteria: Qualifying Expenditures

**1**

## **Contaminated Land**

The land must be classified as contaminated under UK regulations, requiring remediation.

**2**

## **Remediation Costs**

Costs incurred for cleaning up the contamination, including site investigation, removal, and disposal, are eligible.

**3**

## **Business Use**

The land must be used for commercial purposes, including manufacturing, retail, or industrial activities.

# Site Investigation and Remediation Costs

## Site Investigation

This includes analyzing soil and groundwater samples to identify the extent and nature of contamination.

## Remediation

This involves implementing the necessary cleanup measures, such as excavation, treatment, and disposal of contaminated materials.

## Monitoring

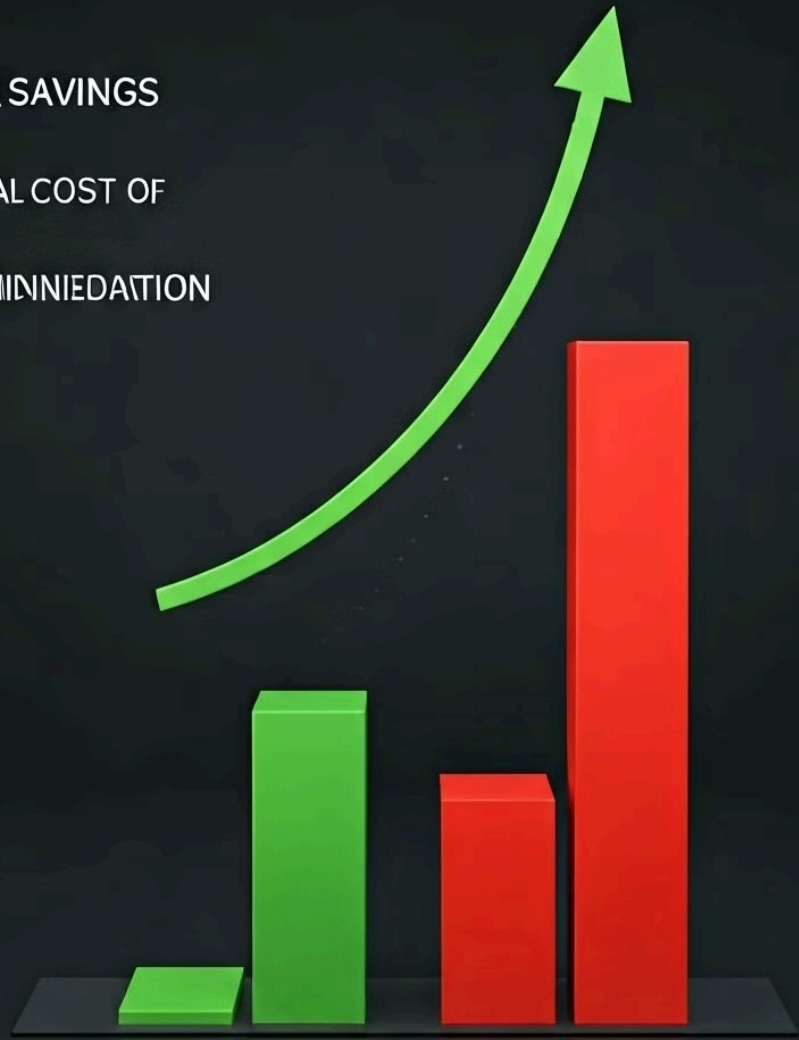
Post-remediation monitoring ensures that the cleanup was successful and that the land is safe for future use.

# Claiming the Relief: Documentation Requirements

Report	Detailed report outlining the site investigation, remediation plan, and monitoring results.
Invoices	Original invoices for all eligible remediation costs, including site investigation, cleanup, and disposal.
Proof of Ownership	Documentation confirming ownership of the contaminated land and business use.



TAX SAVINGS  
TOTAL COST OF  
REMEDIATION



# Calculating the Tax Benefit

1

## Assess Eligible Costs

Identify all qualifying remediation expenses incurred during the tax year.

2


## Calculate Tax Deduction

The LRR rate is applied to the eligible costs, resulting in a tax deduction.

3

## Reduce Tax Liability

The tax deduction reduces your overall tax liability, effectively lowering your tax bill.



# Maximising Your Savings with The Funding Navigator

1

## Expert Advice

Our team of tax specialists provides expert guidance on LRR eligibility and claiming requirements.

2

## Customized Strategies

We develop tailored strategies to maximize your LRR benefits and minimize your tax liability.

3

## Seamless Application

We streamline the application process, ensuring all necessary documentation is accurate and complete.



# Next Steps: Applying for Land Remediation Relief

Contact The Funding Navigator today to discuss your LRR eligibility and learn how we can help you maximise your tax savings.

[www.thefundingnavigator.co.uk](http://www.thefundingnavigator.co.uk)

