

Land Remediation Tax Relief (LRR)

Companies can claim enhanced tax relief for a number of qualifying remedial activities that bring derelict land and buildings back into use by treating or removing contaminants in land and property.

Land Remediation Relief allows an additional deduction for Corporation Tax at a rate of 150% allowance for investors and owner occupiers, and 50% for developers.

Example; An investment company is converting some barns to a terrace of residential houses

and incurs a cost of £80,000 to remove asbestos cement sheets from the walls and roof. By claiming LRR the company will save £22,800 off their corporation tax bill.

This relief can be back dated by up to three financial years, check with your accountant if you have incurred any qualifying costs over this period of time. If the deduction gives rise to a loss then you can claim a cash tax credit from HMRC.

Qualifying activities include:



Asbestos Removal



Removal of Contaminated Soil



Building Foundations & Rubble



Removal of Contaminated Tanks



Oil Spills



Chemicals & Gases



Japanese Knotweed

Contact Us

Find out how we can help streamline the front end of your development or refurbishment project, ensuring surveys and remedial works fit seamlessly into your schedule of works, and by utilising extra cost savings such as LRR.

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