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STATUTORY INSTRUMENTS

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**2009 No. 2037**

**The Corporation Tax (Land Remediation Relief) Order 2009**

**Land in a contaminated state**

**3.—(1)** Section 1145(2) of the Act (land “in a contaminated state”) shall not apply where the following are present in, on or under the land—

- (a) arsenic,
- (b) arsenical compounds,
- (c) Japanese Knotweed, or
- (d) radon.

(2) This article is limited so that it has effect only in relation to—

- (a) that part of the land where the items listed in paragraph (1) are present, and
- (b) expenditure incurred for the purpose of remedying or mitigating the effects of relevant harm caused by the presence of one or more of the listed items.