## STATUTORY INSTRUMENTS

## 2009 No. 2037

## **CORPORATION TAX**

The Corporation Tax (Land Remediation Relief) Order 2009

Made - - - 21st July 2009

Laid before the House of

*Commons - - 23rd July 2009* 

Coming into force 13th August 2009

## THE CORPORATION TAX (LAND REMEDIATION RELIEF) ORDER 2009

- 1. Citation, commencement and effect
- 2. Interpretation
- 3. Land in a contaminated state
- 4. Relevant contaminated land remediation: specified activity
- 5. Relevant contaminated land remediation: specified enactments
- 6. Relevant derelict land remediation: specified purposes
- 7. Exception from condition that land be in a contaminated state at time of acquisition

Signature

**Explanatory Note**