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HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
([/government/organisations/hm-revenue-customs](#))

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CIRD61300 - Land Remediation Relief: What is “land in a contaminated state”? : "Relevant Harm: contents"

[This section applies to expenditure
incurred on or after 1 April 2009](#)

[CTA09/S1145](#)

Land is in a contaminated state if **relevant harm** is being caused or there is a serious possibility that relevant harm will be caused.

"Relevant harm" is defined as meaning:

- a. death of living organisms or significant injury or damage to living organisms,
- b. significant pollution of controlled waters,
- c. a significant adverse impact on the ecosystem,
or
- d. structural or other significant damage to buildings or other structures or interference with buildings or other structures that significantly compromises their use.

HMRC accept that the likelihood of relevant harm occurring varies according to the land use.

This section contains the following further guidance on establishing whether or not relevant harm is being caused or there is a serious possibility that relevant harm will be caused.

In many cases, the evidence needed to show whether or not these tests have been satisfied will have been gathered as part of the planning process, before the work is even carried out.

CIRD61305 **[Relevant harm to buildings](#)**
([/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61305](#))

CIRD61315 **[Relevant harm and the planning system](#)**
([/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61315](#))

CIRD61320 **[Relevant harm: Guidance on developing contaminated sites](#)**
([/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61320](#))

CIRD61325 **[Risk Assessments](#)**

[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61325\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61325)

CIRD61330 [Categorisation of risk](#)

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CIRD61335 [Soil guideline values](#)

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