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HMRC internal manual

Corporate Intangibles Research and Development Manual

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

Published 11 March 2016

Updated: 10 September 2025 - [See all updates](#)

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CIRD60120 - Land Remediation Relief: Exclusions: Polluter pays: Contents FA01/Sch22/Para12 (4)

CTA09/S1150

The principle that the polluter should bear the cost of cleaning up any pollution is fundamental to the policy behind Land Remediation Relief.

Under the scheme it is intended that the polluter, and any party connected to the polluter, do not

obtain the relief.

Who is the Polluter?

For the purposes of Land Remediation Relief, a company that is responsible (either wholly or only partly) for the land becoming contaminated or derelict is treated as the polluter and cannot have the relief.

This also applies if the polluter was a person with a relevant connection to the company (see [CIRD69025 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird69025\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird69025) for a definition of a person with a relevant connection).

CIRD60125 **[More than one polluter](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird60125)**
 (/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird60125)

CIRD60130 **[Deliberate or accidental pollution](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird60130)**
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CIRD60135 **[Who is the polluter - acquiring land in a contaminated state](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird60135)**
 (/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird60135)

CIRD60140 **[Acquiring land in a contaminated state - examples](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird60140)**
 (/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird60140)

CIRD60145 **[“Polluter Pays” - who has a “relevant connection” to the polluter?](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird60145)**
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CIRD60150 **[Polluter retains an interest in the land - 1 April 2009 onwards](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird60150)**
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CIRD60155 **Polluter - “slice of the action” contracts - 1 April 2009 onwards**

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CIRD60160 **Polluter obtains benefit of the relief**

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CIRD60165 **Underground car parks**

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CIRD60170 **Polluter pays - derelict land**

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