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HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
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CIRD60130 - Land Remediation Relief: Exclusions: Polluter Pays: Deliberate or accidental polluter

The “polluter pays” principle applies where a company, or a person with a relevant connection to the company, was responsible for the contamination or dereliction.

It applies whether the pollution occurred because of something:

- the company did (such as burying contaminated waste) or
- the company failed to do (such as contamination due to oil leaks from a tank due to inadequate maintenance).

It does not matter that at the time the company took the action that caused the contamination, it was accepted practice in that industry and not thought to be contamination. If the company was responsible for contamination, whose removal costs would otherwise qualify for the relief, then they cannot claim the relief.

Example - Not seen previously as pollution

“A Ltd purchased a piece of land and contracted for a builder, X Ltd to construct a building on part of the site. In accordance with practice at the time, X Ltd used loose fill asbestos insulation.”

“A Ltd are renovating the premises and as part of the renovations, contracted with Y Ltd, a specialist in dealing with asbestos, to remove the asbestos insulation. During the renovations A Ltd ensure that the work is done in accordance with HSE guidelines.”

“A Ltd cannot claim Land Remediation Relief for the cost of removing the asbestos insulation material as they were responsible for the construction of the building. The fact that the use of asbestos insulation material was normal practice at the time (and for some years after) does not alter the position.”

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