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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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CIRD61405 - Land Remediation Relief: What is "land in a contaminated state"? Natural contaminants: Arsenic

This section applies to expenditure
incurred on or after 1 April 2009

CTA09/S1145 (3) & SI09/2037/REG3

The requirement that the contamination must be
present as a result of industrial activity does not

apply to arsenic or arsenical compounds.

Arsenic (a toxic carcinogen which readily pollutes water supplies) and arsenical compounds may be present either naturally or as a result of industrial activity. It can sometimes be difficult to identify the origin of the contamination.

Because it is specifically included in the list of qualifying naturally occurring contaminants ([CIRD61400](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61400) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61400>)) you do not have to identify the cause of Arsenic contamination.

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