

**Beta** This part of GOV.UK is being rebuilt – [find out what beta means \(/help/beta\)](#)

## 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](#)

[Back to contents](#) > [CIRD60000](#) > [CIRD60050](#) > [CIRD61000](#) > [CIRD61200](#)

## CIRD61210 - Land Remediation Relief: What is “land in a contaminated state”?: Exclusions

**This guidance applies to  
expenditure incurred on or after 1  
April 2009.**

The legislation identifies a number of situations in which land is not “in a contaminated state” and so does not qualify for Land Remediation Relief.

This section contains the following guidance:

## [CIRD61215](#) Exclusions: Air & Water

---

## [CIRD61220](#) Exclusions: Living organisms

---

← **Previous page**  
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61205)

---

→ **Next page**  
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61215)



**OGI**

All content is available under the [Open Government Licence v3.0](#), except where otherwise stated



© Crown copyright