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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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## CIRD60125 - Land Remediation Relief: Exclusions: Polluter Pays: More than one polluter

### FA01/Sch22/Para12 (4)

### CTA09/S1150 (1)

It is important to note that, because a party that is wholly or only partly responsible (by their action or inaction) for the land being contaminated is treated as the polluter, more than one person may be

treated as the polluter for the purposes of Land Remediation Relief.

There is no apportionment of responsibility for the contamination. Where a company (or a person with a relevant connection) is treated as the polluter then that company cannot claim Land Remediation Relief on any part of the cost of cleaning up that site.

### **Example - Partly responsible**

“A Ltd acquires a long-standing factory from B Ltd. The site has been contaminated by waste from B’s trade. A Ltd continues to operate the site for 5 years before installing equipment to remove the waste. Although the vast majority of the contamination took place before A Ltd acquired the site, the contamination also continued whilst A Ltd operated the site.”

“Both A Ltd and B Ltd are treated as the polluter for the purposes of Land Remediation Relief. A Ltd cannot claim Land Remediation Relief in respect of any of the costs of cleaning up the contamination as it was partly responsible for the contamination. This applies even though B Ltd was responsible for the vast majority of the contamination.”

### **Example - different contaminants**

“C Ltd acquired a site from D Ltd. At the time the site was acquired the land was in a contaminated state. C Ltd then operated from the site for a number of years, causing further pollution with a different contaminant. C Ltd then decides to clean up the site and re-develop.”

“C Ltd cannot claim Land Remediation Relief as they were partly responsible for the site being contaminated. The fact that D Ltd caused a different type of contamination does not affect this position.”

There is further guidance on when a company that acquires land in a contaminated state is treated as a polluter in [CIRD60135 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird60135\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird60135), “Who is the polluter - acquiring land in a contaminated state.”

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