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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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## CIRD69025 - Land Remediation Relief: Definitions: Person with a relevant connection to a company [CTA09/S1178](#)

### [FA01/SCH22/PARA31 \(4\)](#)

The question of whether a person is connected to a company is determined in accordance with the broad definition in CTA10/S1122.

A person has a **relevant connection** to a company, where the company's land is in a contaminated state wholly or partly as a result of anything done, or not done, at any time by that person, if:

- the person was connected to the company at that time; or
- the person was connected to the company at the time when the major interest in the (for expenditure incurred on or before 31 March 2009 simply the interest in the) land was acquired, or
- the person was connected to the company at any time when the land remediation is, or was, undertaken by the company.

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