

**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](#)  
> [CIRD61300](#)

## CIRD61320 - Land Remediation Relief: What is “land in a contaminated state”? : Relevant harm - guidance on developing contaminated sites

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

The Authorities around the United Kingdom have published guidance for local planning authorities

and developers on developing land in a contaminated state.

For example in England there is Planning Policy Statement PPS23, Planning and Pollution Control. The Scottish Executive has published Planning Advice Note PAN33, Development of Contaminated Land. And the Welsh Local Government Association, Welsh Assembly and Environment Agency have jointly produced a publication “Land Contamination: a guide for developers”.

Defra and the Environment Agency have published the Model Procedures for the Management of Land Contamination (CLR11). This provides the technical framework for structured decision-making about land contamination. They assist all those involved in “managing” the land - in particular landowners, developers, industry, professional advisors, planners and regulators.

In addition the National House Building Council, the Environment Agency and the Chartered Institute of Environmental Health has published “Guidance for the Safe Development of Housing on Land Affected by Contamination R&D66” 2008.

The planning guidance provided to developers and planning authorities is updated from time to time to reflect developments in best practice.

### **Planning applications:**

A local planning authority may ask for a preliminary risk assessment to be submitted along with the planning application. The purpose of the preliminary risk assessment is to develop an initial understanding of the site and its circumstances, the likelihood for contamination, and to establish whether or not there are potentially unacceptable risks.

In cases where potentially unacceptable risks have been identified, the local planning authority

will usually ask for further steps for risk assessment including a more detailed site investigation, quantitative risk assessment, and where appropriate a remediation strategy.

← **Previous page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61315)

---

→ **Next page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61325)



**OGI**

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



© Crown copyright