

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](#)
> [CIRD61500](#)

CIRD61510 - Land Remediation Relief: What is "land in a contaminated state"? Relevant Contaminated Land Remediation: Methods of remediation - in- ground barriers and cut-off walls

This technique does not remove the contamination and instead it isolates the contamination by putting a physical barrier around it. The barriers may be built of sheet piles, geo-membranes or a cement based slurry.

The nature of a barrier, such as cement based slurry, can be varied according to the nature of the contamination present.

Example:

“A Ltd are developing a housing estate. There is contamination on part of the site. To prevent contamination of a nearby water course, A Ltd installs a barrier. This prevents the contamination leaching from the soil into the stream.”

“A Ltd can claim Land Remediation Relief as it is preventing the “serious possibility of relevant harm” by containing the contamination and preventing significant pollution of controlled waters.”

← Previous page

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61505)

→ Next page

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61515)



OGL

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



© Crown copyright