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HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
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CIRD61205 - Land Remediation Relief: What is “land in a contaminated state”?: From 1 April 2009: Land in a Contaminated State

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

Land is in a contaminated state only if there is
something in, on or under the land which causes

“relevant harm”, or there is a serious possibility that “relevant harm” will be caused.

The level of risk from a contaminant will vary according to the land use. This is reflected in the approach in planning guidance in the UK, which is to ensure that land is in a fit state for its current or intended use.

For expenditure to qualify for Land Remediation Relief, the contamination must also be present as a result of industrial activity- see [CIRD61250](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61250) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61250>). There are a few exceptions to this rule introduced by the Treasury under powers to extend Land Remediation Relief, by Order. The Treasury has used the powers to extend the relief to include expenditure on treating land contaminated by Japanese Knotweed, radon and arsenic.

You should not view the question of what constitutes “land in a contaminated state” for the purposes of Land Remediation Relief in isolation. There is extensive planning guidance for those dealing with land in a contaminated state. A developer following best practice should have already gathered the information needed to show whether or not the land is contaminated for the purposes of Land Remediation Relief before the physical development commences.

The following guidance covers how to apply the statutory tests and what is specifically excluded from relief:

[CIRD61210](#) Exclusions

[CIRD61215](#) Interaction with relief for derelict land

[CIRD61250](#) Industrial activities

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