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HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
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CIRD60145 - Land Remediation Relief: Exclusions: Polluter Pays: Who has "relevant connection" to the polluter? FA01/Sch22/Para31 (4)

CTA09/S1178

Land Remediation Relief is not available if the land is in a contaminated or derelict state wholly or partly as a result of anything done, or not done, at any time by a person other than the claimant

company, if the person was connected to the company:

- at that time, or
- at the time when the land was acquired, or
- at any time when the land remediation is, or was, undertaken by the company.

The question of whether a person is connected to a company is determined in accordance with the provisions of ICTA88/S839 (connected persons).

Example - Connected Party

A Ltd operated a factory. In the course of their operations asbestos waste was buried on the site. Twenty years later the factory has closed and the site has been transferred to a group company, B Ltd, to be redeveloped. As part of the work, B Ltd engages specialist contractors to remove all the asbestos waste.

As a connected party of the polluter, B Ltd cannot claim Land Remediation Relief on the cost of the asbestos removal.

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