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HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
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CIRD61505 - Land Remediation Relief: What is "land in a contaminated state"? Relevant Contaminated Land Remediation: Methods of remediation - cover systems

Cover systems involve placing a layer of material over the contaminated ground in order to either provide a barrier between the contamination and site-users or to prevent the infiltration of rain and drainage water into the ground to protect

controlled waters. Cover systems do not remove the contamination, but do prevent or mitigate the effect of the contamination.

Example:

“A Ltd are developing a housing estate. A Ltd carries out a risk assessment in accordance with good practice and find that on part of the site, the level of heavy metal contamination is considered to pose an unacceptable risk. A Ltd installs a cover system to prevent future residents from coming into contact with the contaminated ground. The cap acts a barrier protecting future home owners from the contamination beneath. As a result what is called the “exposure pathway” between the source of contamination and the people living there is broken and there is no risk of the people being affected, for example as a result of eating home grown vegetables.”

A Ltd can claim Land Remediation Relief on the cost of installing the cover system. The land was contaminated for the purposes of Land Remediation Relief, as the level of contamination exceeded relevant Soil Guideline Values for that type of housing development. And the cover system that A Ltd installed to minimise the “serious possibility of relevant harm” is not excluded by Treasury Order.

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