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HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
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[Back to contents](#) > [CIRD60000](#) > [CIRD60050](#) > [CIRD61000](#) > [CIRD61200](#)

CIRD61265 - Land Remediation Relief: What is “land in a contaminated state”?: Evidence for Industrial activity - preliminary risk assessment

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

A key part of the preliminary risk assessment is to establish the history of the site. The desk study that forms part of this assessment provides an

indication of what contaminants are likely to be present on the site.

To ensure that the desk study is for the correct site, the report will contain a six figure National Grid Reference to precisely identify the site.

The type of evidence that a desk study may contain includes:

- Historic maps - it is important to note that the contamination could have been carried into the site from adjoining areas;
- Historic photographs;
- Previous planning history;
- Historical information such as contemporary business directories;
- Local history publications or corporate histories; and
- Evidence as to the underlying geology - this is particularly important as it should show whether it is possible that the contamination could have occurred naturally. That there is no natural source of the contamination is a strong indicator that it has been introduced by man.

Some of the data may have been obtained from a commercial supplier. Planning guidance says that this, on its own, is not a desk study.

← **Previous page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61260)

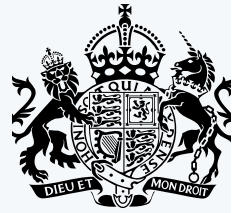
→ **Next page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61270)



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