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HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
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CIRD61260 - Land Remediation Relief: What is “land in a contaminated state”?: Evidence for Industrial activity

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

CTA09/S1145 (2)(b)

In most cases, the evidence that HMRC look for
will have been gathered by a developer working

during the preliminary risk assessment carried out as part of the planning process.

For example, a developer has to identify and assess the potential hazards on a site as part of the process of applying for planning permission. This includes identifying the history of the site and its environmental setting as these will indicate the potential for contamination on the site.

As part of the preliminary risk assessment, it is good practice to carry out what is often called a desk study. For example, a local authority will usually require that a desk study be submitted along with the outline planning application. Where there is potential contamination then the developer has to carry out additional investigations. These investigations will typically include a site reconnaissance and exploratory investigation.

HMRC accept the evidence presented within a preliminary risk assessment report as evidence of the probable cause of the pollution. The risk assessment will include a map reference and details to identify the specific area covered.

Where no desk study has been carried out, HMRC accept evidence of the type that is used in a desk study: It is the claimant's responsibility to ensure that they have sufficient evidence to establish their claim.

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