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## HMRC internal manual

# Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)  
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## CIRD61330 - Land Remediation Relief: What is “land in a contaminated state”? : Categorisation of risk

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

The question is how the results of a risk assessment carried out as part of the planning process compare to the statutory definition of “relevant harm” for Land Remediation Relief.

In some cases there are trigger thresholds such as soil guideline values (see [CIRD61335](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61335) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61335>)). In other cases the developer will have to carry out a qualitative risk assessment.

### Example:

“A Ltd carries out a risk assessment and decides that there is a risk of harm to human health if they do not carry out appropriate remediation, but that if any harm were to occur it would probably be relatively mild.”

“A Ltd cannot claim Land Remediation Relief as the health implications are low.”

### Example:

“B Ltd establishes that there is contamination present on the site. They carry out a risk assessment which shows that harm is likely to be caused unless they take remedial action. They also establish that the impact on human health would be severe enough that they would be unable to obtain planning permission for the proposed land use.”

“B Ltd can claim Land Remediation Relief as there is a high probability that the contamination would cause harm and that the harm would be severe enough to prevent re-use of the site.”

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