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HMRC internal manual

Corporate Intangibles Research and Development Manual

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[Back to contents](#) > [CIRD60000](#) > [CIRD60050](#) > [CIRD61000](#) > [CIRD61200](#)
> [CIRD61300](#)

CIRD61315 - Land Remediation Relief: What is “land in a contaminated state”?: Relevant harm and the planning system

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

Land Remediation Relief should not be seen in isolation. It is part of the wider approach to dealing with the problem of land in a contaminated state. The policy aim is to bring such land back into productive use.

The planning systems around the UK are also part of the approach to re-developing land in a contaminated state.

This part of the guidance looks at the overlap between Land Remediation Relief and the planning systems. In particular it looks at where HMRC will accept the evidence that a developer will have gathered as part of the planning process. In many cases, a developer will know from the evidence gathered as part of the planning process that they are (or are not) able to claim Land Remediation Relief on the work carried out.

The planning rules in the different parts of the United Kingdom are intended to ensure that land is in a fit state for its current or intended use. HMRC accept the underlying basis that the level of risk will vary according to the land use is also appropriate to Land Remediation Relief.

← **Previous page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61305)

→ **Next page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61320)



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