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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](#)
> [CIRD61300](#)

CIRD61325 - Land Remediation Relief: What is “land in a contaminated state”?: Risk Assessments

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

When dealing with land potentially affected by contamination, it is good practice to undertake a risk assessment to decide what work, if any, should be done to make the site suitable for its current or proposed use.

There is a lot of technical and procedural guidance on how to carry out a risk assessment for land contamination. It is important that appropriate expertise is used because of the differences in approach to assessing risks to human health, buildings, ecosystems, and the pollution of controlled waters.

For example, the Contaminated Land Exposure Assessment (“CLEA”) model and its supporting framework guidance provides an approach to assess the risks only posed to human health from long-term exposure. This guidance does not consider short-term risks to human health or any risk to other receptors such as buildings or controlled waters.

HMRC Approach:

HMRC will accept the results of the risk assessment submitted to the local planning authority, as evidence of the level of contamination, provided that the risk assessment has been carried out in accordance with the appropriate guidance and standards applying at that time for that type of site.

Example:

“A Ltd carries out a risk assessment and establishes that the level of a particular contaminant exceeds the soil guideline value for that type of proposed land use. A Ltd takes steps to mitigate the relevant harm by capping over the contaminated layer.”

“After the work is completed, but before A Ltd claims Land Remediation Relief, revised guidance is issued. Under the revised guidance, the level of risk from that contaminant in that type of soil is reduced. A risk assessment under the new guidance would have found that the soil guideline value was not exceeded.”

“A Ltd can still claim Land Remediation Relief on the costs of the capping layer because, at the time the work was carried out, it was considered that there was a serious possibility of relevant harm. The later re-categorisation of the risk does not deny A Ltd relief for the work undertaken consequent upon the earlier timeous study.”

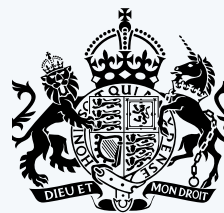
← **Previous page**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61320)

→ **Next page**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61330)



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