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HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
([/government/organisations/hm-revenue-customs](#))

Published 11 March 2016

Updated: 10 September 2025 - [See all updates](#)

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CIRD61530 - Land Remediation Relief: What is "land in a contaminated state"? Relevant Contaminated Land Remediation: Methods of remediation - different grades of cement

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

CTA09/S1146 (3)

Some contaminants, such as iron sulphates, present in the soil can corrode cement. As a result it may be necessary to use a different quality of cement to avoid corrosion

Land Remediation Relief is not available where the contamination comes from natural sources, such as the underlying rock strata. Such contamination is not included in the list of exceptions at [CIRD61400 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61400\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61400).

The purpose of the higher grade of cement is to prevent or mitigate the possibility of relevant harm. Where the contamination is the result of industrial activity, Land Remediation Relief is available for the **additional cost** (see [CIRD63100 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird63100\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird63100)) arising from using a higher grade of cement or concrete.

HMRC accept that the “relevant harm” test is satisfied where a higher grade of concrete or cement is required to comply with the appropriate British Standard, which from 2004 is BS 8500: Standards for concrete.

Example:

“X Ltd acquires a site for re-development. The desk study shows that the site had been previously used as a parking lot by a transport company. Further work shows that the site has high levels of sulphate. The underlying rock is not rich in sulphate and the contamination is traced to the rubble used to create a hard standing for the lorries, which includes sulphate rich blast furnace slag. X Ltd uses higher grade cement in line with the British Standard.”

“X Ltd can claim Land Remediation Relief on the **additional cost** of using the higher grade cement as the sulphate contamination is from

industrial activity and X Ltd has acted in accordance with the British Standard applicable at the time.”



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