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HMRC internal manual

Corporate Intangibles Research and Development Manual

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

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CIRD60100 - Land Remediation Relief: Exclusions: contents

Land Remediation Relief is not available:

- Where arrangements have been put in place which either create or enhance a claim, or
- For cleaning up nuclear sites, or
- Where the company, or a party connected to the company, was responsible in any way (by action or inaction) for causing the contamination or dereliction (the “polluter pays” principle), or

- For landlords, where the contamination is caused by a tenant.

This section contains the following further guidance on these exclusions:

CIRD60105 [Arrangements put in place which either create or enhance a claim](#)

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CIRD60115 [Nuclear Sites](#)

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CIRD60120 [Polluter](#)

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CIRD60190 [Landlords](#)

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