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HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
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CIRD61501 - Land Remediation Relief: What is "land in a contaminated state"? Relevant Contaminated Land Remediation: Preventing, minimising, remedying or mitigating CTA09/S1146

A very wide range of measures are used to address the problem of land in a contaminated state. This is not a static arena, as the technology

is changing. This section sets out some of the types of work that can attract Land Remediation Relief.

Terms that are often used in dealing with land in a contaminated state are:

- The source - the source of contamination
- The exposure pathway - how the contamination moves
- The receptors - who or what is affected by the contamination

In re-developing land in a contaminated state, options appraisal is the second part of the overall process of risk management and follows on from the risk assessment. There are three main stages of option appraisal:

1. Identify the practical remediation options
2. Decide which of the options is best suited to the case
3. Plan the remediation process, which may involve combining a number of the options

This section sets out some of the types of work that can qualify for Land Remediation Relief. Please note that this list is not exhaustive and that there are many other methods that qualify for relief; and new methods are developing and coming on the scene.

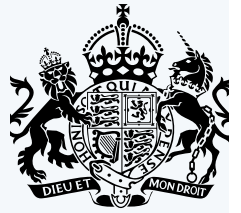
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