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HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
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CIRD60190 - Land Remediation Relief: Exclusions: Landlords

CTA09/S1150

CTA09/S1178A

A Landlord cannot claim Land Remediation Relief for cleaning up contamination caused by one of their tenants.

A Landlord can claim relief for cleaning up contamination that was already present when they

acquired the property from an unconnected person with no 'slice of action' payment. For further information on "slice of action" agreements, see [CIRD60155 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird60155\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird60155).

Example

"A Ltd lets industrial premises to B Ltd, whose processes produce a certain amount of contamination. A Ltd decides to buy out the remaining 9 years of B Ltd's lease and re-develop the site for residential use."

"A Ltd engages a specialist remediation contractor to bring the site up to a standard that can be used for residential purposes."

"A Ltd cannot claim Land Remediation Relief as the site was not contaminated when it acquired its interest in the site. A Ltd is also the polluter as it allowed B Ltd to carry out a process that was contaminating the site."

Example

"A Ltd purchases an old factory site divided into small industrial units. Although none of the current tenants are causing pollution, the site is contaminated from activities carried on previously. The contamination is contained within one area of the site."

"After a year, A Ltd buys out the remaining tenants and re-develops the site for residential use. Because the level of contamination is too high for a residential development, A Ltd has to remediate the site."

"A Ltd can claim Land Remediation Relief as the land was already contaminated at the time of acquisition and nothing has been added to it subsequently."

“A Ltd is not the polluter as the contamination has not spread during its period of ownership (see CIRD60135).”

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