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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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CIRD60160 - Land Remediation Relief: Exclusions: Polluter Pays: Polluter obtains benefit of relief [CTA09/S1150 \(3\)\(b\)](#)

The legislation excludes from the relief cases where the land is sold by the polluter (or a person with a relevant connection to the polluter) and the sale price agreed reflects the value of the land in a decontaminated state.

Example:

“A Ltd, knowing of the possible availability of relief, negotiates with B Ltd to pay more than the open market value for the site in such a contaminated state; agreeing a price nearer to that which it would have commanded if not contaminated.”

“A Ltd, the polluter, is being paid a price that does not reflect the true state of the land. Developer B cannot therefore claim relief.”

This is an anti-avoidance provision. Before entering into argument, Officers of HMRC should **make a report** of the facts to BAI Business Profits.

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