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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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CIRD61305 - Land Remediation Relief: What is “land in a contaminated state”? : Relevant Harm to buildings

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

CTA09/S1145 (4)(d)

Relevant harm to a building or structure is
structural or other significant damage or

interference that significantly compromises the use of the building.

For example, the presence of asbestos in a dangerous state would cause relevant harm if it meant that one floor of an eight storey building had to be sealed off and could not be used until remedial action had been taken.

A further example of relevant harm to buildings is the problems caused by sulphates on certain types of cement. For further information on this see [CIRD61530 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61530\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61530)

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