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HMRC internal manual

Corporate Intangibles Research and Development Manual

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

Published 11 March 2016

Updated: 10 September 2025 - [See all updates](#)

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CIRD61270 - Land Remediation Relief: What is “land in a contaminated state”? : Evidence for Industrial activity - Industry profiles

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

The Environment Agency web-site has DoE Industry Profiles (prepared by the Department of the Environment) which provide information on the processes, the materials and the waste leading to

contamination of the land. The information identifies what is associated with particular industries.

If the underlying geology means that:

- the contamination is unlikely to be natural, and
- the DoE Industry Profile shows the contamination is associated with a previous industrial use of the site

then HMRC accept that the contamination arose from that industrial activity.

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