HM Treasury

Reforming Land Remediation Relief

Consultation

July 2026

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Ministerial Foreword

Delivering sustained economic growth is the central mission of this government. By taking the action needed to build the homes, infrastructure and investment that communities and businesses across the country need, we are continuing to deliver on that mission.

One of the government's central objectives over this Parliament is to get Britain building again, including through the delivery of 1.5 million new homes. The government has been clear that the first port of call for development should be brownfield land and is pursuing planning reforms to make the system clearer, faster and more predictable, while supporting sustainable development in the places where people want to live and work.

Brownfield sites can play an important role in meeting the country's housing and economic needs. They can support regeneration, make better use of land in existing towns and cities, and help reduce pressure on greenfield sites. However, the government recognises that bringing contaminated or derelict land back into productive use can be complex, costly and uncertain, and that tax reliefs should be effective, well-targeted and straightforward for businesses to use.

Land Remediation Relief was introduced to support the remediation of contaminated and derelict land. The government has reviewed the relief and concluded that, while it provides meaningful benefit in some cases, it is not fully achieving its objective of incentivising the remediation and redevelopment of brownfield land.

This consultation therefore seeks views on a set of potential reforms to make Land Remediation Relief more accessible, better targeted and more closely aligned with the practical realities of brownfield development. These include options to align the relief more closely with planning processes, update the treatment of derelict land, and address the timing mismatch between when expenditure is incurred and when relief is obtained for developers.

The government will only proceed with these reforms if we are confident that they will present meaningful, cost-effective support for brownfield remediation and development.

That is why we want to hear from developers, businesses, local authorities, tax professionals and other interested stakeholders on how these proposals would work in practice.

I thank you in advance for your engagement.

Dan Tomlinson

Exchequer Secretary to the Treasury

Chapter 1
Introduction

Background

1.3 Land remediation relief (LRR) is a Corporation Tax relief aimed at incentivising the regeneration of brownfield land and reducing pressure to develop greenfield sites. The legislation for LRR is set out in Part 14 of the Corporation Tax Act 2009 and associated Statutory Instruments. The relief provides an additional 50% deduction for eligible revenue expenditure on top of the 100% deduction normally available for revenue expenditure, and a 150% deduction for eligible capital expenditure. Capital expenditure that is eligible for capital allowances is not eligible for LRR. Eligible expenditure is specified in legislation. Loss-making companies can surrender their losses for a 16% below-the-line cash tax credit.

1.4 There are two elements to the relief:

- **Contaminated land**. Expenditure incurred in preventing, minimising, remedying or mitigating the effects of any relevant harm caused by the land being in a contaminated state. Land is considered contaminated if there is something in, on or under the land that causes – or that there is a serious possibility that it will cause – relevant harm. The contamination must be present as a result of industrial activity.
- **Derelict land**. Land is derelict if it cannot be put into a productive state without the removal of buildings or other structures. It must have been continuously derelict since 1 April 1998 to qualify. As well as other exclusions and conditions on the relief, it is not available where: expenditure is subsidised; the company – or other party with an interest in the land – is responsible for causing the dereliction or contamination (the 'polluter pays' principle); or, for landlords, the contamination is caused by a tenant.

1.5 At Budget 2024, the government announced that it would consult on LRR in Spring 2025, committing to review its effectiveness and assess whether it continues to achieve its objective of encouraging brownfield land development. The consultation ran from 21 July 2025 to 15 September 2025.

1.6 Having considered responses and issued a Summary of Responses at Tax Update 2026, the government has concluded that LRR is not fully achieving its objective of incentivising the remediation of derelict and brownfield land.

1.7 However, the government recognises that LRR does provide meaningful benefit to some businesses, particularly those investing in heavily contaminated sites or those with marginal viability and, as announced at Tax Update 2026, the government will explore whether viable, cost-effective, reforms can be made to improve LRR.

Purpose of this consultation

1.8 The government has identified some key areas where LRR could be reformed to more effectively encourage the remediation of brownfield and contaminated land.

1.9 This consultation seeks to explore the viability and effectiveness of those proposed reform options, both collectively and in isolation. It asks a range of questions about how well these options might address the identified shortcomings, possible issues with the proposed approaches, implications for different types of businesses and developers, and details of technical implementation such as scope and eligibility criteria.

1.10 This consultation provides an important opportunity for stakeholders to contribute their views on the government's options for reform.

Consultation process

Who should respond to this consultation

1.11 The government would welcome input from:

- businesses across different sectors, in particular developers (large and small)
- business representation organisations • tax and accountancy experts • think tanks and academics
- Local Planning Authorities
- other interested parties

1.12 We are interested in a range of land development types (e.g. commercial for rental, commercial for own-use, extensions to existing sites)

How to respond

1.13 The government welcomes comments before 21 September 2026.

1.14 Please email your response to LRR@hmtreasury.gov.uk . When responding, please say if you are making a representation on behalf of a business, individual or a representative body.

1.15 The government will be consulting relevant stakeholders and interested parties through meetings between July and September 2026. If you would like to be included in a consultative meeting, please contact us at the email above by 21 September 2026.

Chapter 2

Aligning with Planning Processes

Current tax position

1.1 Contaminated land is eligible where expenditure is incurred on preventing, minimising, remedying or mitigating the effects of any relevant harm caused by the land being in a contaminated state. Land is considered contaminated if there is something in, on or under the land that causes – or that there is a serious possibility that it will cause – relevant harm. The contamination must be present as a result of industrial activity.

1.2 Through the initial consultation on Land Remediation Relief, and as reported through the Summary of Responses, respondents highlighted that the process of claiming Land Remediation Relief is complex and the required administrative burden represents a considerable barrier to entry.

1.3 Respondents highlighted specific issues with the tax specific definitions, documentation and timing requirements in claiming Land Remediation Relief differing from planning processes and requirements.

Potential Reform – Aligning with Planning Processes.

1.4 Recognising that providing a separate set of definitions in tax legislation to planning and environmental legislation provides additional requirements for businesses, the government is exploring whether reforming LRR to align more closely with existing planning processes and definitions could reduce uncertainty and improve the transparency and accessibility of the eligibility criteria.

1.5 From the consultation, the government understands that a major blocker for developers, particularly SMEs, in accessing LRR was the complexity in the tax-specific definitions and requirements.

1.6 The government has explored a reform to LRR that **aligns with the common definitions, guidance and legislation used by Local Authorities (LA) during the planning process** to determine what contaminants need to be remediated to consider a brownfield site fit for the use a given site has planning permission for. The government believes it can simplify and streamline the process of claiming LRR to follow a single set of remediation requirements, as summarised in the table below.

1.7 By aligning with the common definitions, guidance and legislation used by Local Authorities during the planning process the government believes it can simplify and streamline the process of claiming LRR to follow a single set of remediation requirements, as summarised in the table below.

Stage	Action
1.	Developer buys contaminated brownfield land, conducts pre-application work and applies for planning permission to develop site.
2.	Local Authority sets pre-commencement conditions for what remediation activity is required to remove contaminants in order for planning permission to be granted, in accordance with relevant legislation and guidance.
3.	Developer conducts remediation activities, recording expenditure in accordance with Local Authority and LRR requirements.
4.	Local Authority confirms remediation activity has been completed and issues discharge notice of pre-commencement conditions.
5.	Business claims LRR, providing HMRC with relevant documentation and discharge notice confirming remediation has taken place.

1.8 In practice, the government believes this reform would simplify the process of claiming LRR and allow developers to claim LRR on an expanded list of eligible contaminants, with the Local Authorities continuing to determine what remediation activity needs to take place through the existing planning processes as usual in line with the relevant definitions, guidance and legislation.

1.9 For example, for Local Authorities in England, this could be the ‘land affected by contamination’ and ‘statutory contaminated land’ definitions found in the Environment Agency’s Land Contamination: Technical Guidance (which uses the risk-based Land Contamination Risk Management framework and Part 2A of the Environmental Protection Act). For Local Authorities in Scotland, Wales and Northern Ireland, the equivalent definitions, guidance and legislation would apply.

1.10 In practice the government believes, that whilst the underlying legislative basis will be different across England, Scotland, Wales and

Northern Ireland, the underlying eligibility of contaminants will be consistent.

1.11 Given the devolved nature of planning policy, the government is aware that this reform would need to operate effectively across the UK and consider the differing planning laws and processes across England, Scotland, Wales and Northern Ireland in a single process for claiming Land Remediation Relief.

1.12 Whilst this reform will look to simplify the process for developers, the government is aware that not all remediation activity would require planning permission or go through the planning process with Local Authorities. In these circumstances, the government would look to retain a streamlined list of contaminants that would be eligible for Land Remediation Relief. The government would expect businesses undertaking development activity which doesn't require planning permission to follow the below summarised process.

Stage	Action
1.	Business that owns or acquires contaminated brownfield land decides to undertake remediation activity of existing contaminants.
2.	Business conducts remediation activities, recording expenditure in accordance with LRR requirements for eligible contaminants.
3.	Business claims LRR on eligible contaminants in compliance with LRR requirements and HMRC guidance. Only businesses that are out of scope of the Polluter Pays Principle would be eligible to claim LRR.

1.13 For both processes, certain elements would remain excluded, including compulsory remediation and remediation relating to water and air which fall within environmental definitions, but are not in scope of the reforms the government is considering as a part of this consultation.

1.14 The government does not want to pursue any reforms that would result in an unduly delay or impede the development process and encourages respondents to provide feedback on this reform option through the below questions.

1.15 **Question 1:** Would replacing the current contamination definitions with a process aligned with relevant planning and land contamination legislation and definitions make it easier for businesses and developers to assess eligibility and comply with the relief in practice?

1.16 **Question 2:** Do you foresee any issues with this reform option in respect to its interaction with the differing planning processes and legislation across England, Scotland, Wales and Northern Ireland?

1.17 **Question 3:** Do you consider that this approach could lead to different outcomes across different local authorities, for example where contamination assessments and remediation requirements are applied inconsistently? If so, how might this risk be mitigated?

1.18 **Question 4:** Are there categories of remediation that would not fall within the planning framework or Local Authority conditions and therefore would not qualify under the proposed reform, but which can currently be claimed under LRR? If so, please provide examples.

1.19 **Question 5:** Are there any other unintended consequences of Aligning the relief to the planning process that the government should consider?

1.20 **Question 6:** Do you have examples of cases where the misalignment between LRR definitions and planning requirements could directly affected a development decision if the relief was to be aligned with the planning process?

1.21 **Question 7:** How do you envisage this reform working in practice for your business or clients? Are there aspects of the proposed mechanism such as the role of the Local Authority in determining qualifying remediation that would require further clarification or guidance to be workable?

1.22 **Question 8:** If this reform is pursued alongside the option in Chapter 4 to accelerate the timing of the relief , a claim for LRR would be made once the LA has discharged the relevant planning condition. Is there likely to be a delay between remediation expenditure being incurred and the LA formally discharging the condition? Is so, how significant would the impact be?

1.23 **Question 9:** Do you consider that this approach appropriately balances the policy intention of reducing complexity with providing certainty of outcome for businesses and developers? If not, what alternative approach would you suggest?

1.24 **Question 10:** Do you consider that the discharge of a planning condition by the Local Authority would provide a workable and consistent trigger point for claims across contaminated sites? If not, what alternative mechanism would you propose?

1.25 **Question 11:** Does this reform option appropriately consider the circumstances in which remediation activity that is currently eligible for LRR does not interact with planning processes or Local Authorities?

1.26 **Question 12:** Are there any other issues or concerns you have with this proposal?

Chapter 3
Derelict Land

Current tax position

1.1 Land is defined as being derelict for the purposes of Land Remediation Relief if it is:

- not in a productive state; and
- cannot be put into a productive state without the removal of buildings or other structures

The term "productive state" has a wide meaning. It includes land that is in economic use, for example as retail premises or a car park, and land that has a social use, as housing or a recreational area.

In addition, the presence of buildings or structures on the site must be preventing the site being brought back into productive use.

1.2 Land must have been derelict continuously since 1998 to qualify.

Potential Reform – Remove the 1998 qualifying date and introduce a new definition for dereliction.

1.3 The government's review has identified that the fixed date requirement for eligible derelict land has become an increasingly arbitrary threshold.

1.4 The 1998 date was introduced to ensure the relief was targeted at land that had been derelict for a significant period, reflecting the policy intent at the time. However, as time passes, the amount of qualifying land that has been continuously derelict since 1998 has significantly diminished, reducing the practical reach of the relief and its ability to incentivise remediation of derelict land more broadly.

1.5 After considering potential options and recognising the strong feedback from industry, the government is interested in gaining more evidence on whether **the replacement of the 1998 requirement for qualifying land with a revised definition to determine qualifying expenditure** would increase the viability of brownfield developments. This would be alongside the pre-existing criteria for eligible economic activity and associated restrictions currently defined in legislation.

1.6 Removing the requirement for land to have been Derelict since 1998 will substantially increase the scope of LRR by bringing more derelict land into eligibility, which the government believes will enable remediation of sites, particularly those still to be acquired, that might otherwise be unviable without the relief. In turn, this would help support the remediation of derelict brownfield land over greenfield sites and support developers in meeting the government's housebuilding targets.

1.7 In removing the date requirement for derelict land and to avoid a greater risk of misuse of this relief, the government believes that a revised definition of derelict land would be need. The government's intention for this definition is to provide adequate protection against misuse and fraud whilst also providing relief for eligible remediation activity to help bring legitimate derelict land back into economic use.

1.8 The government is seeking to discuss what definition achieves its objective of unlocking derelict land for development whilst also mitigating any potential risks of fraud and abuse. The government has constructed the following initial definition of Derelict land:

1.8.1 "Land is in a derelict state" if, and only if—

(a) the land is not in productive use;

(b) the land cannot be put into productive use without the removal of buildings or other structures on it; and

(c) those buildings or structures are remnants of previous development or occupation and, by reason of abandonment, redundancy, substantial damage, structural unsoundness, or advanced disrepair, prevent the land from being brought back into productive use.

For the purposes of this section, land is not to be regarded as in a derelict state if—

(a) it is merely vacant underused, or awaiting redevelopment;

(b) it is held for future development or disposal by the same economic entity for over 5 years;

(c) it is capable of productive use without demolition, clearance of fixed structures or foundations, or levelling; or

(d) it is in any economic, social, amenity, ancillary or interim use, including use for parking, storage, access, advertising, open space, or recreation.

1.9 The government's intention is that the above definition should not capture land which has been intentionally made derelict or land which could have been put to productive economic use without the need for demolition or remediation activity but is being demolished as a result of a commercial decision.

1.10 Whilst the previous consultation on LRR highlighted issues surrounding the criteria of derelict land as well as the date, given the absence of reliable data on the extent to which there is an idle stock of derelict land which currently falls outside the scope of LRR, **the**

government is not intending to reform the list of qualifying works or the other restrictions for LRR. This is to ensure any reform to LRR is balanced, cost-effective and good value for money for the taxpayer.

1.11 If the risks associated with replacing the date based test with a revised definition prove to be too challenging, updating the 1998 qualifying date to a more recent year may represent a more proportionate alternative.

1.12 The government proposes to keep the 150% rate in place for pre-1998 derelict land, with an improved definition of long-term dereliction. It's also proposing a significant relaxation of the rules for long-term dereliction by allowing sites made derelict after 1998 to qualify for this 150% relief. Alongside that expansion, the government is also proposing to continue to provide incentives to develop on derelict land in the future by ensuring tax relief is available for land that may become derelict after 2027.

1.13 For future derelict land, the government does not view a rate of over 100% as justified given it would come on top of other support for new sites and risks inflating land prices. The government is therefore considering reducing the rate for eligible derelict land expenditure to 100% for sites made derelict after 2027. This, combined with the reforms the government is making to the planning system, would ensure that any idle, long-term derelict land is provided appropriate incentives for development.

1.14 The government is seeking views as to the effectiveness and design of both reforms, to explore whether these changes will help unlock derelict land and support brownfield site viability and welcomes input from industry though responses to the following questions.

1.14.1 **Question 13:** To what extent do you consider that removing the 1998 date, in isolation, would be sufficient to incentivise the remediation of derelict land, or would additional reforms to LRR be necessary to achieve this aim?

1.14.2 **Question 14:** What risks, practical issues, or unintended consequences should the government consider if it were to remove the 1998 date requirement?

1.14.3 **Question 15:** How often are sites moved into dereliction and is there a continuous replenishment of the stock of derelict land in the UK? Please provide evidence where available

1.14.4 **Question 16:** Are you aware of how much derelict land is currently available in the UK and, in your experience, how much of that land has been derelict since, a. 1998, b. 2008 or c. 2018?

1.14.5 **Question 17:** Would removing the date requirement for derelict land status from the relief framework simplify the regime, improve targeting, and better align the relief with its policy objectives? Please state your reason.

1.14.6 **Question 18:** Do you consider the current definition of "productive state" to be sufficiently clear and consistently applied in practice? If not, how should it be revised?

1.14.7 **Question 19:** Does the government's initial definition of derelict land capture legitimate derelict land? Please state your reasoning.

1.14.8 **Question 20:** Does the government's initial definition of derelict land provide adequate protection against misuse? Please state your reasoning.

1.14.9 **Question 21:** What alternative characteristics or measurements of a site could the government use to determine whether a site is derelict?

1.14.10 **Question 22:** Would you consider this reform risks creating an unintended incentive to move land into dereliction in order to claim Land Remediation Relief?

1.14.11 **Question 23:** How much previously excluded derelict land do you believe would be brought into scope by this reform? Please include data if available.

1.14.12 **Question 24:** Would it be preferable to update the 1998 qualifying date rather than removing and replacing it with a revised definition?

1.14.13 **Question 25:** If the date were to be updated, what date would you propose? What is your rationale for that date, and how would this interact with the broader objectives of the relief?

Chapter 4
Timing of the relief

Current tax position

1.1 Revenue expenditure is normally deducted from companies' turnover in the year it is incurred. However, for developers, revenue development costs (including land remediation) are held as 'stock' and only relieved against tax when the housing units are sold.

1.2 This differs from the treatment for investors who are developing an asset they will utilise rather than sell, for example developers who build a block of flats to rent, where remediation costs are treated as capital expenditure and relieved in the year it is incurred.

Potential Reform: Accelerate the timing of the relief for developers

1.3 Through the consultation, developers set out to the government that this tax position can result in significant time lags, an average of 3-5 years, between incurring remediation costs and final sale of the constructed buildings or housing units. Developers highlighted that this time lag also creates a significant administrative burden, with businesses being required to retain records of remediation activities for upwards of 5 years before they can claim Land Remediation Relief.

1.4 Recognising that this timing mismatch between when expenditure is incurred and when relief is obtained creates cash flow pressures and defers tax benefits, the government has explored a reform which would **allow companies to elect to treat any LRR qualifying revenue expenditure as a deduction in the year the expenditure is incurred** rather than the date that it would become a deduction in the sale of a building or of housing units.

1.5 A business choosing to make this election would then take the amount of expenditure incurred and deduct it from their work in progress balance in the period the expense is incurred, aligning with Section 1147 for capital expenditure. The elected cost would then be multiplied by the 150% as provided for by the LRR legislation.

1.6 In implementing this proposal there will be a timing difference between when the qualifying costs are reflected in the accounts and when the tax deduction is granted.

1.7 A deferred tax liability will need to be recognised on electing businesses balance sheets to reflect the timing difference arising from accelerating this tax deduction. When the development or housing units are sold, the tax liability will be calculated with reference to the cost of sales net of any amounts expensed in an earlier period through the election process, effectively resulting in a repayment of the tax saving taken in an earlier period, assuming corporation tax rates have remained constant.

1.8 For accounting purposes, we understand that the original qualifying expenditure will be taken to sales via the income statement and at this point, the timing difference reverses, and the deferred tax liability unwinds.

1.9 **Question 26:** Should accelerated relief be available from the point expenditure is incurred, what practical or administrative considerations should be considered in implementing this option?

1.10 **Question 27:** To what extent do you consider that accelerating relief would change developer behaviour - for example by making previously unviable sites viable, or by accelerating the pace of development on sites already in the pipeline?

1.11 **Question 28:** Are there any unintended consequences or avoidance risks the government should be aware of in accelerating relief, and how might these be mitigated?

1.12 **Question 29:** What mechanisms would business have in place to ensure that the same costs are not subsequently relieved again for example, through a capital allowances claim or as a deductible expense on disposal?

Chapter 5

Package of reforms

1.1 The government has considered the policy options presented through this consultation in a manner through which they could work in isolation. However, the government has also intentionally pursued reforms that could be combined in a package of reforms if each are found to meet the government's criteria of being cost-effective meaningful changes.

1.2 Such a package could combine the three options set out above by:

- Better aligning LRR's contamination definitions with the planning processes for England, Scotland, Wales and Northern Ireland.
- Removing the 1998 dereliction threshold and replacing it with a new definition of derelict land.
- Addressing the timing mismatch between when remediation expenditure is incurred and when relief is obtained.

1.3 Taken together, these reforms are intended to make LRR more accessible, better targeted, and more closely aligned with the commercial and regulatory realities of brownfield development.

1.4 The government recognises that, if implemented together, these three reforms may interact and will need to be considered in parallel to ensure Land Remediation Relief as a whole, remains consistent and accessible.

1.5 For example, the government is aware that requiring a development to receive a notice of discharge of planning conditions - as proposed under the contamination reform – would need to be carefully considered with the option to bring forward the point at which LRR is claimed for developers to the point at which the expense is incurred.

1.6 The government is seeking views on what mechanisms would be appropriate and proportionate if all 3 options are taken forward as well as views from businesses on how these could work in tandem to better unlock brownfield remediation and development.

1.7 If the government concludes that these reforms meet its criteria and decides to implement them, to provide taxpayers with certainty, the government will also look to implement transitional arrangements to the new regime. Companies may continue to claim relief under the existing rules for qualifying expenditure incurred on or before a given date as part of this transition period, before moving over fully to the reformed relief.

1.8 **Question 30:** Do you consider that the three reforms proposed in this consultation are more effective in combination than individually? Please explain your reasoning.

1.9 **Question 31:** Are there any inconsistencies or interactions in how these potential reforms would work in practice if all were implemented that the government should be aware of?

1.10 **Question 32:** Are there any unintended consequences or effects, for example with previously qualifying expenditure being removed from eligibility, that you anticipate may materialise if these options are implemented as a package?

1.11 **Question 33:** If the proposals were not taken forward as a package, which individual proposal(s) do you consider would have the greatest impact on remediation?

1.12 **Question 34:** Are there interactions between the three proposed reforms, or consolidated package, and other areas of the tax code that the government should consider in finalising the design of the relief?

1.13 **Question 35:** What transition period or arrangements would be needed to give your organisation sufficient certainty to plan qualifying expenditure effectively?

Chapter 6
Next Steps

1.14 During this consultation officials will look to engage with businesses through a series of roundtables to understand the full range of potential implications for each of the potential reform options.

1.1 The government welcomes formal responses to the consultation before 21 September 2026.

1.2 Once the consultation period is over, the government will carefully consider all responses to this consultation before concluding whether these reforms meet its criteria of providing viable and cost-effective support for brownfield remediation and development.

1.3 The government will only pursue reforms to Land Remediation Relief if it has confidence it delivers on these objectives.

1.4 Following that review, the government intends to set out its conclusion at Budget 2026.

1.5 Subject to the conclusion that these reforms meet its criteria, the government expects to legislate any reforms through Finance Bill 2026 with changes taking effect as soon as practicable.

Chapter 7
Processing of personal data

Processing of personal data

This section sets out how we will use your personal data and explains your relevant rights under the UK General Data Protection Regulation (UK GDPR). For the purposes of the UK GDPR, HM Treasury is the data controller for any personal data you provide in response to this consultation paper.

Data subjects

The personal data we will collect relates to individuals responding to this discussion paper. These responses will come from a wide group of stakeholders with knowledge of the business tax system.

The personal data we collect

The personal data will be collected through email submissions and are likely to include respondents' names, email addresses, their job titles and opinions.

How we will use the personal data

This personal data will only be processed for the purpose of obtaining opinions about government policies, proposals, or an issue of public interest.

Processing of this personal data is necessary to help us understand who has responded to this discussion paper and, in some cases, contact respondents to discuss their response.

Lawful basis for processing the personal data

Article 6(1)(e) of the UK GDPR; the processing is necessary for the performance of a task we are carrying out in the public interest. This task is inviting views on the tax system, to help us to develop effective government policies.

Who will have access to the personal data

The personal data will only be made available to those with a legitimate business need to see it as part of process of reviewing the tax treatment of predevelopment costs.

We sometimes conduct consultations in partnership with other agencies and government departments. This consultation is being conducted in partnership with His Majesty's Revenue & Customs (HMRC). Personal data received in consultation responses will be shared with HMRC in order for them to also understand who responded to the consultation, unless you explicitly tell us that you prefer not to share this information.

As the personal data is stored on our IT infrastructure, it will be accessible to our IT service providers. They will only process this personal data for our purposes and in fulfilment with the contractual obligations they have with us.

How long we hold the personal data for

We will retain the personal data until work on the issue is complete and no longer needed.

Your data protection rights

Relevant rights, in relation to this activity are to:

- request information about how we process your personal data and request a copy of it
- object to the processing of your personal data
- request that any inaccuracies in your personal data are rectified without delay
- request that your personal data are erased if there is no longer a justification for them to be processed
- complain to the Information Commissioner's Office if you are unhappy with the way in which we have processed your personal data

How to submit a data subject access request (DSAR)

To request access to your personal data that HM Treasury holds, please email: dsar@hmtreasury.gov.uk

Complaints

If you have concerns about Treasury's use of your personal data, please contact our Data Protection Officer (DPO) in the first instance at: privacy@hmtreasury.gov.uk

If we are unable to address your concerns to your satisfaction, you can make a complaint to the Information Commissioner at casework@ico.org.uk or via this website: https://ico.org.uk/make-a-complaint.

HM Treasury contacts

This document can be downloaded from www.gov.uk

If you require this information in an alternative format or have general enquiries about HM Treasury and its work, contact:

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