

Beta This part of GOV.UK is being rebuilt – [find out what beta means \(/help/beta\)](#)

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](#)

[Back to contents](#) > [CIRD60000](#) > [CIRD60050](#) > [CIRD61000](#) > [CIRD61200](#)
> [CIRD61500](#)

CIRD61540 - Land Remediation Relief: What is "land in a contaminated state"? Relevant Contaminated Land Remediation: Ground gases

This guidance is for expenditure
incurred on or after 1 April 2009.

A number of gases that may be present in the
ground pose a potential problem for buildings and

their occupants. These gases may be referred to as ground gas or soil gas.

For treatment expenditure to qualify for relief, the ground gas must be present as a result of industrial activity. Gases, other than radon, present as a result of natural processes or as a result of the decay of living organisms or their waste products, do not qualify for relief.

Expenditure on treating methane, carbon dioxide and hydrogen sulphide present as a result of peat bogs, river or lake sediments or originating in the underlying limestone or chalk does not qualify for Land Remediation Relief. These are natural contaminants not in the list of exceptions at [CIRD61400 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61400\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61400).

Expenditure on preventing build up of gases from activities carried on in the building are excluded under the polluter pays principle, see for example [CIRD60165 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird60165\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird60165)

The types of expenditure that may qualify for relief include the costs of installing barriers, such as gas resistant membranes and underfloor venting.

For guidance on radon see [CIRD61420 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61420\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61420)

← **Previous page**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61535)

→ **Next page**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61590)



OG

All content is available under the Open Government Licence v3.0, except where otherwise stated



© Crown copyright