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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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CIRD61045 - Land Remediation Relief: What is "land in a contaminated state"?: Ground gases

**This guidance applies to
expenditure incurred on or before 31
March 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 expenditure incurred on or before 31 March 2009 there is no requirement that the ground gas is present as a result of industrial activity. Naturally occurring gases that are present as a result of natural processes and are potential causes of harm, such as radon, may qualify for Land Remediation Relief.

Expenditure on preventing build up of gases from activities carried on in the building are excluded under the polluter pays principle, see [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.

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