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HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
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CIRD61420 - Land Remediation Relief: What is "land in a contaminated state"? Natural contaminants: Radon

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

CTA09/S1145 (3) & SI09/2037/REG3

The requirement that contamination must be
present as a result of industrial activity does not

apply to radon.

Radon is a naturally occurring colourless and odourless gas that is chemically inert. Radon is dangerous because it gives off alpha rays. Alpha rays are particularly damaging if the Radon is inhaled. Although often associated with the West Country, Radon is also found in other parts of the UK, such as Northamptonshire and Aberdeenshire.

In some areas the underlying geology means that the level of radon is high enough to pose a potential risk to health, and remedial action is needed.

HMRC accepts that the test for harm is satisfied where the level of radon exceeds the Health Protection Agency Action Level (as applying at the time of the work being carried out). The Health Protection Agency is a UK-wide non-departmental public body dedicated to protecting people's health.

At the time of writing the Action Levels are 400 becquerels per cubic metre for workplaces and 200 becquerels per cubic metre for domestic properties.

Examples of how work on minimising the threat from radon qualifies for Land Remediation Relief can be found in [CIRD61425](https://www.gov.uk/hmrc-internal-manuals/cird61425) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61425>).

For guidance on other gases present in the ground see [CIRD61540](https://www.gov.uk/hmrc-internal-manuals/cird61540) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61540>)

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