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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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CIRD60165 - Land Remediation Relief: Exclusions: Polluter Pays: Underground car parks

Ventilation to prevent the build up of exhaust gases does not qualify for Land Remediation Relief.

Gases that build up as a result of the use of the building, rather than seep in from the surrounding ground, are excluded both because the gases that are being removed were not present at acquisition and under the “polluter pays” principle.

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