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HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
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[Back to contents](#) > [CIRD60000](#) > [CIRD60050](#) > [CIRD61000](#) > [CIRD61200](#)
> [CIRD61300](#)

CIRD61335 - Land Remediation Relief: What is “land in a contaminated state”? : Soil Guideline Values

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

HMRC accept that land is in a contaminated state for the purposes of Land Remediation Relief where the level of contamination from industrial activity exceeds the soil guideline value for that land use (or the proposed land use); provided that

the soil guideline value has been used in accordance with the guidance issued by the Environment Agency.

What are soil guideline values?

Soil guideline values are scientifically based assessment criteria designed to assist in evaluating the long term risks to human health from chemical contamination in the soil. The way that they work is that where the level of a particular contaminant is below the soil guideline value, then the likelihood that it may pose a significant risk to human health can effectively be dismissed.

There are different soil guideline values which apply to different types of land use, such as residential, allotments and industrial/commercial. For Land Remediation Relief purposes, the value to be used in any case is determined by the land use, or the use to which it is to be put as the case may be.

In addition the Environment Agency set out where soil guideline values should not be used; for example they should not be used to evaluate the risk to animals.

Soil guideline values are currently only provided for a limited range of common land use scenarios. There is guidance for developers that where there is no soil guideline value for that land use, the soil guideline value for a more sensitive use can provide a conservative assessment of the risk.

If a developer follows these guidelines as part of the planning process then HMRC accept that this is an appropriate use of soil guideline values. If the level of contamination exceeds the soil guideline values on this basis, then the land is in a contaminated state for the purposes of Land Remediation Relief.

However, it does not necessarily follow that such land would be considered to meet the definitions

used under PPS23 (see [CIRD61320](https://www.gov.uk/hmrc-internal-manuals/cird61320) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61320>)) or under environmental protection legislation.

Other similar measures:

Soil guideline values are currently only provided for a limited range of contaminants. As a result, non governmental organisations have produced similar values for other contaminants.

Where these values have been prepared using the same underlying model as soil guideline values, HMRC regard them as evidence that supports a claim for Land Remediation Relief, if the planning authority requires the level of contamination highlighted by the measure to be addressed as part of the remediation strategy as a condition for the development taking place.

← **Previous page**

([/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61330](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61330))



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