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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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CIRD62005 - Land Remediation Relief: Derelict land: examples

The following are examples of how the guidance at [CIRD62001](#) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird62001>) are applied.

Example - land in a productive use

“The site of a former warehouse has been in use for a number of years as a car park. A Ltd purchase the site for re-development as

offices. To enable this to be done, the foundations and services relating to the former warehouse need to be removed.”

“Land Remediation Relief is not available as the site was in productive use as a car park.”

“Had the site only been used for two or three days a year, for example as an overflow car park when there is a special event on, then it would not be seen as in productive use.”

Example - land in a productive use

“An area of waste land adjoining a railway yard is designated as a Site of Special Scientific Interest.”

“Land Remediation Relief is not available as the land is socially productive.”

Example - unused for other reasons

“An extensive riverside site has been unused for a number of years. Before it can be brought back into use, the flood defences have to be modernised.

The land is not derelict for the purposes of Land Remediation Relief as it can be brought back into productive use without the removal of buildings or other structures.”

Example - film set

“The site of a former warehouse has been derelict for many years. Its only use has been for a few days as a film set. A Ltd purchase the site for re-development as offices. To enable this to be done, the foundations and services relating to the former warehouse need to be removed.”

“The land has only seen a very limited use, so Land Remediation Relief will be available,

providing that the payment received was not a significant sum.”

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