

Beta This part of GOV.UK is being rebuilt – [find out what beta means \(/help/beta\)](#)

HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
([/government/organisations/hm-revenue-customs](#))

Published 11 March 2016

Updated: 10 September 2025 - [See all updates](#)

[Back to contents](#) > [CIRD60000](#) > [CIRD60050](#)

CIRD62000 - Land Remediation Relief: Derelict Land: Contents

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

For expenditure incurred on or after 1 April 2009, Land Remediation Relief is available for specified expenditure on bringing derelict land back into productive use.

Land Remediation Relief is not available where, under the legislation on pre-trading expenditure, expenditure actually incurred before 1 April 2009 is deemed to have been incurred on or after 1 April 2009.

An outline of the scheme can be found at [CIRD60020 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird60020\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird60020)

CIRD62001 [What is derelict land?](#)
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird62001)

CIRD62005 [Examples](#)
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird62005)

CIRD62010 [What is long term derelict land?](#)
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird62010)

CIRD62015 [Land must be derelict at acquisition](#)
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird62015)

CIRD62020 [English National Land Use Database](#)
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird62020)

CIRD62025 [Scottish Vacant and Derelict Land Survey](#)
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird62025)

CIRD62030 [Evidence for dereliction](#)
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird62030)

CIRD62035 [Qualifying Works](#)
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird62035)

← **Previous page**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61000)

→ **Next page**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird63000)



OGI

All content is available under the Open Government Licence v3.0, except where otherwise stated



© Crown copyright