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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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## CIRD62015 - Land Remediation Relief: Derelict land: Land must be derelict at acquisition CTA09/S1149 (3)

A company that allows a property to become derelict cannot claim Land Remediation Relief for expenditure incurred in bringing it back into productive use.

The land must have been derelict when it was first acquired by that company or a connected party.

## Evidence:

The following sections look at the type of evidence that shows that land was derelict land at the times of acquisition:

[CIRD62020](#) **English National Land Use Database**

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[CIRD62025](#) **Scottish Vacant and Derelict Land Survey**

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[CIRD62030](#) **Evidence for dereliction**

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CIRD62020 [English National Land Use Database](#)  
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CIRD62025 [Scottish Vacant and Derelict Land Survey](#)  
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CIRD62030 [Evidence for dereliction](#)  
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