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HMRC internal manual

Corporate Intangibles Research and Development Manual

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CIRD62030 - Land Remediation Relief: Derelict land: Evidence for dereliction [CTA09/S1145A](#)

This section looks at the other evidence needed to show whether a site was derelict at a particular time.

This section is purely illustrative and what is acceptable evidence is not restricted to the evidence set out in this section.

Derelict at acquisition:

The best evidence for the state of the building is a survey carried out at acquisition.

Other evidence would include the estate agent's literature about the property.

There may also be articles in the local media about the sale of the property.

Derelict since 1998:

There are a wide variety of sources of data that may show the history of a site.

There may be articles in the local media about the site. These may relate to the closure of the previous businesses on the site, or about how the site has lain derelict since a particular business closed.

Insurance company data - was it insured other than as a derelict site?

Empty Property Business Rates - If business rates were paid then that is a pointer to the site not being derelict.

Evidence includes the estate agent's literature about the property. The estate agent may also be able to provide information as to when they were instructed and the state of the building at that time.

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