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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](#)

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CIRD62010 - Land Remediation Relief: Derelict land: What is long term derelict land? [CTA09/S1149 \(3\)](#)

To qualify as derelict land for the purposes of the relief, land has to have been derelict since 1 April 1998.

Powers to amend

The qualifying date can be amended by Treasury Order. This allows the Government to review the qualifying date - as and when necessary - in light of the amount and location of additional land that would qualify for the relief as a result of the change.

Evidence

The following sections look at the type of evidence that shows that land is long term derelict land for the purposes of Land Remediation Relief.

- [CIRD62020 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird62020\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird62020) English National Land Use Database
- [CIRD62025 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird62025\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird62025) Scottish Vacant and Derelict Land Survey
- [CIRD62030 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird62030\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird62030) Evidence for dereliction

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