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## HMRC internal manual

# Corporate Intangibles Research and Development Manual

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([/government/organisations/hm-revenue-customs](#))

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## CIRD62001 - Land Remediation Relief: Derelict land: What is derelict land? CTA09/S1145A

Land is defined as being derelict for the purposes of Land Remediation Relief if it is:

- not in a productive state; and
- cannot be put into a productive state without the removal of buildings or other structures

The term “productive state” has a wide meaning. It includes land that is in economic use, for example as retail premises or a car park, and land that has a social use, as housing or a recreational area.

In addition the presence of buildings or structures on the site must be preventing the site being brought back into productive use.

### **Temporary use:**

Land that is in a productive state does not qualify for Land Remediation Relief.

This does not mean that the land must not have been used at all. Where the use is very limited, less than seven days a year, and the income generated is not substantial, then it can be ignored as too insignificant to affect the status of the land as derelict.

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