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HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
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Published 11 March 2016

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

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CIRD62020 - Land Remediation Relief: Derelict land: English National Land use Database

The National Land Use Database (NLUD) classifies land use in England. HMRC will accept the NLUD as evidence as to whether land is derelict.

Land in England does not need to be on the NLUD to qualify. For the guidance on evidence where the land is not in a land use database see [CIRD62030](#)
(<https://www.gov.uk/hmrc-internal-manuals/corporate->

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Paragraph 11.2 of the NLUD defines derelict land as:

- land so damaged by previous industrial or other development that it is incapable of beneficial use without treatment, where treatment includes any of the following: demolition, clearing of fixed structures or foundations and levelling.
- abandoned and unoccupied buildings in an advanced state of disrepair i.e. with unsound roof(s).

It excludes

- land damaged by development which has been or is being restored for agriculture, forestry, woodland or other open countryside use.
- land damaged by a previous development where the remains of any structure or activity have blended into the landscape in the process of time (to the extent that it can reasonably be considered as part of the natural surroundings), and where there is a clear reason that could outweigh the re-use of the site - such as its contribution to nature conservation - or it has subsequently been put to an amenity use and cannot be regarded as requiring redevelopment.

HMRC accept inclusion on the NLUD as meeting this definition, is evidence that the land is derelict for the purposes of Land Remediation Relief at that time.

Example:

“A Ltd purchased previously developed land. It was classified as vacant land (as defined at paragraph 11.1) from 1998 to 2003, at which point it was re-classified as derelict land (as defined at paragraph 11.2).”

“Land Remediation Relief for derelict land is not available as the land was not derelict at 1 April 1998.”

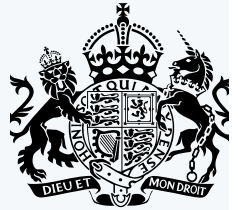
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