

Beta This part of GOV.UK is being rebuilt – [find out what beta means \(/help/beta\)](#)

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](#)

[Back to contents](#) > [CIRD60000](#) > [CIRD60050](#) > [CIRD60100](#) > [CIRD60120](#)

CIRD60170 - Land Remediation Relief: Exclusions: Polluter Pays: Derelict land CTA09/S1150

Land Remediation Relief is not available if the company, or a connected party, allowed the property to become derelict.

Companies need to be able to show that the site was derelict when acquired by the company, or a connected party.

Guidance on evidence that shows that land was derelict can be found at:

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

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

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

← **Previous page**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird60165)



OGI

All content is available under the [Open Government Licence v3.0](#), except where otherwise stated



© Crown copyright