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HMRC internal manual

Corporate Intangibles Research and Development Manual

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[Back to contents](#) > [CIRD60000](#) > [CIRD60050](#) > [CIRD62000](#) > [CIRD62015](#)

CIRD62025 - Land Remediation Relief: Derelict land: Scottish Vacant and Derelict Land Survey

The Scottish Vacant and Derelict Land Survey is a survey undertaken to establish the extent and state of vacant and derelict land in Scotland. HMRC accept the Scottish Vacant and Derelict Land Survey as evidence as to whether land is derelict.

Land in Scotland does not need to be on the Scottish Vacant and Derelict Land Survey to

qualify. For the guidance on evidence where the land is not on a land use database see [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).

Scottish Vacant & Derelict Land Survey states that land is derelict if it is:

- so damaged by development or use that it is incapable of development for beneficial use without rehabilitation, and
- not currently used for a purpose allocated in an adopted local plan or council approved replacement plan.

Also for the purposes of the survey, derelict land or a derelict building includes:

- land (or a building) which is not being used and has a previous un-remediated use which could constrain future development (even if treatment is required only for the buildings thereon).

There are a number of exclusions from the definition.

HMRC accept that land classified on the Scottish Vacant and Derelict Land Survey, as meeting this definition, is evidence that the land is derelict for the purposes of Land Remediation Relief at that time.

← **Previous page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird62020)

→ **Next page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird62030)



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