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HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
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CIRD61440 - Land Remediation Relief: What is "land in a contaminated state"? Natural contaminants: Japanese Knotweed - allowing it to spread FA01/Sch22/Para12 (4)

CTA09/S1150 (1)

The polluter pays principle applies to the removal of Japanese knotweed.

This means that:

- A company that was responsible for planting Japanese knotweed does not qualify for Land Remediation Relief on expenditure for subsequently removing the weed.
- A company that finds it has Japanese knotweed on its property and takes no action thus allowing the infestation to spread so that the area infested is significantly larger by the time that they take action may be debarred from relief under the polluter pays principle.

The question of whether an infestation has spread so much that relief is not available will depend upon the facts of the individual case. HMRC allow relief in cases where the company takes remedial action as soon as practically possible after discovering the infestation.

HMRC accept that a company is taking remedial action if it takes appropriate specialist advice, and acts in accordance with that advice.

Some treatments for Japanese knotweed need to be applied during the growing season. If the company was advised to wait for the next growing season before commencing treatment then HMRC accept that they have acted within a reasonable time, if they commence treatment the following year.

For examples of how HMRC approach this issue, see [CIRD61445 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61445\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61445)

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