

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](#) > [CIRD60005](#)

CIRD60025 - Land Remediation Relief: Outline: From 1 April 2009 - Arsenic, radon and Japanese knotweed

This is an outline of how the scheme applies to expenditure incurred on or after 1 April 2009 on the remediation of land that is contaminated with arsenic, arsenical compounds, radon and Japanese knotweed. The detailed guidance is at [CIRD61400 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61400\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61400) onwards.

You should read this summary with the summary of the treatment for land in a contaminated state for the period from 1 April 2009 at [CIRD60015 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird60015\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird60015).

Land Remediation Relief is a relief from corporation tax only. It provides a deduction of 100%, plus an additional deduction of 50%, for qualifying expenditure incurred by companies in cleaning up land acquired from a third party that is in a contaminated state as a result of former industrial activity.

Because they may represent a significant obstacle to redevelopment. Land Remediation Relief is also available for the removal of contamination arising from:

- Naturally occurring arsenic and arsenical compounds;
- Radon; and
- Japanese knotweed.

These exceptions have been specifically allowed by secondary legislation; other, even seemingly closely related, items do not attract relief 'by analogy'.

Japanese knotweed

Because Japanese knotweed is an invasive and destructive plant, there are some differences in the way that Land Remediation Relief applies to expenditure on dealing with land infested with Japanese knotweed.

The requirement that land is in a contaminated state at the time of acquisition does not apply to Japanese knotweed.

As a result Land Remediation Relief is available where, for example, Japanese knotweed has been introduced to a site by fly-tipping.

Because of developments in the technologies for dealing with Japanese knotweed, Land Remediation Relief is no longer available where material containing Japanese knotweed is taken to landfill.

All other methods, including the use of off-site treatment centres continue to qualify for relief.

Polluter pays:

The principle that the polluter should bear the cost of cleaning up any pollution is fundamental to the policy behind Land Remediation Relief. This includes the removal of Japanese knotweed. If a company does not take appropriate action and allows an infestation of Japanese knotweed to spread then it is treated as the polluter and is unable to claim Land Remediation Relief.

HMRC accept that a company is taking remedial action if it takes appropriate specialist advice, and acts in accordance with that advice. For example, 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 further information on the treatment under Land Remediation Relief of arsenic, radon and Japanese knotweed see [CIRD61400](https://www.gov.uk/hmrc-internal-manuals/cird61400) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61400>) onwards

← **Previous page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird60020)



OGI

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



© Crown copyright