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HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
([/government/organisations/hm-revenue-customs](#))

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CIRD61400 - Land Remediation Relief: What is "land in a contaminated state"? Natural contaminants: Contents

This section applies to expenditure
incurred on or after 1 April 2009

CTA09/S1145 (2)(b) & (3)

From 1 April 2009, Land Remediation Relief may be claimed for removing contamination arising from former industrial activity.

As a general principle, expenditure on removing living organisms and other naturally occurring contaminants does not qualify for relief.

Some living organisms or naturally occurring contaminants may represent a significant obstacle to redevelopment. To deal with this, the Treasury has powers that allow specific naturally occurring contaminants to be brought within the scope of the relief by secondary legislation.

To date three natural contaminants have been brought within the scope of Land Remediation Relief: Japanese knotweed, radon and arsenic.

These three listed exceptions are specific; other, seemingly closely related, items do not attract relief 'by analogy'.

This section contains the following guidance on how Land Remediation Relief applies to these contaminants:

CIRD61405 **[Arsenic](#)**
([/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61405](#))

CIRD61420 **[Radon](#)**
([/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61420](#))

CIRD61425 **[Radon - examples](#)**
([/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61425](#))

CIRD61430 **[Japanese Knotweed - expenditure from 1 April 2009](#)**
([/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61430](#))

CIRD61435 **[Japanese knotweed - Fly-tipping & natural spread](#)**
([/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61435](#))

CIRD61440 **[Japanese knotweed - allowing it to spread](#)**

[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61440\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61440)

CIRD61445 [Japanese knotweed - allowing it to spread: Examples](#)
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61445)

CIRD61450 [Japanese knotweed - Qualifying methods](#)
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61450)

CIRD61490 [Other natural contaminants](#)
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