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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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## CIRD61435 - Land Remediation Relief: What is "land in a contaminated state"? Natural contaminants: Japanese Knotweed - fly-tipping and natural spread

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

**SI09/2037/REG7**

One way that Japanese knotweed has spread is by regeneration from small pieces of rhizome introduced by fly-tipping.

As a result an infestation of Japanese knotweed can occur during a period of ownership through no fault of the landowner or occupier and with no realistic hope of redress against the polluter.

To reflect this position, the requirement that the land has to be acquired in a contaminated state does not apply to Japanese knotweed. Japanese Knotweed is unique in this regard.

Although there is no requirement that the land was infested with Japanese knotweed at the time of acquisition, the polluter pays principle still applies. A company that was responsible for planting Japanese knotweed does not qualify for Land Remediation Relief on expenditure for subsequently removing the weed.

For further information on how the polluter pays principle applies to Japanese knotweed see [CIRD61440 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61440\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61440).

## Example

“A Ltd purchased a plot of land that had previously been used for residential properties. At that time there was no Japanese knotweed on the site. Subsequently it is found that Japanese knotweed has spread onto the site as a result of fly-tipping.”

“Once they became aware of the presence of Japanese knotweed, A Ltd spent £10,000 on removing it, using an off-site treatment centre.”

“As the requirement that the land must be contaminated at acquisition does not apply to Japanese knotweed, A Ltd can claim Land Remediation Relief. A Ltd is not the polluter, and acted promptly once it became aware of

the problem so cannot be said to have contributed to the spread of the infestation through neglecting to act within a reasonable time (see [CIRD61440 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61440\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61440)).

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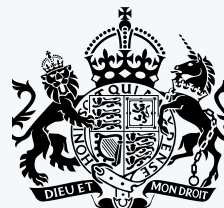
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