

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](#) > [CIRD60050](#) > [CIRD61000](#)

CIRD61015 - Land Remediation Relief: What is "land in a contaminated state"?: Japanese Knotweed

**This guidance applies to
expenditure incurred on or before 31
March 2009.**

Japanese knotweed (*Fallopia japonica*) was introduced to the UK in Victorian times both as an ornamental garden plant and also to stabilize embankments along railways and canals. Lacking

natural predators in the UK and capable of regenerating from a small piece of rhizome, it is especially difficult to eradicate. It is also unusually invasive and destructive: for example, it is capable of pushing through tarmac.

HMRC now accept that Japanese Knotweed is a substance. It is also sufficiently invasive and destructive that it satisfies the “harm” test. HMRC accept that land infested with Japanese Knotweed is “land in a contaminated state” for the purposes of Land Remediation Relief. This is a change of view and was announced on 24 November 2008. A copy of the statement is at [CIRD61015 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61015\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61015).

Relief is not available where the company (or a connected party) was responsible for introducing the Japanese Knotweed (the “polluter pays” principle). There is further guidance on how the polluter pays principle applies to Japanese knotweed at [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).

Expenditure incurred on or before 31 March 2009 on removing Japanese Knotweed qualifies for relief only if the Japanese Knotweed was present when the claimant company acquired its interest in the land. Relief is therefore not available where the Japanese Knotweed was introduced, for instance by fly-tipping, whilst the site was owned by the company (or by a connected party).

The restriction excluding expenditure on the removal of Japanese Knotweed to landfill does not apply for expenditure incurred on or before 31 March 2009. There is no restriction on the treatment method which can be used at that time.

← **Previous page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61010)

→ **Next page**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61020)



OGI

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



© Crown copyright