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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](#)

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CIRD61430 - Land Remediation Relief: What is "land in a contaminated state"? Natural contaminants: Japanese Knotweed - expenditure from 1 April 2009

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

CTA09/S1145 (3) & SI09/2037/REG3

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

Under secondary legislation, expenditure on removing Japanese knotweed is qualifying land remediation expenditure.

Neither the living organism exclusion ([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>)) nor the contamination caused other than by industrial activity exclusion ([CIRD61250](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61250) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61250>)) apply to Japanese knotweed.

This section contains the following guidance:

[CIRD61435](#) Japanese knotweed - Fly-tipping & natural spread

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

[CIRD61445](#) Japanese knotweed - allowing it to spread: Examples

[CIRD61450](#) Japanese knotweed - Qualifying methods

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