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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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## CIRD61445 - Land Remediation Relief: What is "land in a contaminated state"? Natural contaminants: Japanese Knotweed - allowing it to spread - examples

This sections sets out examples of how HMRC approach the question of applying the polluter pays principle to Japanese knotweed.

## Example:

“B 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 was found that Japanese knotweed had spread onto the site as a result of fly-tipping. B Ltd takes no action at that time as there has been a downturn in the housing market. The infestation of Japanese knotweed spreads so that by the time the market changes and B Ltd takes action to remove the Japanese knotweed; it covers much of the site.”

“B Ltd is unable to claim Land Remediation Relief as the Japanese knotweed spread considerably due to the failure of B Ltd to take action within a reasonable time.”

## Example:

“A visitor to D Ltd identifies Japanese knotweed growing around the car-park. D Ltd had been unaware that the plant was Japanese knotweed. There is no indication of how long the knotweed has been there, but D Ltd did not plant it.”

“As a result of the visitor’s comments, D Ltd carry out research and contact a specialist removal firm. The specialist advises that D Ltd should wait until the following growing season before commencing a chemical treatment.”

“The following year, D Ltd engages the specialist firm to treat the infestation. The treatment is spread over several years.”

“D Ltd can claim Land Remediation Relief. Although the Japanese knotweed had been growing for some time, D Ltd acted quickly, and in accordance with specialist advice, once the knotweed was identified.”

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