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HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
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CIRD61450 - Land Remediation Relief: What is "land in a contaminated state"? Natural contaminants: Japanese Knotweed - qualifying methods

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

SI09/2037/REG4

There are various methods of dealing with Japanese knotweed.

From 1 April 2009 methods of dealing with Japanese knotweed that involve the removal of material to a landfill site (often called “dig and dump” - see [CIRD61515 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61515\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird61515)) are excluded from the relief.

Methods of dealing with Japanese knotweed that are applied in situ or at off-site treatment centres continue to qualify for the relief.

Example

“A Ltd purchased a plot of land that had previously been used for residential properties. There was an infestation of Japanese knotweed. A Ltd has the opportunity of a quick sale, so spends £10,000 on the removal of the Japanese knotweed to a landfill site.”

“A Ltd cannot claim Land Remediation Relief as expenditure on removing Japanese knotweed to landfill sites has been excluded from the relief.”

Example

“B Ltd purchases a plot of land for re-development. When work is about to begin, they find that there is an infestation of Japanese knotweed due to fly-tipping. B Ltd spends £10,000 on having the soil that may contain Japanese knotweed treated at an off-site treatment centre, before being returned to the site and used for landscaping.”

“For work carried out on or after 1 April 2009 there is no requirement that the Japanese knotweed has to be present when the site was acquired.”

“Although material is removed from the site for treatment, this is only a temporary removal. The method does not involve the use of landfill and B Ltd can therefore claim Land Remediation Relief.”

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