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HMRC internal manual

Corporate Intangibles Research and Development Manual

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[Back to contents](#) > [CIRD60000](#) > [CIRD60050](#) > [CIRD69000](#)

CIRD69001 - Land Remediation Relief: Definitions: Controlled Waters FA01/SCH22/PARA31 (2)

CTA09/S1179

In broad terms controlled waters means territorial waters within the 3 nautical mile limit, coastal waters extending inland, inland waters and ground water. Specifically:

- In England and Wales it has the same meaning as in Part III Water Resources Act 1991.
- In Scotland it has the same meaning as in Section 30A, Control of Pollution Act 1974.
- In Northern Ireland, it means water in waterways and underground strata as defined in Article 2 (2), Water (Northern Ireland) Order 1999.

→ **Next page**

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