

<b>Isle of Anglesey County Council</b>	
Report to:	<b>The Executive Committee</b>
Date:	<b>28<sup>th</sup> November 2023</b>
Subject:	<b>Anglesey Freeport – Progress on Outline Business Case preparation</b>
Portfolio Holder(s):	<b>Cllr. Llinos Medi (Leader and Economic Development Portfolio Holder)</b>
Head of Service / Director:	<b>Dylan Williams Chief Executive</b>
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Local Members:	<b>Relevant to all Elected Members</b>

#### A –Recommendation/s and reason/s

##### **Recommendation(s):**

It is recommended that the Executive:

- (a) Authorises officers to finalise the draft Outline Business Case (OBC).**
- (b) Delegates authority to the Chief Executive, in consultation with the Leader and Portfolio Holder for Economic Development, the Directors of Council Business/Monitoring Officer and Resources/Section 151 Officer, to sign-off and submit the OBC for approval by UK and Welsh Governments.**
- (c) Agrees to exempt the decision from call-in (with agreement from the Council Chair) as any call-in could risk submission of the Outline Business Case being presented to both Governments.**

##### **Introduction**

At its meeting on 18<sup>th</sup> July 2023, the Executive noted the successful bid for Anglesey Freeport and approved the Council's involvement in an Initial Collaboration Agreement (ICA) with the port operator, Stena Line. Through that ICA, an interim Governing Body was set up and the Council is about to finalise a grant agreement with the Welsh Government. This has been used to support the development of an Outline Business Case (OBC).

The OBC is being developed in line with draft Guidance for Welsh Freeports that was shared in confidence with the Council at the start of September. The final Guidance was published on 25<sup>th</sup> October 2023 and is unchanged from the draft version.

## A –Recommendation/s and reason/s

The Guidance includes an OBC Questionnaire of over 100 questions that must be answered in order to complete the five “Cases” of the OBC (Strategic, Economic, Financial, Commercial and Management). The Council, and its external support, are solely responsible for drafting 28 answers and jointly for a further 40, working with Stena’s advisers, Cadence. The remaining answers will be drafted by Stena’s advisers which the Council will then review prior to submission.

In addition to the questions, there are 13 Annexes including the risk register and plans for skills and Fair Work, the Welsh Language, Innovation, Trade and Investment and Net Zero. These are outlined in **Appendix 1**.

The Freeport Guidance sets a target submission date for a draft of the OBC in November 2023. This is then followed by a period of joint working with the UK and Welsh Governments and their technical advisers to review and amend it as necessary. This will run until March 2024 and assuming it is signed off, it will then be further developed into a Full Business Case (FBC) submission in April with the aim of signing the Memorandum of Understanding between the Freeport and the Governments before the end of 2024.

**The November submission is therefore only the first stage of a 10-month process and the Executive Committee will be able to further influence and inform the process through to September 2024.**

**The Freeport will not become operational until after the FBC has been approved.**

That is the point at which the Tax Sites are operational and reliefs can begin to be claimed. It is also the earliest that Seed Capital funding can be released, and then only after the Council’s S151 Officer has approved the business cases for the individual funding asks from partners.

In the absence of the final Guidance, the Council has been advised to follow the draft Guidance in order to be able to meet the target submission date of November. Whilst this has allowed good progress to be made, there is still significant amounts of work to be done through November to complete the draft OBC for submission.

This report provides an update on the progress on the OBC as of 25<sup>th</sup> October 2023, the key work and issues to be resolved prior to submission and seeks the agreement of the Executive Committee for the decision to submit the draft OBC to be delegated to the Chief Executive (in consultation with the Leader, Monitoring Officer and S151 Officer).

### **Background**

The Welsh Freeport programme has three main objectives:

- Promote regeneration and high-quality job creation
- Establish the Freeport as a national hub for global trade and investment

## A –Recommendation/s and reason/s

across the economy

- Foster an innovative environment

There is also additional focus on Fair Work, Net Zero and the Welsh Language.

The Anglesey Freeport bid had two main themes:

- increasing the volume of trade through the port (and restoring the “Land Bridge” between Ireland and mainland Europe)
- attracting investment into key sites, in particular from the low carbon energy sector, aligning with the existing Energy Island Programme

Freeports are a partnership between active ports and their host local authorities. They include the designation of specific sites where businesses get certain tax benefits (relief from Land Transaction Tax, Business Rates and employers’ National Insurance Contributions as well as enhanced capital and buildings and structures allowances). A summary of the tax benefits from HMRC is attached at **Appendix 2**.

### **Tax Sites Progress**

In the Anglesey Freeport bid, three sites were selected:

- The Anglesey Prosperity Zone (Parc Cybi and the former Anglesey Aluminium site)
- M-Sparc and
- Rhosgoch

The Guidance allows for the boundaries of these to be varied between the bid stage and agreement of the OBC. The Council and its partners are currently reviewing the boundaries. Tax Site Strategies are being prepared for each of the sites.

The **Anglesey Prosperity Zone** (mostly owned by Stena Line/ Anglesey Land Holdings) – masterplanning work is progressing across both sites and there is significant inward investment/ occupier interest. The success of several tidal energy bidders from Morlais in the recent Contracts for Difference auction has strengthened the possibility of attracting significant investment into tidal energy manufacturing and deployment. Anglesey Land Holdings is bringing forward early planning applications to facilitate site clearance/ demolition, site preparation work so that it can be ready for investment as soon as the Freeport is designated.

**M-SParc** (owned by Bangor University) – already has an outline planning permission for a further 22,000 sqm of floorspace. It has advanced plans for a second building and its business case is already fully worked-up. There is potential investor interest in further buildings on the site, potentially linked to occupiers of the Anglesey Prosperity Zone.

**Rhosgoch** (owned by Conygar) – the nature of the site means there are relatively few planning constraints other than highways access. Work continues in consultation with the Council’s Highways Service to understand the transport constraints on development on the site. The landowner has had some investor

## A –Recommendation/s and reason/s

interest and is currently undertaking a number of feasibility studies to identify which seed capital is required to bring the site forward quickly. It is a critical site for delivering benefits to North Anglesey in accordance with the North Anglesey Regeneration Plan.

### **Trade Promotion**

Stena's advisers have drafted the strategies that focus on the trade element, including use of the customs site and a "Digital Trade Corridor" to restore the competitiveness of the Port of Holyhead. These have been submitted to the Governments' advisers for review.

The aim of the Digital Trade Corridor (DTC) is to enable seamless trade between two areas by digital supervision of pre-approved trusted operators. DTCs can be connected in national, regional and global networks creating trusted trade lanes and trade superhighways.

The Council has also drafted and submitted for review a number of the required responses to the questions that build up the OBC. These include:

- Planning – setting out how the Council will work with landowners, developers and statutory consultees within existing planning policies to deliver the Freeport at pace, whilst complying fully with statutory planning processes and protocols
- Skills plan - drafted with input from key stakeholder (including the Regional Skills Partnership) and setting out how the Freeport will align with the significant amount of skills activity in low carbon technologies across Anglesey and North Wales to maximise employment amongst the residents of Anglesey and North Wales
- M-SParc tax site strategy – submitted the first draft of the case for seed capital funding
- Equality Impact Assessment, including potential impacts on the Welsh Language

Other key draft strategies from all partners that are close to submission as of 25<sup>th</sup> October, include:

- Innovation
- Trade and Investment
- Fair Work

### **Next Steps**

The Council and Stena Line are continuing to draft the OBC. Delegated authority is sought for the Chief Executive (in consultation with the Leader and Portfolio Holder for Economic Development, the Directors of Council Business/Monitoring Officer and Resources/Section 151) to agree and submit the draft OBC to the Governments.

**B – What other options did you consider and why did you reject them and/or opt for this option?**

That the Council does not progress the Freeport OBC. This is not considered to be a realistic option as it could generate negative publicity and adversely affect the Council's ambition to create new jobs and opportunities.

**C – Why is this a decision for the Executive?**

The scale and strategic significance of the Freeport and the Council's role as the Accountable Body and associated risk management.

**Ch – Is this decision consistent with policy approved by the full Council?**

The Freeport aligns with the Council Plan's (2023-28) Vision of "Creating an Anglesey that is healthy and prosperous where people can thrive" and the Economy Strategic Objective of "promoting opportunities to develop the Island's economy." It supports three of the four commitments:

- stimulating economic and community regeneration
- supporting the economy and local businesses to grow and prosper
- increasing and encouraging the development of low carbon projects

Under the "Regeneration and Economic Development" heading it will contribute to:

- ii. Working together with landowners to redevelop former industrial sites
- vi. Collaborate with key stakeholders and partners to strengthen the role of Holyhead and the Port as a key International 'Gateway'
- vii. Continue to work in partnership through the North Wales Economic Ambition Board to create new local and regional opportunities
- viii. Continue to capitalise on external funding opportunities to ensure that the Island's economic needs are addressed.
- ix. Maintain, retain and develop our key infrastructure

**D – Is this decision within the budget approved by the Council?**

The Council has received additional external funding to develop the business case.

**Dd – Assessing the potential impact (if relevant):**

1	How does this decision impact on our long term needs as an Island?	Areas of Anglesey suffer from deprivation and is amongst the highest in Wales. Securing Freeport status could deliver tangible improvements and benefit to the Island, creating jobs and opportunities.
2	Is this a decision which it is envisaged will prevent future costs / dependencies on the Authority? If so, how?	It has the potential to prevent future costs/ dependencies on the Authority by stimulating economic growth and prosperity in Holyhead and Anglesey.

Dd – Assessing the potential impact (if relevant):		
3	Have we been working collaboratively with other organisations to come to this decision? If so, please advise whom.	Yes – working with colleagues from UK Government and external organisations to the County Council such as Stena.
4	Have Anglesey citizens played a part in drafting this way forward, including those directly affected by the decision? Please explain how.	No – not yet.
5	Note any potential impact that this decision would have on the groups protected under the Equality Act 2010.	We envisage that this has the potential to have potential positive impacts for all citizens through creating jobs and opportunities.
6	If this is a strategic decision, note any potential impact that the decision would have on those experiencing socio-economic disadvantage.	We envisage that this has the potential to have potential positive impacts for all citizens, especially considering that Anglesey suffers from deprivation and a number of its residents are at a socio-economic disadvantage.
7	Note any potential impact that this decision would have on opportunities for people to use the Welsh language and on treating the Welsh language no less favourably than the English language.	<p>Potential impacts are being defined as part of the equality impact process.</p> <p>A Welsh Language Plan for the Freeport is also being prepared.</p> <p>The opportunities arising from the Freeport will encourage people to remain local to Ynys Môn– supporting communities and protecting local identity and distinctiveness.</p>

E – Who did you consult?		What did they say?
1	Chief Executive / Senior Leadership Team (SLT) (mandatory)	
2	Finance / Section 151 (mandatory)	
3	Legal / Monitoring Officer (mandatory)	
4	Human Resources (HR)	
5	Property	
6	Information Communication Technology (ICT)	
7	Procurement	
8	Scrutiny	
9	Local Members	

**F - Appendices:**

Appendix 1 – Summary of the OBC Annexes

Appendix 2 – HMRC Tax Benefits Summary

**Ff - Background papers (please contact the author of the Report for any further information):**

The July 2023 report is here:

<https://democracy.anglesey.gov.uk/documents/s20422/Anglesey%20Freeport%20-%20Update.pdf?LLL=0>

North Anglesey Regeneration Plan is here:

[North Anglesey Economic Regeneration Plan \(gov.wales\)](#)

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## Appendix 1 Summary of OBC Annexes

<b>Required at OBC Stage</b>
Annex A – Maps of each tax site, customs site, seed capital project, and key supporting investment
Annex B – Programme risk register
Annex C – Plan for embedding fair work practices
Annex D – Logic model
Annex E - Decarbonisation plan (High level draft plan)
Annex F – Assumptions, references, and methodology for Value for Money analysis
Annex G – Project plan
Annex H – Governance documents
Annex I – Letters from all customs site operators committing to counter illicit activity
Annex J – An outline innovation strategy
Annex K – An outline trade and investment strategy
Annex L – An outline skills plan
Annex M – Outline Welsh Language Impact Assessment
Annex N – Security and illicit activity risk register



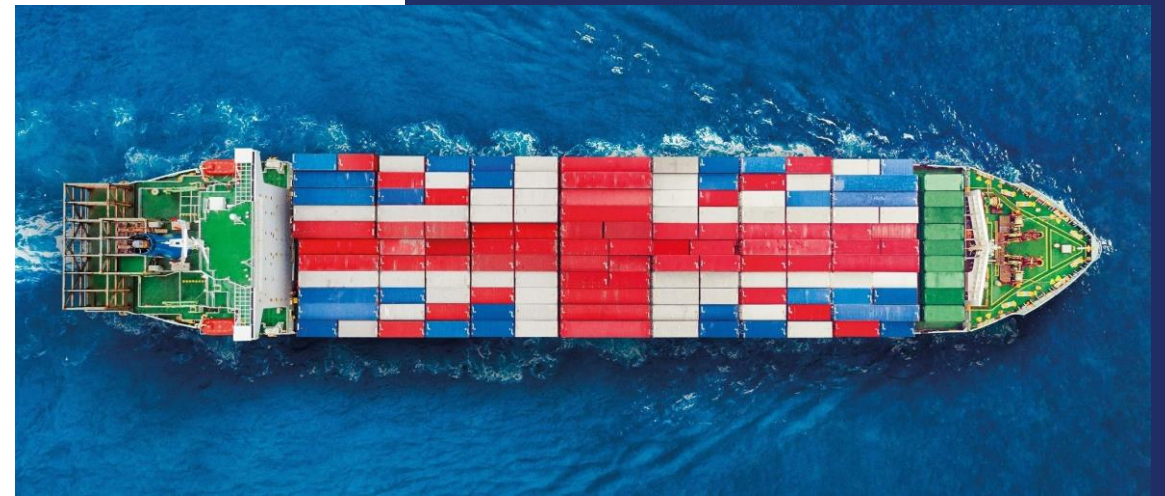


# UK Freeports

## Tax and Customs information guide

Guidance to support Freeport engagement with prospective investors and explain the Freeports tax and customs incentives.

Any references to a Freeport throughout this document also applies to Green Freeports in Scotland unless otherwise stated.



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HMRC  
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### 6. Responding to enquiries

Initial enquiries  
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Induction pack  
Business examples  
Recorded webinar

### 8. Information library – Next steps

CSO ‘how to’ guide  
Claiming tax reliefs  
Steel sector guidance

### 9. Freeport glossary

GOV.UK links – tax and customs

### 10. Contact details

UK Freeports  
Government

This information guide is designed to help Freeports when responding to initial queries from interested businesses; either directly, or via a suitably skilled consultant, to ensure full understanding of the benefits and requirements for locating within a Freeport.

HM Revenue and Customs (HMRC) has produced a number of supplementary guidance products to complement existing GOV.UK guidance, which should help:

- ✓ Explain the customs offer in a clear and concise way, including a comparison with existing customs special procedures
- ✓ Ensure businesses understand their requirements ahead of applying to become a customs site operator or Freeport business
- ✓ Highlight Freeport tax and customs benefits using indicative customer journeys across different business sectors
- ✓ Summarise the process for claiming Freeport tax reliefs
- ✓ Support Freeport conversations with interested businesses.



## Freeports

To attract investment and encourage businesses to locate within their respective locations; answering relevant questions using information and guidance provided by government stakeholders.

The Freeport has a key role to play in securing customs business authorisations; providing endorsement to all applications prior to HMRC authorisation, as well as considering the risk of business displacement from surrounding areas.

## HM Revenue and Customs (HMRC)

To answer policy or technical questions from Freeports in relation to tax or customs which are not covered in existing guidance.

HMRC has an established process to support customs site operators and businesses wishing to use the Freeport customs special procedure. Once a business has submitted an application, they will be assigned a dedicated point of contact to support them throughout the authorisations process.

Currently, a dedicated Freeport project team is in place to support Freeport through tailored engagement and can be contacted at [hmrctfreeports@hmrc.gov.uk](mailto:hmrctfreeports@hmrc.gov.uk).

## Department for Business & Trade (DBT)

To support Freeports in implementing their trade and investment strategies, including by maximising international promotion of UK Freeports through DBT's international networks and providing a range of additional support to Freeport investment projects, from initial enquiry through to landing.

## Freeports Hub

Provides independent, strategic advice to Freeports and government through dedicated Freeport Relationship Managers. The Freeports Hub does not provide direct, one-to-one commercial or financial advice to Freeports under the Freeports Hub contract.



The following provides a high level summary of the tax and customs benefits. For a more detailed description of the benefits available, please see the [Freeports Induction Pack](#)

### Tax site benefits

Eligible businesses in Freeport tax sites can benefit from a range of tax incentives including:

- Enhanced structures and buildings allowances for constructing or renovating structures and buildings
- Enhanced capital allowances for qualifying new plant and machinery assets
- A zero rate of secondary Class 1 National Insurance contributions on the earnings of new employees who spend 60% or more of their working time in the tax site

Relief is also available on Stamp Duty Land Tax in Freeports in England, with a similar relief proposed in Scottish and Welsh Freeport tax sites on Land and Buildings Transaction Tax and Land Transaction Tax respectively.

Eligible new businesses moving into a Freeport tax site, and some existing businesses that expand, will also benefit from full business rates relief in England and full Non-Domestic Rates Relief in Scotland and Wales.

### Customs site benefits

Businesses authorised by HMRC and operating inside designated customs sites in the Freeport can store or process imported goods.

Under the Freeport customs special procedure they can benefit from:

- Access to duty suspension, duty exemption on re-exports and flexibility on how duty is calculated
- Movement of goods between processing and storage under that procedure and without a separate declaration and, unlike inward processing, a bill of discharge is not required
- Streamlined processes for bringing goods into Freeport customs sites, as well as moving them between customs sites (under duty suspension), and exporting them
- Storage of goods beyond the 90 days allowable under temporary storage

To become a customs site operator, a business will need to apply for Authorised Economic Operator Security and Safety (AEOS) authorisation or be able to meet the equivalent standard for the proposed customs site. [Authorised Economic Operator status](#) is an internationally recognised quality mark.

**General enquiries about tax and customs sites**



The [YouTube video 'What are Freeports?'](#) will provide a simple introduction to the topic.

The [Freeports GOV.UK landing page](#) will provide further information.



The [Freeports induction](#) pack then provides a more detailed guide to the benefits available in tax and customs sites, as well as how to apply for the relevant customs authorisations. Alongside this, the [Freeport business examples](#) and [Freeports recorded webinar](#) can be used to help demonstrate how the Freeport benefits might apply to different businesses.

In addition, DBT can offer a range of specialist advice on sector opportunities and the UK business environment for prospective investors

**Becoming a Customs Site Operator (CSO)**



The business should read the guidance on [operating a customs site](#), and how to [apply to become a CSO](#), so they understand the requirements and responsibilities of the CSO role.

The CSO checklist and 'how to' guide provides more information on the application process.



Once they are ready to apply, the business should follow the guidance for [applying to be a CSO](#), and submit a registration of interest to HMRC.

They will then be assigned a dedicated contact within HMRC to support them through the authorisation process.

**Using the Freeport customs special procedure**



The business should read the guidance on [getting ready to use a customs site](#), and on [declaring goods and paying tax when using a customs site](#).

If applicable, they should also read the guidance on [storing, processing or producing excise goods in a customs site](#).



Once they are ready to apply, the business should follow the guidance for [applying to use the Freeport customs special procedure](#).

They will then be assigned a dedicated contact within HMRC to support them through the authorisation process.

**Locating in a tax site**



Depending on their circumstances, businesses locating in a tax site should refer to the relevant guidance:

- If buying or leasing property (in England) check if they can [claim relief from Stamp Duty Land Tax](#)
- If constructing or renovating structures for non-residential use check if they can [claim enhanced structures and buildings allowance relief](#)
- If buying plant and machinery for use on site, check if they can claim [enhanced capital allowance relief](#)
- If employing new staff, spending at least 60% of their time on site, check if they can [claim National Insurance relief](#)

## 'What are Freeports?' YouTube video

- Short, introductory video explaining the purpose of Freeports and their locations across the UK
- A high-level summary of the available tax reliefs and customs benefits



## 'What are Freeports?' YouTube video

## HMRC Freeport business examples

- A series of ten examples of how businesses can benefit from locating within a Freeport
- The examples focus on businesses locating within a customs site, but some also cover the tax site benefits

**Business example 1**

**Customer information:**  
Business A is a health food company that imports specialist raw material food ingredients for nutritional meal replacement and health drinks.

**Current position:**  
The raw materials (including beans, nuts and other powdered items) are sea freight, and the containers are transported by road to the business. The ingredients are processed into sport, health and food supplements and packed in a temperature controlled warehouse.

**Future position:**  
Business A have decided to relocate and are wanting a new facility in a Freeport for site in England which includes space for both processing and storage so that they can benefit from the tax relief to help them expand. They have chosen this location as it also allows a Freeport customs site for a customs site operator.

**Freeport business:**  
They have purchased a factory production and packaging facility with a temperature controlled storage.

**Business site:**  
The new premises include beans, nuts and other powdered items by sea freight, and the containers are transported by road to the business. The ingredients are processed into sport, health and food supplements and packed in a temperature controlled warehouse.

**Benefits:**  
Any imported plant products also require a phytosanitary certificate. Goods may also need to be inspected by HMRC to confirm they have been ethically sourced in the country of origin. The food products either enter the domestic market or are exported overseas with the relevant export documentation.

**Business example 1**  
Tax and customs user journey and associated reliefs and benefits.

**Customs user journey:**

1. User agreement with customs site operator to locate in Freeport customs site.
2. The registration point of the customs site and the business facilities the customs site operator sets up for the business.
3. Apply to HMRC for authorisation to use Freeport customs special procedures.
4. The ingredients are sea freighted to the warehouse and moved to the processing facility on the same premises. They are processed into the final product, packaged and stored in the storage units set out to customers.
5. New equipment can be brought into the UK and delivered to the Freeport site under the relevant customs procedures. The equipment is used for the production of the final product. The equipment is used for the production of the final product.
6. Goods for export: Goods are released into free circulation. The goods are transported to the port of origin. The goods are transported to the port of origin.
7. Goods for import: Goods are released into free circulation. The goods are transported to the port of origin. The goods are transported to the port of origin.

## Freeport business examples

## HMRC UK Freeports induction pack

- Outlines the benefits of operating in a Freeport customs site, as well as Freeport tax benefits, and what a business needs to provide and can expect from HMRC throughout the authorisation application process

**Customs site benefits**

**Benefits unique to the Freeports customs site:**

- Immediate import exemption
- An imported declaration for non-certified goods to the Freeport procedure of the port using Form C1, available to authorised Freeport business only
- Exemption from the port VAT (VAT on the Freeport system, not the relevant destination) in the case of a change HMGT to make a declaration 'by contract' and the like
- An supplementary declaration required to goods imported to the Freeport procedure

**Benefits of the Freeports customs offer also available through existing special procedures:**

- Exemption on low duty or no-duty (including other deferring mechanisms) on goods imported to the Freeport to the UK market, and imported to the Freeport to the UK market, and imported to the Freeport to the UK market, and imported to the Freeport to the UK market.
- Exemption on goods imported to the Freeport to the UK market, and imported to the Freeport to the UK market, and imported to the Freeport to the UK market, and imported to the Freeport to the UK market.

**Tax site benefit examples**

The following are examples of how the tax site benefits might apply in different scenarios. These are just a guide and are not an exhaustive list.

**Example 1 - Purchasing land and constructing a building:**  
A business plans to purchase a plot of land and construct a building. The business plans to purchase a plot of land and construct a building. The business plans to purchase a plot of land and construct a building.

**Example 2 - Purchasing machinery:**  
A business plans to purchase a plot of land and construct a building. The business plans to purchase a plot of land and construct a building. The business plans to purchase a plot of land and construct a building.

**Example 3 - National insurance contributions:**  
A business plans to purchase a plot of land and construct a building. The business plans to purchase a plot of land and construct a building. The business plans to purchase a plot of land and construct a building.

## HMRC UK Freeports induction pack

## HMRC Freeports recorded webinar

- A recording that talks through the possible tax and customs benefits for two different businesses
- Created to visualise the business examples, clearly outlining the benefits throughout the customer journey



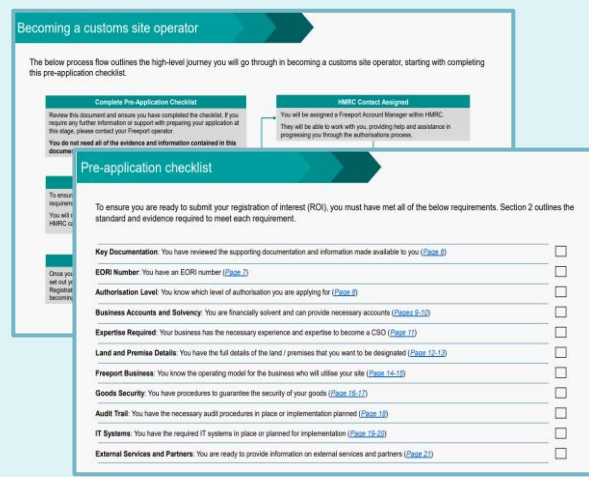
**Benefits for Business D by locating in a Freeport**

- Moving items from storage to processing without a declaration has given an admin saving
- Unlike when they were using Inward Processing – a bill of discharge is not required

## HMRC Freeports recorded webinar

# Customs Site Operator (CSO) checklist and 'how to' guide

- A guide to the customs site operator application process, including background information and a clear list of requirements
- Includes a pre-application checklist, ensuring readiness ahead of registration of interest submission to HMRC



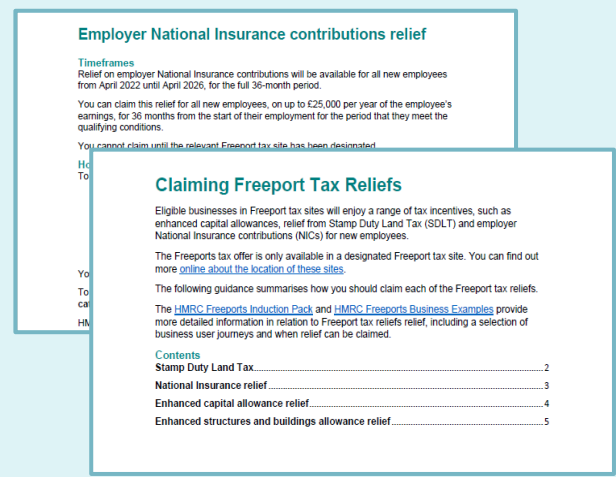
Click the icon for access to the guide



CSO Applicants How To Guide

# How to claim Freeport tax reliefs

- A summary of how businesses can claim each of the four direct tax reliefs available in an English Freeport
- Information is based on the guidance available on GOV.UK



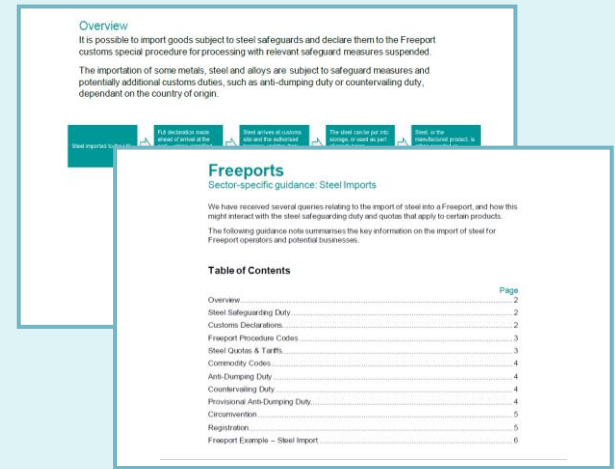
Click the icon for access to further information



Claiming tax reliefs

# Freeports sector-specific guidance: Steel

- A guidance note summarising the key information on the import of steel for Freeport operators and potential businesses
- Includes information on topics such as quotas, safeguarding duty and customs declarations



Click the icon for access to further information



Sector Specific Guidance on Steel



## GOV.UK tax and customs guidance

General information and guidance on UK Freeports can be found on the [Freeports GOV.UK homepage](#). An overview of UK Freeports for investors can be found on the [UK Investment Atlas](#).

### Operating a **customs** site

- [Operating a UK Freeport customs site - GOV.UK \(www.gov.uk\)](#)
- [Apply to be a UK Freeport customs site operator - GOV.UK \(www.gov.uk\)](#)

### Moving goods under the Freeport **customs** special procedure

- [Get your business ready to use a UK Freeport customs site - GOV.UK \(www.gov.uk\)](#)
- [Apply to use the UK Freeport customs special procedure - GOV.UK \(www.gov.uk\)](#)
- [Declaring goods and paying tax when using a UK Freeport customs site - GOV.UK \(www.gov.uk\)](#)
- [Storing, processing or producing excise goods in a UK Freeport customs site - GOV.UK \(www.gov.uk\)](#)

### Locating within a designated Freeports **tax** site and guidance on claiming the available tax reliefs

- [Check if you can claim the enhanced capital allowance relief in UK Freeport tax sites - GOV.UK \(www.gov.uk\)](#)
- [Check if you can claim enhanced structures and buildings allowance relief in UK Freeport tax sites - GOV.UK \(www.gov.uk\)](#)
- [Check if you can claim National Insurance relief in UK Freeport tax sites - GOV.UK \(www.gov.uk\)](#)
- [Check if you can claim relief from Stamp Duty Land Tax in a Freeport tax site in England - GOV.UK \(www.gov.uk\)](#)

In addition, HMRC has developed a Q&A pack for Freeports which is available on request. If you'd like a copy of the pack, please email [hmrctfreeports@hmrc.gov.uk](mailto:hmrctfreeports@hmrc.gov.uk)

# Freeport Contact Details

## England Freeports

East Midlands

[www.emfreeport.com](http://www.emfreeport.com)

Freeport East

[www.freeporteast.com](http://www.freeporteast.com)

Humber

[www.humberfreeport.org](http://www.humberfreeport.org)

Liverpool City Region

[www.liverpoolcityregion-ca.gov.uk/freeport](http://www.liverpoolcityregion-ca.gov.uk/freeport)

Plymouth and South Devon

[www.pasdfreeport.com](http://www.pasdfreeport.com)

Solent

[www.solentfreeport.com](http://www.solentfreeport.com)

Teesside

[www.teessidefreeport.com](http://www.teessidefreeport.com)

Thames

[www.thamesfreeport.com](http://www.thamesfreeport.com)

## Scotland Green Freeports

Forth

[www.forthgreenfreeport.com](http://www.forthgreenfreeport.com)

Inverness and Cromarty Firth

[www.opportunitycromartyfirth.co.uk](http://www.opportunitycromartyfirth.co.uk)

## Wales Freeports

Anglesey

[www.angleseyfreeport.co.uk](http://www.angleseyfreeport.co.uk)

Celtic

[www.celticfreeport.wales](http://www.celticfreeport.wales)

## Government

DLUHC

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HMRC

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