



HM Revenue  
& Customs

# HMRC Freeports Overview

To provide a high-level Freeports Programme overview

March 2022  
Version 1.0

- The reintroduction of UK Freeports is a Government manifesto commitment and a high priority for the Chancellor
- The 2019 Conservative Manifesto, set out three main objectives for the re-introduction of Freeports;
  - Establish Freeports as national hubs for global trade and investment across the UK
  - Promote regeneration and job creation, particularly in deprived areas
  - Create hotbeds for innovation
- The Freeports Bidding Prospectus was published 16 November 2020 and marked the opening of the bidding process for Freeports in England (a 12-week window for bidders to submit proposals for 'Freeport' status)
- After reviewing over 40 bids, MHCLG or DLU (Dept for Levelling Up) as they are now known, and HMT agreed upon 8 winning locations which were announced at the Budget in March 2021; *East Midlands Airport, Felixstowe and Harwich, Humber, Liverpool City Region, Plymouth, Solent, Thames and Teesside*
- HMRC is primarily involved in the tax and customs offer within Freeports – more information on the offer can be found in our [Freeports YouTube Video](#)



- The government remains committed to establishing at least one Freeport in each of Scotland, Wales, and Northern Ireland as soon as possible.
- On 14 Feb 2022 a landmark deal was agreed between the UK and Scottish governments to collaborate and deliver 2 Green Freeports in Scotland.
- The bidding process will open in Spring 2022, closing in summer, after which the bids will be assessed, and successful locations announced. It's hoped that the new sites will be operational by spring 2023.
- Good progress is being made towards an agreement that would see a new Freeport delivered in Wales as part of a shared endeavour between UK and Welsh Governments.
- Timing on the NI Freeport is dependent on a number of wider factors

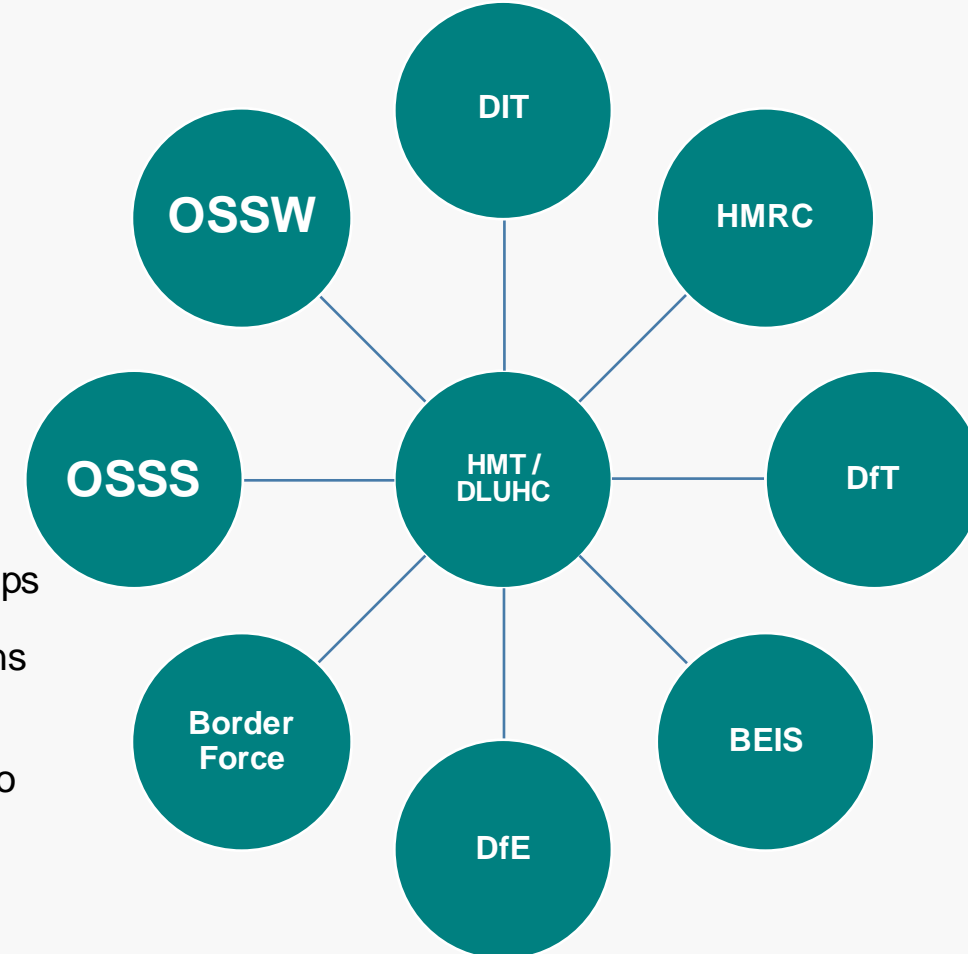


- We now have 2 live Freeports with both Customs and Tax Sites live :-
  - Teesside
  - Thames
- Tax site designation – Laid Statutory Instruments for 19 tax sites across 7 Freeports
- 11 Tax Sites Live across 4 Freeports
- 8 Tax Sites Going Live 23 March
- Led a comprehensive engagement programme with Freeports, CSOs and Businesses
- Identified and resolved a range of policy challenges e.g., AEOS equivalent
- Worked with the Freeports to define their Tax sites including maps, guidance, assessments and eventual designation/[publication](#)
- Communications include the Freeports landing page, Freeports Q&A, YouTube Video, Customs Benefits slides, publication material to feed into articles etc

In addition to HMRC's involvement, a number of Other Government Departments (OGDs) are involved; in particular, HM Treasury (own the overall policy on Freeports) and The Department for Levelling up Housing, Communities (who owned the bidding process and are working closely with Local Authorities).

Additional OGD involvement;

- **Department for International Trade (DIT)** work on the trade and investment side of Freeports and engagement with the private sector
- **Department for Environment, Food & Rural Affairs (Defra)** lead the work to ensure environmental standards in Freeports
- **Department for Transport (DfT)** are involved from an infrastructure perspective
- **Department for Business, Energy & Industrial Strategy (BEIS)** lead on 'creating hotbeds of innovation' one of the objectives of the policy
- **Department for Education (DfE)** have a small role around skills and apprenticeships
- **Border Force** are responsible for handling customs arrangements and conversations are ongoing with HMRC to agree roles and responsibilities
- **Devolved Authorities:** Relevant departments will also be involved to support work to establish Freeports in Scotland, Wales, and Northern Ireland



# Freeports timeline

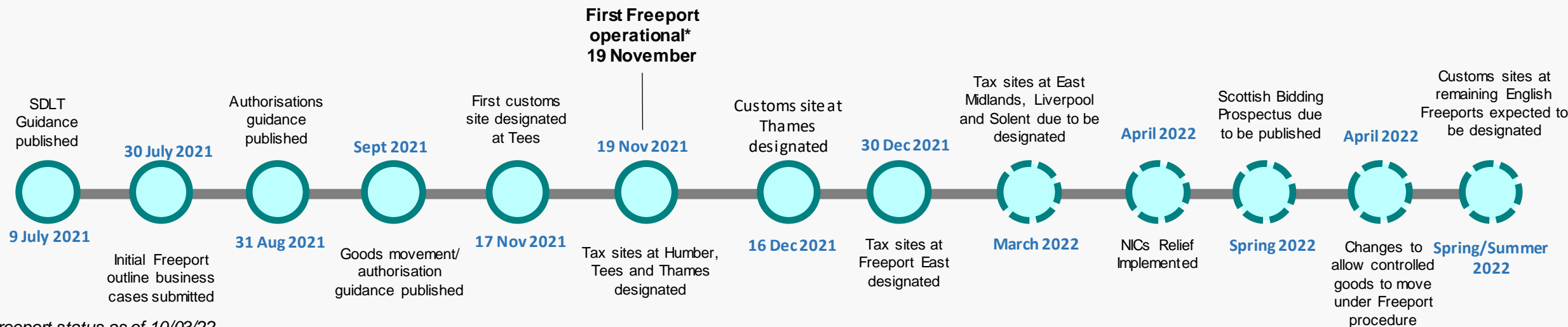


Completed Milestone



Future Milestone

The below timeline sets out some key dates relating to the introduction of Freeports in England and Green Freeports in Scotland.



Freeport status as of 10/03/22

Freeport	Tax Sites Designated	Customs Sites Designated
Solent	2	0
Liverpool	3	0
East Midlands	3	0
Humber	2	0
East	3	0
Teesside	3	1
Thames	3	1
Plymouth	0	0

Blue text denotes SIs laid but not in force until 23/03/22

\*A Freeport is defined as operational when at least one tax site and one customs site within the Freeport boundary is designated to operate and the Outline Business Case approved by DLU.

## **Movement of Goods:**

Customs Declaration Service (CDS ) Functional testing of the new Freeport Full and Simplified Declaration procedure codes is complete .

Movement of Controlled Goods can start with full Declarations on in Freeports with the aim of simplified Declarations coming online in April 2022

## **Tax Offer:**

SDLT relief for Freeports has been delivered with 1 claim received to date. IT and guidance development remains on track for March delivery across all remaining Freeport reliefs.( SBA, ECA and Nics.)

## **Engagement Strategy:**

HMRC continues to build on its successful communication strategy delivering education and opportunities to engage with potential Customs Site Operators and their proposed businesses.

Complete launch of all English Freeports, engage and assist Devolved Admins Scotland, Wales and NI in that order

More information on Freeports can be found on [Freeports Landing Page](#) on GOV.UK

## Customs:

- [Check if your goods can be moved into a Freeport customs site](#) (*published 15 November 2021*)
- [Apply to be a Freeport customs site operator](#) (*published 31 August 2021, updated 19 November 2021*)
- [Declaring goods and paying tax when using a Freeport customs site](#) (*published 20 September 2021*)
- [Apply to use the Freeport customs special procedure](#) (*published 20 September 2021*)
- [Processing or storing similar goods to replace Freeport customs special procedure goods](#) (*published 8 October 2021*)
- [Get your business ready to use a Freeport customs site](#) (*published 20 September 2021*)
- [Operating a Freeport customs site](#) (*published 31 August 2021*)
- [Moving processed or repaired goods into free circulation or re-exporting them](#) (*published 21 January 2020*)

## Tax:

- [Check if you can claim National Insurance relief in Freeport tax sites](#) (*published 28 February 2022*)
- [Check if you can claim the enhanced capital allowance relief in Freeport tax sites](#) (*published 12 November 2021*)
- [Check if you can claim enhanced structures and buildings allowance relief in Freeport tax sites](#) (*published 12 November 2021*)
- [Check if you can claim relief from Stamp Duty Land Tax in Freeport tax sites](#) (*published 9 July 2021*)



Details for the English Freeports can be found below:

- East Midlands Freeport [emfreeport.com](https://emfreeport.com)
- Freeport East [freeporteast.com](https://freeporteast.com)
- Humber Freeport [humberfreeport.org](https://humberfreeport.org)
- Liverpool City Region Freeport [liverpoollep.org/freeport](https://liverpoollep.org/freeport)
- Plymouth and South Devon Freeport [plymouth.gov.uk/plymouthandsouthdevonfreezone](https://plymouth.gov.uk/plymouthandsouthdevonfreezone)
- Solent Freeport [solentfreeport.com](https://solentfreeport.com)
- Teesside Freeport [teessidefreeport.com](https://teessidefreeport.com)
- Thames Freeport [thamesfreeport.com](https://thamesfreeport.com)

Any Questions ?

