



HM Revenue
& Customs

HMRC Freeports Induction Pack

This pack contains information for potential Freeport customs site operators, including:

- the benefits of operating a business in a Freeport customs site
- how to apply for the relevant authorisations
- the benefits available in a Freeports tax site.

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What are Freeports?

The UK's Freeports are new hubs of business and enterprise which will create thousands of jobs, regenerate communities and turbocharge post-Brexit growth.

Freeports are special areas in the UK's borders where different economic regulations apply. In England, they're centred around one or more air, rail, or sea port, but can extend up to 45km beyond the port. There's [an overview of the tax and customs offer in Freeports](#) on HMRC's YouTube channel.

Customs sites

A Freeport customs site (also known as a 'free zone') is a secure, enclosed customs zone where some normal tax and customs rules don't apply. Freeports need at least one customs site in order to be considered operational.

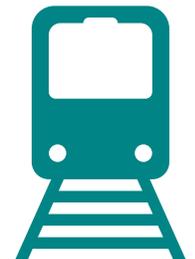
Authorised businesses can import certain goods to a Freeport customs site with simplified customs documentation, and without paying tariffs. A customs site can't be used as a first point of presentation of goods brought into the UK.

Authorised businesses operating inside the Freeport customs site can store or manufacture goods, using imported goods. By doing this, they can add value before exporting them again and, where certain conditions are met, they won't need to pay import duties. Where goods are declared to free circulation (home use) in the UK, relevant duties must be paid before they are released from the customs site. Domestic goods can also be held in a customs site and used in any processing activity.

Tax sites

Each Freeport will have up to three designated tax sites. Tax sites are independent and separately authorised from Freeport customs sites, but they can cover the same area of land.

Eligible businesses in Freeport tax sites can benefit from a range of tax incentives. This includes enhanced capital allowances, relief from Stamp Duty Land Tax and employer National Insurance contributions for new employees. Eligible new businesses moving into a Freeport tax site, and some existing businesses that expand, will also benefit from full business rates relief.



Freeport customs offer

The customs offer

Each Freeport will include at least one customs site, run by a customs site operator. Authorised businesses can take advantage of the Freeport customs benefits. The number and size of the customs sites available will vary at each Freeport.

Some customs sites will contain multiple businesses, helping create hubs for trade. Others will be mainly used by the customs site operator, who acts as both the operator and the authorised business. A customs site must have at least one business using the site.

Businesses authorised by HMRC and operating inside designated customs sites in the Freeport can store or manufacture imported goods. They can then export them or declare them for free circulation (home use) in the UK. Movements to and from the customs site will benefit from simplified customs procedures.

What are the benefits?

- Access to duty suspension, duty exemption on re-exports and flexibility on how duty is calculated. It also permits storage and processing activities in a Freeport customs site under one combined Freeport customs special procedure, instead of multiple authorisations
- Streamlining the processes for bringing goods into Freeport customs sites, as well as between customs sites, and exporting them
- Allowing the movement of goods in the procedure between customs sites and into other special procedures to fit the needs of business.

To take advantage of these benefits, goods will normally need to be located in a Freeport customs site.

What are the requirements?

The customs site operator, who [must be authorised by HMRC](#), provides physical and IT infrastructure to control goods entering and leaving their customs site. For example, they maintain records of goods entering and leaving the site. By providing the infrastructure customs site operators can attract new businesses and charge for access to the customs benefits.

Businesses wishing to access these benefits must [apply to HMRC to use the Freeport customs special procedure](#) once they have a provisional agreement in place with the customs site operator. They are responsible for notifying the customs site operator of movements into and out of the Freeport and [making the necessary declarations](#). They will also need to maintain records of their Freeport operations.

Customs site benefits

Benefits unique to the Freeports customs offer

Simplified import declarations:

- A **simplified declaration** to the Freeport procedure at the port using form C21 Available to authorised Freeport businesses only
- Movement from the port ITSF to ETSF at the Freeport customs site via **Internal Movements in Temporary Storage (iMiTS)** to make a **declaration "by conduct"*** into the site
- No supplementary declarations needed for goods declared to the Freeport procedure.

Movement between customs sites with declaration "by conduct"* rather than having to use transit or complete a declaration digitally.

Ability for an authorised Freeport business to move from another special procedure to the new Freeport procedure using **declaration "by conduct."***

Access to duty suspension, duty exemption on re-exports, and flexibility on how duty is calculated via **combined Freeport Customs Procedure**, instead of multiple authorisations.

Goods under Freeport Procedure may **move between processing and storage under that procedure and without a separate declaration.**

Suspension of import VAT and zero-rating for eligible supplies of goods and related services in the free zone.

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

Flexibility on how duty is calculated - When declaring non UK goods stored or processed in the Freeport to the GB market, authorised businesses can calculate import duties based on the value of inputs or the finished product - whichever is most beneficial to the business. The exception is goods subject to anti-dumping duties, in which case duties are calculated on inputs to avoid circumvention.

Duty suspension - No import duties to be paid on non GB goods brought into a Freeport until they enter GB domestic market.

Duty exemption for re-exports - unless subject to duty drawback clauses under the relevant Free Trade Agreement, no import duty paid.
(**Excise duty drawback** is a refund of UK excise duty, made when excise goods have not been and will not be consumed in the UK).

Businesses can operate their **existing special procedures in a Freeport customs site under their Special Procedure authorisation** such as Customs Warehousing and Inward Processing - they'll need to comply with both the general Freeport rules, e.g. record keeping, and the rules relating to their Special Procedure authorisation.

*Declaration "by conduct" : Where the physical movement of goods constitutes the declaration, supported by record keeping requirements and notification to customs site operator

Customs site operating models

The following are some examples of potential operating models in a customs site. This is not intended as an exhaustive list but provides a guide as to the types of activity that can take place in a customs site.

Example 1:

A customs site includes a processing facility. Goods are imported and brought into the customs site where they are stored until required. The goods can be moved between storage and processing under the Freeport procedure and without a separate declaration.

Following processing, the outputs are then split. Some are exported and some put to domestic use.

For the domestic use goods the business opts to account for duty based on the lower duty rate applicable to the finished product, rather than the higher duty rate applicable to the imported materials.

Where exported, the goods may be exempted from relevant import duties.

This makes use of duty suspension, duty exemption on re-exports, and flexibility on how duty is calculated via one combined Freeport customs special procedure.

Example 2:

A customs site includes a large area of land with multiple plots within it which are owned by the customs site operator. These plots could be used for storage, manufacturing or a combination of both.

They are then made available to businesses who, once authorised to use the Freeport customs special procedure, can make use of the benefits and infrastructure available in the customs site. For example, simplified movement between the businesses on site, to create a hub for trade.

If the site was also a designated tax site, there would be additional benefits available when purchasing or developing properties in the site.

Example 3:

A customs site provides storage facilities for manufacturing or construction works.

Goods are imported into the customs site, where they are held under duty suspension until required and then removed from the customs site.

This could include moving some of the goods to another customs site under declaration by conduct, where they could be used in manufacturing, while other goods could be released into free circulation.

Customs site operating models

There are some limitations in a Freeport customs site:

First point of presentation

Freeport customs sites can't be used as a first point of presentation of goods brought into the UK. Any business bringing goods into the UK must first present their goods to customs, in a way specified by the port approval. This is because goods must be cleared by customs before they can be moved to a Freeport customs site.

Goods can be moved directly to the Freeport customs site from the vessel where it has already been confirmed that they have been cleared by customs.

Unopened container storage

A model where containers being moved under the Freeport customs special procedure, or another special procedure, are stored unopened in Freeport customs sites will not be approved. Containers arriving at a Freeport customs site must be opened, goods checked, and any discrepancies noted and reported to HMRC. This is to reduce security risks and identify and report any differences between the goods deposited and the goods declared.

Unused customs sites

Customs sites will need to prove that they have, or intend to have, at least one authorised Freeport business using the site in a reasonable timeframe following designation. This is usually in six to twelve months from the date of designation. The business should be keeping goods that have been declared to the Freeport procedure. As part of the authorisation process, a potential customs site operator will need to confirm their expected timescale for becoming operational. A model with no clear plans to bring businesses into the site won't be approved. This is to make sure that Freeports are meeting their obligations outlined in their original bids, and making use of the customs benefits available.

A Freeport customs site operator can also be approved as a Freeport business.

How to operate in a Freeport customs site

Once you've submitted the relevant form, you'll be assigned a contact in HMRC to work with you throughout the authorisations process.

If you want to become a customs site operator

You'll need the relevant authorisations before the customs site can be approved.

Pages 10 to 12 set out the things you'll need to do to be authorised as a customs site operator.

If you want to be authorised as a Freeport business

Each customs sites will need at least one authorised business using the site to import chargeable goods for processing or storage under the Freeport customs special procedure. Some customs sites will have multiple businesses under a single customs site operator.

Pages 13 to 15 set out the things you'll need to do to be authorised as a business to use the Freeport customs special procedure.

If you intend to act as both the customs site operator and the Freeport business

You'll need to apply for both authorisations.

Becoming a customs site operator – How to apply

Before you apply

You should speak to the operator of the wider Freeport to make sure you understand what you're applying for, and any requirements from the Freeport such as expected timescales.

Register an interest

You can [use the online form to register an interest](#).

Once you've submitted a registration of interest, you'll be assigned a contact in HMRC. They'll work with you throughout the authorisations process. You'll need to reach an agreement with the Freeport before HMRC can begin the formal authorisation process.

The registration of interest is not a binding process. You can withdraw after the initial discussions with HMRC, if you decide it's not right for you. If, following initial discussions, it is evident that you will be unable to meet the necessary requirements in a reasonable timescale you may be advised to withdraw your interest and re-apply at a later date.

To help progress your application as quickly as possible you should be ready to provide:

- Your EORI number - you'll need to [get an EORI number](#) if you don't have one already
- Details of the land or premises to be used for the customs site, including detailed maps showing the site is enclosed with clearly marked entry and exit points. Once you've been authorised, you'll need to provide HMRC with final maps on a scale of 1:1250
- Confirmation that you have, or intend to have, at least one business using your Freeport customs site to move goods into or out of the site. The business doesn't need to be located on site at the time the application is submitted, but HMRC need evidence that at least one business will start operations in a reasonable time frame. This is usually in six to twelve months from the date of designation. The customs site operator can also be approved as a Freeport business
- A clear written overview of your operating model, including detailed information on how you plan to meet the requirements to be designated as a Freeport customs site operator. This should include documented procedures for how you will handle security and record keeping and the type of goods to be handled in the customs site - see [gov.uk/guidance/operating-a-freeport-customs-site](https://www.gov.uk/guidance/operating-a-freeport-customs-site) for details
- Evidence that your company is financially solvent. HMRC will check the financial records of your business covering the last 3 years or may ask for alternative evidence if you've been trading for less than 3 years.

Becoming a customs site operator – Authorisations

Obtain Authorised Economic Operator (AEO) or equivalent authorisation

Prior to designation, a customs site operator must, as a minimum, hold Authorised Economic Operator Security and Safety (AEO(S)) authorisation or be able to meet the equivalent standard for the proposed customs site.

If you already hold AEO(S) authorisation

You'll need to start the change of circumstances process to extend your authorisation to include the Freeport customs site. HMRC will help you through this process.

If you don't hold AEO status

You can apply for either:

- Authorised Economic Operator Full (AEO(F)) or AEO(S) authorisation, both of which will apply to your whole business entity
- the Freeport Safety and Security authorisation, which requires you to meet AEO(S) standards at a site-specific level.

You should choose the option which best suits your business needs.

To become a customs site operator you first need to submit a registration of interest, and should not apply directly for AEO status.

Additional authorisations

You may also need to apply for additional authorisations, depending on your proposed operating model. However, there is no requirement to have these in place in order for the customs site to be designated.

If you're planning to use transit to bring goods into, or take goods out of, your Freeport customs site on behalf of a business, you'll also need to apply for transit simplifications, consignor or consignee status. This will allow you to start or end a transit movement at your Freeport customs site.

If you're planning to move goods to an external temporary storage facility (ETSF) at your Freeport customs site, so that a business can make a declaration by conduct to the Freeport customs special procedure, you'll need to apply for separate external temporary storage at your location. You'll also need to meet the requirements for moving goods to the ETSF, using internal movement in temporary storage (iMiTS).

Becoming a customs site operator - The authorisation process

Information required

Before HMRC grant AEO authorisation, or confirm that the equivalent standard has been met, you'll need to provide them with information so that they can carry out checks. This includes:

- Documented procedures relating to your business and the site. For example, how you'll meet your responsibilities for site security and maintaining records about goods moving in, around and out of the site. Your procedures should:
 - make clear how you intend to implement and manage them
 - be specific to your business arrangements - generic statements won't be accepted
 - confirm who is responsible, either at an individual level or, where not identified, at job role level
 - include what you'll do if something goes wrong, and who will be responsible for reporting issues to HMRC or other relevant authorities.
- A copy of your risk and threat assessment, demonstrating that you've considered specific risks for your site. This applies even if your site is not currently operational
- Written agreements, if you're using a separate security provider or other third-party contractor. The agreement should include responsibilities for building inspection, maintenance and reporting
- Evidence of how current staff will make sure new customers site standards are met. In addition to background checks for new staff, if you use an external HR provider your agreement must make sure checks are all to the same level.

This list is not exhaustive but covers the most common types of information requested. You can [read more about the checks HMRC will carry out](#).

What will the authorisation process cover?

HMRC will evaluate the effectiveness of the procedures and measures you'll take to cover relevant risks. As part of this, HMRC will:

- meet with you, usually virtually, to discuss the information on your application in more detail
- visit the site to inspect the physical premises and discuss your IT arrangements.

In order for your application to progress effectively, you must make sure the relevant people are available to deal with any HMRC enquiries.

The controls and measures you need to meet to obtain AEO authorisation are in addition to legal health and safety requirements, as well as any specific legal requirements that may be applicable to your business.

Operating a business in a customs site

Businesses who want to move goods into or out of a customs site can either use the Freeport customs special procedure or existing customs special procedures. Only an authorised Freeport business can declare goods to the Freeport customs special procedure for storage or processing.

You can apply to use the Freeport customs special procedure (a single authorisation combined with easier declaration requirements) to import goods that are not controlled for:

- processing and then export or for sale in the UK
- storage and then export or for sale in the UK.

Controlled goods

From April 2022, controlled goods are also able to be entered into the Freeport customs special procedure.

Find out more about what [goods you can move into a Freeport customs site](#).

Using an existing special procedure authorisation

If you want to use an existing customs special procedure, the usual conditions of your existing authorisation will apply. You'll also need to comply with the general Freeport customs site record keeping rules. You may also need to tell HMRC about any changes to your authorisation. For example, if the customs site is going to be a new processing or storage location.

Domestic goods

The customs site operator must be told about any planned arrivals of domestic goods, before they enter the customs site. The business will need to show the status of goods (domestic or freezone) in their own records. Before removing any domestic goods, the business will need to tell the customs site operator and provide evidence that the goods are domestic and eligible for removal.

Using the Freeport customs special procedure – How to apply

In order to move goods into or out of a customs site using the Freeport customs special procedure, you'll need to apply to use the Freeport customs special procedure. Find out more about what you need to do to [get your business ready to use a Freeport customs site](#).

Before you apply

A business must be established in the UK in order to declare goods to the Freeport customs special procedure.

However, businesses not established in the UK can make arrangements with a UK established Freeport business to move their goods into the Freeport. The UK established Freeport business is responsible for the goods and outstanding duties while they are in the Freeport, regardless of their ownership.

Before applying, you should discuss your intentions and reach an agreement with the operator of the customs site.

The customs site will need to be designated before you can begin to use the Freeport customs special procedure.

Apply to use the Freeport customs special procedure

You can apply by submitting [the online form](#).

To help with completing your application you'll need:

- your EORI number - [apply for an EORI number](#) if you don't have one already
- information about the business, including the address, company registration number and contact details
- the PAYE Scheme Reference, if you have one
- the UTR (Unique Taxpayer Reference).

If you want to discuss your potential application, or you'd like guidance for completing the application form, please email freeportbusinessapplications@hmrc.gov.uk.

Using the Freeport customs special procedure – The authorisation process

HMRC will review your application and will meet with you virtually, to discuss the information you have submitted. They will also conduct a site visit to inspect your premises, and an HMRC computer specialist may attend your premises to discuss your IT arrangements.

The purpose of this pre-authorisation contact is to make sure that you can comply fully with the requirements of the procedure. It will also give you an opportunity to ask questions.

You may be asked to provide or discuss information, including:

- The goods to be stored or processed - this will include commodity codes, description, origin and expected quantities of goods you expect to declare into the Freeport procedure. HMRC may also want details about your suppliers, purchase contracts, how the goods are valued and the origin of the goods
- The supply chain, including how the goods are moved from the supplier to your premises, and who will make customs declarations on your behalf
- What records you intend to keep, in what format, IT systems, access to records and record keeping responsibilities in your business
- How you plan to communicate and share relevant information with the customs site operator
- If applicable, what processing activity you intend to undertake, changes to product and commodity codes and, if you're using both storage and processing elements of the procedure, how you intend to record movement around your business premises
- Your arrangements for the security and control of goods, including stock records and reporting errors to the relevant authorities, along with any site-specific security arrangements
- The removal of goods from the Freeport procedure.

Once authorised, you'll get a letter that sets out the authorisation conditions. This includes paying Customs Duty and other charges, and keeping detailed records.

Freeport tax offer

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What is the tax offer?

Eligible businesses in Freeport tax sites will enjoy a range of tax incentives, such as enhanced capital allowances, relief from Stamp Duty Land Tax (SLDT) and employer National Insurance contributions (NICs) for new employees. These tax reliefs are designed to encourage the maximum number of businesses to open, expand and invest in Freeports which in turn will boost employment.

The Freeports tax offer is only available in a designated Freeport tax site. Tax sites are independent and separately authorised from Freeport customs sites, but can cover the same area of land.

You can [find out more online about the location of these sites](#).

If you would like to know more about a specific tax site, you should speak to the Freeport operator.

How do I claim the reliefs?

For information on how to claim the Freeport tax reliefs please see the following guidance:

- [Stamp Duty Land Tax](#)
- [Enhanced capital allowances](#)
- [Enhanced structures and buildings allowance](#)
- [National Insurance](#)

Tax site benefits

Stamp Duty Land Tax (SDLT) relief is available for certain qualifying purchases of land and buildings in Freeport tax sites in England.

You can claim full relief from SDLT on the total purchase price if at least 90% of the purchase price is for qualifying land or buildings.

If less than 90% of the purchase price is for qualifying land or buildings, you can claim relief on the portion of the SDLT for the land or buildings which qualify, so long as the price for the qualifying land or buildings is 10% or more of the total price.

You can't claim any relief if less than 10% of the total purchase price is for qualifying land or buildings.

SDLT relief will be available from the date tax site designation takes effect, until 30 September 2026.

Employers with a business premises in a Freeport tax site will be able to apply 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. This rate can be applied on the earnings of all new employees, up to £25,000 per year, for 36 months per employee.

Relief on employer National Insurance contributions will be available for all new employees from April 2022 until April 2026, for the full 36-month period

This may be extended to April 2031, subject to a review of the relief.

Enhanced structures and buildings allowances are available to firms constructing or renovating structures and buildings for non-residential use in a Freeport tax site. This allowance is based on the existing structures and buildings allowance, but will give relief at a higher rate of 10% compared to the existing national rate of 3%.

This relief will be available from the date tax site designation takes effect, until 30 September 2026.

Enhanced capital allowances are available for companies investing in qualifying new plant and machinery assets. This allowance is a 100% enhanced capital allowance (also known as a first-year allowance) for plant or machinery primarily for use in a Freeport tax site.

This relief will be available from the date tax site designation takes effect, until 30 September 2026.

Full business rates relief may be available to eligible new business within a Freeport tax site, and certain existing businesses where they expand. It will apply for 5 years from the point at which the beneficiary first receives relief and can be first claimed from the date tax site designation takes effect until 30 September 2026

This means that if a business first received relief on 30 September 2026, the relief may be applied until 29 September 2031.

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 pays £800,000 for land wholly within a Freeport tax site but £200,000 (25%) of the amount paid relates to land that is not intended to be used in a qualifying way. This means that 75% is paid for Freeport land that is to be used in a qualifying way. The Stamp Duty Land Tax is reduced by 75% of the total tax due for the whole purchase.

The business then builds a warehouse on the part of the land wholly within the tax site at a cost of £900,000. All contracts for construction were entered into after the date the Freeport tax site was designated, the warehouse is completed and brought into non-residential use in March 2024. The business can then claim enhanced structures and buildings allowances at 10%.

Example 2 - Purchasing new plant and machinery:

A business purchases new plant and machinery costing £300,000 in March 2024. It's installed as integral features in a new warehouse, the construction of which was completed on 22 March 2024. The warehouse was situated in a Freeport tax site at the time the plant and machinery were purchased.

The business prepares accounts for each year ending on 31 March. In the chargeable period to 31 March 2024, they can claim the enhanced capital allowance for the entire cost of this plant and machinery (£300,000).

Example 3 - National Insurance contributions:

A business hires 10 new employees in March 2023. They will all spend some of their time working in it's new warehouse, located in a Freeport tax site. The employees are split into two groups:

Group A - Five of the staff will spend half of their time (50%) working in the new warehouse, and the other half at another location outside of the tax site. They will each earn £20,000 per year.

Group B - The other five will spend all of their time working in the tax site, and each earn £30,000 per year.

The business **cannot** apply a zero rate of secondary Class 1 National Insurance contributions (NICs) for Group A as they don't spend at least 60% of their time in the tax site.

The business **can** apply a zero rate of secondary Class 1 NICs for Group B for the first 36 months, but only on the first £25,000 of each employee's salary per year.

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Further information

Guidance links

More information on Freeports can be found on [GOV.UK](https://www.gov.uk).

Customs:

- [Check if your goods can be moved into a Freeport customs site](#)
- [Apply to be a Freeport customs site operator](#)
- [Declaring goods and paying tax when using a Freeport customs site](#)
- [Apply to use the Freeport customs special procedure](#)
- [Processing or storing similar goods to replace Freeport customs special procedure goods](#)
- [Get your business ready to use a Freeport customs site](#)
- [Operating a Freeport customs site](#)
- [Moving processed or repaired goods into free circulation or re-exporting them](#)

Tax:

- [Check if you can claim National Insurance relief in Freeport tax sites](#)
- [Check if you can claim the enhanced capital allowance relief in Freeport tax sites](#)
- [Check if you can claim enhanced structures and buildings allowance relief in Freeport tax sites](#)
- [Check if you can claim relief from Stamp Duty Land Tax in Freeport tax sites](#)

Legislation links

The key legislation which supports the Freeports offer can be found below:

- [Finance Act 2021 \(legislation.gov.uk\)](#)
- [The Free Zones \(Customs, Excise and Value Added Tax\) Regulations 2021 \(legislation.gov.uk\)](#)
- [Taxation \(Cross-border Trade\) Act 2018 \(legislation.gov.uk\)](#)
- [The Customs \(Import Duty\) \(EU Exit\) Regulations 2018 \(legislation.gov.uk\)](#)
- [The Customs \(Export\) \(EU Exit\) Regulations 2019 \(legislation.gov.uk\)](#)
- [The Customs Transit Procedures \(EU Exit\) Regulations 2018 \(legislation.gov.uk\)](#)
- [The Customs \(Special Procedures and Outward Processing\) \(EU Exit\) Regulations 2018 \(legislation.gov.uk\)](#)

Useful contacts

Contact details for the English Freeports:

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

For customs site operator or business authorisation queries, contact freeportgeneralenquiries@hmrc.gov.uk.

For general HMRC Freeport queries (if published guidance hasn't answered your question) you can contact hmrcfreeports@hmrc.gov.uk.

Questions and answers

HMRC has developed a Q&A pack for Freeports, customs site operators and businesses.

If you'd like a copy of the pack please email hmrcfreeports@hmrc.gov.uk.

The pack covers:

- the Freeport tax offer, including Stamp Duty Land Tax relief, enhanced capital allowances, enhanced structures and buildings allowances and National Insurance contributions, as well as tax site designation
- the Freeport customs offer, including; site designation, authorisations, movement of goods, and safety and security declarations
- compliance
- State Aid
- VAT.