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STATUTORY INSTRUMENTS

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**2021 No. 1389**

**INCOME TAX**

**CORPORATION TAX**

**STAMP DUTY LAND TAX, ENGLAND**

The Designation of Freeport Tax Sites  
(Freeport East) Regulations 2021

*Made* - - - - 8th December 2021  
*Laid before the House of*  
*Commons* - - - - 9th December 2021  
*Coming into force* - - 30th December 2021

The Treasury make the following Regulations in exercise of the powers conferred by section 113 of the Finance Act 2021<sup>(1)</sup>.

The areas designated by these Regulations are either situated in a freeport or considered by the Treasury as being used, or likely to be used, for purposes connected with activities carried on, or likely to be carried on, in a freeport<sup>(2)</sup>.

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<sup>(1)</sup> 2021 c. 26.

<sup>(2)</sup> “Freeport” is defined in section 113(5) of the Finance Act 2021 (“FA 2021”). The relevant freeport for this designation is the area known as “Freeport East”, which is identified edged in blue on the map entitled “Freeport East Outer Boundary” and dated 24th November 2021, published with the consent of the Treasury for the purposes of section 113 of FA 2021. The map is available electronically at <https://www.gov.uk/government/publications/maps-of-uk-freeports>. A person unable to access the document electronically can arrange access to a hard copy by inspection free of charge at 1 Horse Guards Road, London SW1A 2HQ.