
STATUTORY INSTRUMENTS

2022 No. 643

**INCOME TAX
CORPORATION TAX
STAMP DUTY LAND TAX, ENGLAND**

**The Designation of Freeport Tax Sites (Plymouth
and South Devon Freeport) Regulations 2022**

<i>Made</i>	- - - -	<i>10th June 2022</i>
<i>Laid before the House of Commons</i>	- - - -	<i>13th June 2022</i>
<i>Coming into force</i>	- -	<i>4th July 2022</i>

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

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⁽²⁾.

⁽¹⁾ 2021 c. 26.

⁽²⁾ “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 the “Plymouth and South Devon Freeport”, which is identified edged in blue on the map marked “Project Title: Plymouth & South Devon Freeport; Detail: Plymouth & South Devon Freeport Boundary” and dated 12th May 2022, 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.