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STATUTORY INSTRUMENTS

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**2024 No. 71**

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

**The Designation of Special Tax Sites  
(Humber Freeport) Regulations 2024**

<i>Made</i>	- - - -	<i>22nd January 2024</i>
<i>Laid before the House of Commons</i>	- - - -	<i>23rd January 2024</i>
<i>Coming into force</i>	- -	<i>13th February 2024</i>

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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- (1) 2021 c. 26. Section 113 was amended by section 331 of, and paragraph 19 of Schedule 23 to, the Finance (No. 2) Act 2023 (c. 30).
- (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 “Humber Freeport”, which is identified edged in blue on the map entitled “Humber Freeport Outer Boundary” and dated 17th November 2023, 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.