STATUTORY INSTRUMENTS

2025 No. 1079

CORPORATION TAX

INCOME TAX

The Designation of Special Tax Sites (Anglesey Freeport) Regulations 2025

Made - - - -	*14th October 2025*
Laid before the House of Commons	*16th October 2025*
Coming into force - -	*21st November 2025*

The Treasury make these Regulations in exercise of the powers conferred by section 113 of the Finance Act 2021(**a**).

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(**b**).

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Designation of Special Tax Sites (Anglesey Freeport) Regulations 2025 and come into force on 21st November 2025.

(2) In these Regulations, a reference to an area "shown edged and hatched in red" on a map is a reference to the hatched area extending up to the red edging, but not including the red edging itself.

Designation of special tax sites

2.—(1) The following areas are designated as special areas(**c**) for the purposes referred to in section 113(1) of the Finance Act 2021—

(**a**) 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).

(**b**) "Freeport" is defined in section 113(5) of the Finance Act 2021 ("FA 2021"). The relevant freeport for this designation is the area which is identified edged in blue on the map entitled "Anglesey Freeport Outer Boundary" and dated 20th March 2025, 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.

(**c**) Areas so designated are known as "special tax sites" under section 113(3) of FA 2021. The maps referred to in the designations made by regulation 2(1) of these Regulations are all available electronically at www.gov.uk/government/publications/maps-of-anglesey-freeport-tax-sites. A person unable to access the documents electronically can arrange access to hard copies by inspection free of charge at 1 Horse Guards Road, London SW1A 2HQ.

(a) the area shown edged and hatched in red on the map entitled "North Anglesey Tax Site: Octel" and dated 15th May 2024;

(b) the areas shown edged and hatched in red on the map entitled "North Anglesey Tax Site: Rhosgoch" and dated 15th May 2024.

(2) The designations made by paragraph (1) take effect on 21st November 2025.

Stephen Morgan
Taiwo Owatemi
14th October 2025 Two of the Lords Commissioners of His Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations designate areas, known as "special tax sites", as special areas for the purposes of Parts 2 (plant and machinery allowances) and 2A (structures and buildings allowances) of the Capital Allowances Act 2001 (c. 2) ("CAA 2001").

Section 45O in Part 2 of CAA 2001 provides that expenditure incurred by a company on the provision of plant and machinery for use in a special tax site qualifies for enhanced capital allowances if certain conditions are met.

Section 270BNA in Part 2A of CAA 2001 provides that expenditure incurred on non-residential structures and buildings situated in a special tax site qualifies for an enhanced annual rate of structures and buildings allowances if certain conditions are met.

A Tax Information and Impact Note covering this instrument was published on 3rd March 2021 alongside Spring Budget 2021 and is available on the website at: https://www.gov.uk/government/publications/designation-of-freeport-tax-sites/designation-of-freeport-tax-sites. It remains an accurate summary of the impacts that apply to this instrument.

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