

Cyngor Sir Ynys Môn	
Adroddiad ar gyfer:	Y Pwyllgor Gwaith
Dyddiad:	28ain Tachwedd 2023
Pwnc:	Porthladd Rhydd Ynys Môn – Diweddariad ar baratoi'r Achos Busnes Amlinellol
Aelod(au) Portffolio:	Cyng. Llinos Medi (Arweinydd ac Aelod Portffolio Datblygu Economaidd)
Pennaeth Gwasanaeth:	Dylan Williams Prif Weithredwr
Awdur yr Adroddiad: Rhif Ffôn: E-Bost:	Christian Branch a Tudur H. Jones christianbranch@ynysmon.llyw.cymru tudurjones@ynysmon.llyw.cymru
Aelodau Lleol:	Perthnasol i bob Aelod Etholedig

A – Argymhelliad/Argymhellion a Rheswm/Rhesymau

Argymhellion:

Argymhellir bod y Pwyllgor Gwaith yn:

- (a) Awdurdodi swyddogion i gwblhau'r Achos Busnes Amlinellol drafft.
- (b) Dirprwyo awdurdod i'r Prif Weithredwr, mewn ymgynghoriad â'r Arweinydd ac Aelod Portffolio Datblygu Economaidd, y Cyfarwyddwr Busnes y Cyngor/Swyddog Monitro a'r Cyfarwyddwr Adnoddau/Swyddog Adran 151, i gymeradwyo a chyflwyno'r Achos Busnes Amlinellol i'w gymeradwyo gan Lywodraeth y DU a Llywodraeth Cymru.
- (c) Cytuno i eithrio'r penderfyniad rhag cael ei alw i mewn (gyda chytundeb Cadeirydd y Cyngor) gan y gallai hynny danseilio'r gwaith o gyflwyno'r Achos Busnes Amlinellol i'r naill Lywodraeth.

Cyflwyniad

Yn ei gyfarfod ar 18 Gorffennaf 2023, nododd y Pwyllgor Gwaith bod cais Porthladd Rhydd Ynys Môn wedi bod yn llwyddiannus a chymeradwyodd ran y Cyngor yn y Cytundeb Cydweithio Cychwynnol gyda gweithredwr y porthladd, Stena Line. Trwy'r Cytundeb Cydweithio Cychwynnol, sefydlwyd Corff Llywodraethu dros dro ac mae'r Cyngor ar fin cymeradwyo cytundeb grant gyda Llywodraeth Cymru. Mae hyn wedi cael ei ddefnyddio i gefnogi'r gwaith o ddatblygu'r Achos Busnes Amlinellol (OBC).

Mae'r OBC yn cael ei ddatblygu yn unol â'r cyfarwyddyd drafft ar gyfer Porthladdoedd Rhydd yng Nghymru a gafodd ei rannu â'r Cyngor yn gyfrinachol

A – Argymhelliad/Argymhellion a Rheswm/Rhesymau

ddechrau mis Medi. Cyhoeddwyd y Canllawiau terfynol ar 25ain Hydref 2023 ac maent yr un fath â'r fersiwn drafft.

Mae'r Canllawiau'n cynnwys Holiadur OBC gyda dros 100 o gwestiynau y mae'n rhaid eu hateb er mwyn cwblhau pump "Achos" yr OBC (Strategol, Economaidd, Ariannol, Masnachol a Rheoli). Mae'r Cyngor, a'i gymorth allanol, yn llwyr gyfrifol am ddrafftio atebion i 28 o'r cwestiynau hyn a bydd yn ateb 40 ar y cyd gan weithio gydag ymgynghorwyr Stena, Cadence. Bydd y gweddill yn cael eu drafftio gan ymgynghorwyr Stena a bydd cyfle i'r Cyngor eu hadolygu cyn iddynt gael eu cyflwyno.

Yn ogystal â'r cwestiynau, mae 13 o Atodiadau yn cynnwys cofrestr risgiau a chynlluniau ar gyfer Sgiliau a Gwaith Teg, y Gymraeg, Arloesedd, Masnach a Buddsoddi a Sero Net. Maent wedi'u hamlinellu yn **Atodiad 1**.

Mae'r Canllawiau'n gosod targed ar gyfer cyflwyno OBC drafft ym mis Tachwedd 2023. Yna bydd cyfnod o gydweithio gyda Llywodraeth y DU a Llywodraeth Cymru a'u hymgyngorwyr technegol er mwyn ei adolygu a'i ddiwygio yn ôl y galw. Bydd y gwaith yma'n mynd rhagddo tan fis Mawrth 2024 ac, os caiff ei gymeradwyo, bydd yn cael ei ddatblygu ymhellach i greu Achos Busnes Llawn (FBC) i'w gyflwyno ym mis Ebrill gyda'r nod o arwyddo Memorandwm Cyd-ddealltwriaeth rhwng y Porthladd Rhydd a'r naill Lywodraeth cyn diwedd 2024.

Mae'r cais a fydd yn cael ei gyflwyno ym mis Tachwedd felly'n cynrychioli'r cam cyntaf fel rhan o broses a fydd yn para 10 mis a bydd y Pwyllgor Gwaith yn gallu dylanwadau a chyfrannu at y broses ymhellach hyd at fis Medi 2024.

Ni fydd y Porthladd Rhydd yn dod yn weithredol hyd nes y bydd yr Achos Busnes Terfynol wedi cael ei gymeradwyo.

Ar yr adeg hon bydd yr Ardaloedd Treth yn dod yn weithredol a bydd modd i fusnesau ddechrau hawlio Rhyddhad Treth. Ni fydd cyllid Cyfalaf Sbarduno yn cael ei ryddhau cyn yr adeg hon chwaith, a bydd hyn yn digwydd dim ond wedi i Swyddog A151 y Cyngor gymeradwyo'r achosion busnes unigol ar gyfer y symiau o gyllid sy'n cael eu hawlio gan bartneriaid.

Gan nad oedd y Canllawiau terfynol ar gael, cynghorwyd y Cyngor i ddilyn y Canllawiau drafft er mwyn iddo allu cyflwyno'r cais erbyn y dyddiad targed ym mis Tachwedd. Er bod cynnydd da wedi cael ei wneud, mae llawer iawn o waith i'w wneud o hyd drwy gydol mis Tachwedd er mwyn cwblhau'r OBC a'i gyflwyno.

Mae'r adroddiad hwn yn rhoi diweddariad ar hynt yr OBC fel ac yr oedd pethau ar y 25ain o Hydref 2023, a'r gwaith a'r materion y bydd rhaid eu datrys cyn cyflwyno'r cais a gofynnir i'r Pwyllgor Gwaith gytuno i ddirprwyo'r penderfyniad ar gyflwyno'r OBC drafft i'r Prif Weithredwr (mewn ymgynghoriad â'r Arweinydd, y Swyddog Monitro a'r Swyddog A151).

Cefndir

A – Argymhelliad/Argymhellion a Rheswm/Rhesymau

Mae gan y rhaglen Porthladd Rhydd yng Nghymru dri phrif amcan:

- Hyrwyddo adfywio a chreu swyddi o safon uchel
- Sefydlu'r Porthladd Rhydd fel hwb cenedlaethol ar gyfer masnach fyd-eang a buddsoddiad ym mhob rhan o'r economi
- Meithrin amgylchedd arloesol

Mae pwyslais hefyd ar Waith Teg, Sero Net a'r Gymraeg.

Roedd gan gais Porthladd Rhydd Ynys Môn ddwy brif thema:

- cynyddu masnach drwy'r porthladd (ac adfer y "Bont Tir" rhwng Iwerddon a thir mawr Ewrop)
- denu buddsoddiad i safleoedd allweddol, o'r sector carbon isel yn bennaf, i gyd-fynd â'r Rhaglen Ynys Ynni

Mae Porthladdoedd Rhydd yn bartneriaeth rhwng porthladdoedd gweithredol ac awdurdodau lleol lleol. Maent yn cynnwys safleoedd dynodedig lle gall busnesau elwa o fanteision treth (Treth Trafodiadau Tir, Ardrethi Busnes a Chyfraniadau Yswiriant Gwladol Cyflogwyr yn ogystal â lwfansau cyfalaf ac adeiladau a strwythurau gwell). Mae crynodeb o'r manteision treth gan CThEM ynghlwm yn **Atodiad 2**.

Hynt y Safleoedd Treth

Yng nghais Porthladdoedd Rhydd Ynys Môn, dewiswyd tri safle:

- Parth Ffyniant Ynys Môn (Parc Cybi a hen safle Alwminiwm Môn)
- M-Sparc a
- Rhosgoch

Mae'r canllawiau yn caniatáu amrywio'r ffiniau rhwng y cyfnod cyflwyno cais a chytuno'r OBC. Mae'r Cyngor a'i bartneriaid yn adolygu'r ffiniau ar hyn o bryd. Mae'r Strategaethau ar gyfer y Safleoedd Treth yn cael eu paratoi ar gyfer pob un o'r safleoedd.

Parth Ffyniant Ynys Môn (y rhan fwyaf ym meddiant Stena Line/ Anglesey Land Holdings) – mae'r gwaith o lunio uwchgynlluniau ar gyfer y ddau safle yn mynd rhagddo ac mae buddsoddi mewnol / manteision meddianwyr sylweddol. Mae llwyddiant nifer o geisiadau yn gysylltiedig â Morlais gan ymgeiswyr ynni morol yn yr ocsiwn Contractau ar gyfer Gwahaniaeth wedi cryfhau'r posibilrwydd o ddenu buddsoddiadau sylweddol ym maes cynhyrchu a defnyddio ynni morol. Mae Anglesey Land Holdings yn bwriadu cyflwyno ceisiadau cynllunio cynnar er mwyn hwyluso'r gwaith o glirio a dymchwel a pharatoi'r safle fel y gall fuddsoddi cyn gynted ag y bydd y safle wedi'i ddynodi'n Borthladd Rhydd.

M-SParc (ym meddiant Prifysgol Bangor) – mae caniatâd cynllunio amlinellol ar gyfer 22,000 metr sgwâr o ofod llawr yn ychwanegol. Mae cynlluniau datblygedig ar gyfer ail adeilad ac mae achos busnes wedi cael ei gynllunio'n llawn. Mae diddordeb posib gan fuddsoddwyr mewn cael ychwaneg o safleoedd ar y safle, yn gysylltiedig o bosib â meddianwyr Parth Ffyniant Ynys Môn.

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Rhosgoch (ym meddiant Conygar) – oherwydd natur y safle does dim llawer o gyfyngiadau cynllunio ac eithrio priffyrdd a mynediad. Mae'r gwaith yn parhau mewn ymgynghoriad â Gwasanaeth Priffyrdd y Cyngor er mwyn deall y cyfyngiadau trafnidiaeth o ran datblygu'r safle. Mae perchennog y tir wedi cael rhywfaint o ddiddordeb gan fuddsoddwyr ac mae'n cynnal nifer o astudiaethau dichonolrwydd ar hyn o bryd i weld pa gyllid cyfalaf sbarduno sydd ei angen er mwyn datblygu'r safle'n gyflym. Mae'n safle pwysig o ran sicrhau manteision i Ogledd Ynys Môn yn unol â Chynllun Adfywio Gogledd Ynys Môn.

Hyrwyddo Masnach

Mae ymgynghorwyr Stena wedi drafftio'r strategaethau sy'n canolbwyntio ar fasnach, yn cynnwys y safle tollau a "Coridor Masnachu Digidol" i adfer cystadleugarwch Porthladd Caergybi. Mae'r rhain wedi cael eu cyflwyno i'w hadolygu gan ymgynghorwyr y Llywodraeth.

Nod y Coridor Masnachu Digidol ydi sicrhau masnach ddi-dor rhwng dwy ardal trwy oruchwylio gweithredwyr dibynadwy a gymeradwywyd ymlaen llaw yn ddigidol. Gellir cysylltu'r Coridorau hyn â rhwydweithiau cenedlaethol, rhanbarthol neu fyd-eang gan greu lonydd a thraffyrdd masnach dibynadwy.

Mae'r Cyngor hefyd wedi drafftio a chyflwyno nifer o ymatebion i'r cwestiynau sydd yn yr OBC i'w hadolygu. Mae'r rhain yn cynnwys:

- Cynllunio – nodi sut y bydd y Cyngor yn gweithio gyda thirfeddianwyr, datblygwyr ac ymgynghoreion statudol oddi mewn i'r polisiau cynllunio presennol er mwyn sefydlu'r Porthladd Rhydd yn gynt, gan gydymffurfio'n llawn â'r prosesau a phrotocolau cynllunio statudol
- Cynllun Sgiliau - wedi'i ddrafftio â mewnbwn gan randdeiliaid allweddol (yn cynnwys y Bartneriaeth Sgiliau Rhanbarthol) ac mae'n nodi sut y bydd y Porthladd Rhydd yn cyd-fynd â'r gweithgareddau sgiliau yn gysylltiedig â thechnolegau carbon isel sy'n bodoli ledled Ynys Môn a Gogledd Cymru er mwyn cyflogi cymaint o bobl leol o Ynys Môn a Gogledd Cymru â phosib
- Strategaeth safle treth M-SParc – mae'r drafft cyntaf o'r achos dros gyllid cyfalaf sbarduno wedi cael ei gyflwyno
- Asesiad Effaith Cydraddoldeb, yn cynnwys yr effaith bosib ar y Gymraeg

Ar y 25ain o Hydref roedd strategaethau drafft allweddol eraill gan yr holl bartneriaid ar fin cael eu cyflwyno, yn cynnwys:

- Arloesedd
- Masnachu a Buddsoddi
- Gwaith Teg

Camau Nesaf

Mae'r Cyngor a Stena Line yn dal i ddrafftio'r OBC. Gofynnir i ddirprwyo awdurdod i'r Prif Weithredwr (mewn ymgynghoriad â'r Arweinydd a'r Aelod Portffolio Datblygu Economaidd, Cyfarwyddwr Busnes y Cyngor/Swyddog Monitro a Chyfarwyddwr

A – Argymhelliad/Argymhellion a Rheswm/Rhesymau

Adnoddau/Swyddog 151 y Cyngor) i gytuno a chyflwyno'r OBC drafft i'r naill Lywodraeth.

B - Pa opsiynau eraill wnaethoch chi eu hystyried a beth oedd eich rhesymau dros eu gwrthod ac/neu ddewis yr opsiwn hwn?

Bod y Cyngor yn peidio â bwrw ymlaen â'r OBC ar gyfer y Porthladd Rhydd. Nid yw'r opsiwn hwn yn realistig gan y gallai arwain at gyhoedduswydd negyddol a chael effaith andwyol ar uchelgais y Cyngor i greu swyddi a chyfleoedd newydd.

C – Am ba reswm y mae hwn yn benderfyniad i'r Pwyllgor Gwaith?

Maint a phwysigrwydd strategol y Porthladd Rhydd a rôl y Cyngor fel Corff Cyfrifol a rheolaeth risg cysylltiedig.

CH – A yw'r penderfyniad hwn yn gyson â'r polisi a gymeradwywyd gan y Cyngor llawn?

Mae'r Porthladd Rhydd yn cyd-fynd â Chynllun y Cyngor (2023-28) a'r weledigaeth i "Greu Ynys Môn fydd yn iach a llewyrchus lle gall bobl ffynnu" a'r Amcan Economaidd Strategol i "hyrwyddo cyfleoedd i ddatblygu economi'r Ynys." Mae'n cefnogi tri o'r pedwar ymrwymiad:

- Ysgogi adfywiad economaidd a chymdeithasol
- Cefnogi'r economi a busnesau lleol i dyfu a ffynnu
- Cynyddu ac annog datblygiad prosiectau carbon isel

O dan y pennawd "Adfywio a Datblygu Economaidd" bydd yn cyfrannu at y nodau a ganlyn:

- ii. Cyd-weithio gyda pherchnogion tir i ailddatblygu safleoedd diwydiannol hanesyddol
- vi. Cydweithio gyda rhanddeiliaid a phartneriaid allweddol i gryfhau rôl Caergybi a'r porthladd fel 'Porth' rhyngwladol allweddol
- vii. Parhau i weithio mewn partneriaeth trwy Fwrdd Uchelgais Gogledd Cymru i greu cyfleoedd lleol a rhanbarthol newydd
- viii. Parhau i fanteisio ar gyfleoedd cyllido allanol i sicrhau fod anghenion economaidd yr ynys yn cael sylw
- ix. Cynnal, cadw a datblygu ein hisadeiledd allweddol

D – A yw'r penderfyniad hwn o fewn y gyllideb a gymeradwywyd gan y Cyngor?

Mae'r Cyngor wedi derbyn ychwaneg o gyllid allanol i ddatblygu'r achos busnes.

Dd – Aseu'r effaith bosib (os yw'n berthnasol):

1	Sut mae'r penderfyniad hwn yn cael effaith ar anghenion hir dymor yr Ynys?	Mae rhannau o Ynys Môn yn ddifreintiedig ac maent ymhlith yr ardaloedd mwyaf difreintiedig yng Nghymru. Trwy sicrhau statws Porthladd
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Dd – Asesu'r effaith bosib (os yw'n berthnasol):		
		Rhydd gallwn sicrhau gwelliannau a manteision sylweddol i'r Ynys, drwy greu swyddi a chyfleoedd.
2	A yw hwn yn benderfyniad y rhagwelir y bydd yn atal costau / dibyniaethau ar yr Awdurdod yn y dyfodol? Os felly, sut?	Fe all atal costau/dibyniaethau posib yn y dyfodol i'r Awdurdod drwy ysgogi twf a ffyniant economaidd yng Nghaerdybi ac Ynys Môn.
3	A ydym wedi bod yn gweithio ar y cyd â sefydliadau eraill i wneud y penderfyniad hwn? Os felly, rhowch wybod i bwy.	Do – rydym yn gweithio gyda chydweithwyr yn Llywodraeth y DU sefydliadau allanol megis Stena.
4	A yw dinasyddion Ynys Môn wedi chwarae rhan wrth ddrafftio'r ffordd hon ymlaen, gan gynnwys y rhai y mae'r penderfyniad yn effeithio'n uniongyrchol arnynt? Eglurwch sut.	Na – dim eto.
5	Nodwch unrhyw effaith bosibl y byddai'r penderfyniad hwn yn ei gael ar y grwpiau a warchodir o dan Ddeddf Cydraddoldeb 2010	Rydym yn rhagweld y gallai gael effaith gadarnhaol ar bob dinesydd drwy greu swyddi a chyfleoedd.
6	Os yw hwn yn benderfyniad strategol, nodwch unrhyw effaith bosibl y byddai'r penderfyniad yn ei chael ar y rhai sy'n profi anfantais economaidd-gymdeithasol.	Rydym yn rhagweld y gallai gael effaith gadarnhaol ar bob dinesydd, yn enwedig gan fod rhannau o Ynys Môn yn ddifreintiedig gyda thrigolion yn profi anfantais economaidd gymdeithasol.
7	Nodwch unrhyw effaith bosibl y byddai'r penderfyniad hwn yn ei gael ar gyfleoedd i bobl ddefnyddio'r Gymraeg ac ar beidio â thrin y Gymraeg yn llai ffafriol na'r Saesneg.	Mae'r effaith bosibl yn cael ei diffinio fel rhan o'r broses asesu effaith. Mae'r Cynllun Iaith Gymraeg ar gyfer y Porthladd Rhydd wrthi'n cael ei baratoi. Bydd y cyfleoedd a ddaw yn sgil y Porthladd Rhydd yn annog pobl i aros yn lleol i Ynys Môn – gan gefnogi cymunedau a diogelu hunaniaeth leol a nodweddion nodedig.

E – Gyda phwy wnaethoch chi ymgynghori?		Beth oedd eu sylwadau?
1	Prif Weithredwr / Uwch Dim Arweinyddiaeth (UDA) (mandadol)	
2	Cyllid / Adran 151 (mandadol)	
3	Cyfreithiol / Swyddog Monitro	

E – Gyda phwy wnaethoch chi ymgynghori?		Beth oedd eu sylwadau?
	(mandadol)	
4	Adnoddau Dynol (AD)	
5	Eiddo	
6	Technoleg Gwybodaeth Cyfathrebu (TGCh)	
7	Sgriwtini	
8	Aelodau Lleol	
9	Unrhyw gyrff allanol / arall/eraill	

F - Atodiadau:

Atodiad 1 – Crynodeb o Atodiadau'r Achos Busnes Amlinell (OBC)

Atodiad 2 – Crynodeb Manteision Treth CThEM

Ff - Papurau Cefndir (cysylltwch os gwelwch yn dda gydag awdur yr Adroddiad am unrhyw wybodaeth bellach):

Mae adroddiad Gorffennaf 2023 ar gael yn y fan yma:

[Rhaglen Dogfen i/ar gyfer Pwyllgor Gwaith, 18/07/2023 10:00 \(ynysmon.gov.uk\)](#)

Mae'r Cynllun ar gyfer Adfywio Gogledd Ynys Môn ar gael yn y fan yma:

[Cynllun Adfywio Economaidd Gogledd Ynys Môn \(llyw.cymru\)](#)

Atodiad 1 – Atodiadau'r Achos Busnes Amlinellol (OBC)

Atodiadau sydd eu hangen yn ystod y cam OBC
Atodiad A – Map o'r holl safleoedd treth, safleoedd tollau, prosiectau cyfalaf sbarduno, a chymorth buddsoddi allweddol
Atodiad B – Cofrestr risgiau'r rhaglen
Atodiad C – Cynllun ar gyfer ymwreiddio arferion gwaith teg
Atodiad D – Model rhesymeg
Atodiad E – Cynllun datgarboneiddio (cynllun drafft lefel uchel)
Atodiad F – Rhagdybiaethau, cyfeiriadau, a methodoleg ar gyfer dadansoddiad Gwerth am Arian
Atodiad G – Cynllun Prosiect
Atodiad H – Dogfennau Llywodraethu
Atodiad I – Llythyrau gan weithredwyr safleoedd tollau sy'n ymrwymo i fynd i'r afael a gweithgarwch anghyfreithlon
Atodiad J – Strategaeth arloesedd amlinellol
Atodiad K – Strategaeth masnach a buddsoddi amlinellol
Atodiad L – Cynllun sgiliau amlinellol
Atodiad O – Diogelwch a chofrestr risgiau gweithgarwch anghyfreithlon

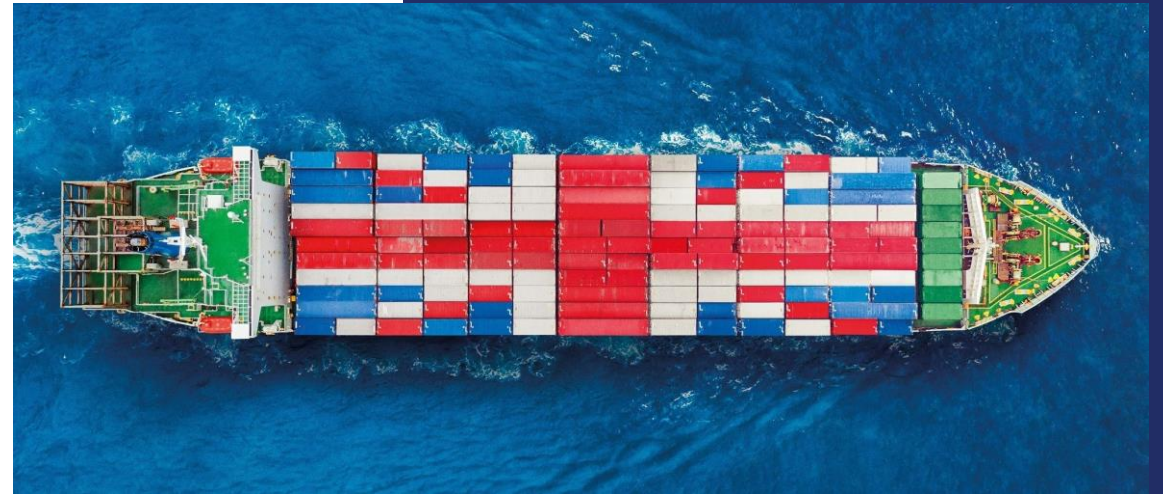


UK Freeports

Tax and Customs information guide

Guidance to support Freeport engagement with prospective investors and explain the Freeports tax and customs incentives.

Any references to a Freeport throughout this document also applies to Green Freeports in Scotland unless otherwise stated.



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‘What are Freeports?’ YouTube video
Induction pack
Business examples
Recorded webinar

8. Information library – Next steps

CSO ‘how to’ guide
Claiming tax reliefs
Steel sector guidance

9. Freeport glossary

GOV.UK links – tax and customs

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UK Freeports
Government

This information guide is designed to help Freeports when responding to initial queries from interested businesses; either directly, or via a suitably skilled consultant, to ensure full understanding of the benefits and requirements for locating within a Freeport.

HM Revenue and Customs (HMRC) has produced a number of supplementary guidance products to complement existing GOV.UK guidance, which should help:

- ✓ Explain the customs offer in a clear and concise way, including a comparison with existing customs special procedures
- ✓ Ensure businesses understand their requirements ahead of applying to become a customs site operator or Freeport business
- ✓ Highlight Freeport tax and customs benefits using indicative customer journeys across different business sectors
- ✓ Summarise the process for claiming Freeport tax reliefs
- ✓ Support Freeport conversations with interested businesses.



Freeports

To attract investment and encourage businesses to locate within their respective locations; answering relevant questions using information and guidance provided by government stakeholders.

The Freeport has a key role to play in securing customs business authorisations; providing endorsement to all applications prior to HMRC authorisation, as well as considering the risk of business displacement from surrounding areas.

HM Revenue and Customs (HMRC)

To answer policy or technical questions from Freeports in relation to tax or customs which are not covered in existing guidance.

HMRC has an established process to support customs site operators and businesses wishing to use the Freeport customs special procedure. Once a business has submitted an application, they will be assigned a dedicated point of contact to support them throughout the authorisations process.

Currently, a dedicated Freeport project team is in place to support Freeport through tailored engagement and can be contacted at hmrctfreeports@hmrc.gov.uk.

Department for Business & Trade (DBT)

To support Freeports in implementing their trade and investment strategies, including by maximising international promotion of UK Freeports through DBT's international networks and providing a range of additional support to Freeport investment projects, from initial enquiry through to landing.

Freeports Hub

Provides independent, strategic advice to Freeports and government through dedicated Freeport Relationship Managers. The Freeports Hub does not provide direct, one-to-one commercial or financial advice to Freeports under the Freeports Hub contract.



The following provides a high level summary of the tax and customs benefits. For a more detailed description of the benefits available, please see the [Freeports Induction Pack](#)

Tax site benefits

Eligible businesses in Freeport tax sites can benefit from a range of tax incentives including:

- Enhanced structures and buildings allowances for constructing or renovating structures and buildings
- Enhanced capital allowances for qualifying new plant and machinery assets
- 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

Relief is also available on Stamp Duty Land Tax in Freeports in England, with a similar relief proposed in Scottish and Welsh Freeport tax sites on Land and Buildings Transaction Tax and Land Transaction Tax respectively.

Eligible new businesses moving into a Freeport tax site, and some existing businesses that expand, will also benefit from full business rates relief in England and full Non-Domestic Rates Relief in Scotland and Wales.

Customs site benefits

Businesses authorised by HMRC and operating inside designated customs sites in the Freeport can store or process imported goods.

Under the Freeport customs special procedure they can benefit from:

- Access to duty suspension, duty exemption on re-exports and flexibility on how duty is calculated
- Movement of goods between processing and storage under that procedure and without a separate declaration and, unlike inward processing, a bill of discharge is not required
- Streamlined processes for bringing goods into Freeport customs sites, as well as moving them between customs sites (under duty suspension), and exporting them
- Storage of goods beyond the 90 days allowable under temporary storage

To become a customs site operator, a business will need to apply for Authorised Economic Operator Security and Safety (AEOS) authorisation or be able to meet the equivalent standard for the proposed customs site. [Authorised Economic Operator status](#) is an internationally recognised quality mark.

General enquiries about tax and customs sites



The [YouTube video 'What are Freeports?'](#) will provide a simple introduction to the topic.
The [Freeports GOV.UK landing page](#) will provide further information.



The [Freeports induction](#) pack then provides a more detailed guide to the benefits available in tax and customs sites, as well as how to apply for the relevant customs authorisations. Alongside this, the [Freeport business examples](#) and [Freeports recorded webinar](#) can be used to help demonstrate how the Freeport benefits might apply to different businesses.
In addition, DBT can offer a range of specialist advice on sector opportunities and the UK business environment for prospective investors

Becoming a Customs Site Operator (CSO)



The business should read the guidance on [operating a customs site](#), and how to [apply to become a CSO](#), so they understand the requirements and responsibilities of the CSO role.
The CSO checklist and 'how to' guide provides more information on the application process.



Once they are ready to apply, the business should follow the guidance for [applying to be a CSO](#), and submit a registration of interest to HMRC.
They will then be assigned a dedicated contact within HMRC to support them through the authorisation process.

Using the Freeport customs special procedure



The business should read the guidance on [getting ready to use a customs site](#), and on [declaring goods and paying tax when using a customs site](#).
If applicable, they should also read the guidance on [storing, processing or producing excise goods in a customs site](#).



Once they are ready to apply, the business should follow the guidance for [applying to use the Freeport customs special procedure](#).
They will then be assigned a dedicated contact within HMRC to support them through the authorisation process.

Locating in a tax site



Depending on their circumstances, businesses locating in a tax site should refer to the relevant guidance:

- If buying or leasing property (in England) check if they can [claim relief from Stamp Duty Land Tax](#)
- If constructing or renovating structures for non-residential use check if they can [claim enhanced structures and buildings allowance relief](#)
- If buying plant and machinery for use on site, check if they can claim [enhanced capital allowance relief](#)
- If employing new staff, spending at least 60% of their time on site, check if they can [claim National Insurance relief](#)

'What are Freeports?' YouTube video

- Short, introductory video explaining the purpose of Freeports and their locations across the UK
- A high-level summary of the available tax reliefs and customs benefits



'What are Freeports?' YouTube video

HMRC Freeport business examples

- A series of ten examples of how businesses can benefit from locating within a Freeport
- The examples focus on businesses locating within a customs site, but some also cover the tax site benefits

Business example 1

Customer information:
Business A is a health food company that imports specialist raw material food ingredients for nutritional meal replacement and health drinks.

Current position:
The raw materials (including beans, nuts and other powdered items) are sea freight, and the containers are transported by road to the business. The ingredients are processed into sport, health and food supplements and packed in a temperature controlled warehouse.

Future position:
Business A has decided to relocate and are wanting a new facility in a Freeport for site in England which includes space for both processing and storage so that they can benefit from the tax relief to help them expand. They have chosen this location as it also sits within a Freeport customs site for a customs site operator.

Freeport business:
They have purchased a factory production and packaging facility with a temperature controlled storage.

Business site:
The new premises include beans, nuts and other powdered items by sea freight, and the containers are transported by road to the business. The ingredients are processed into sport, health and food supplements and packed in a temperature controlled warehouse.

Mode:
Any imported plant products also require a phytosanitary certificate. Goods may also need to be inspected by HMRC to confirm they have been ethically sourced in the country of origin. The food products either enter the domestic market or are exported overseas with the relevant export documentation.

HMRC:
The business will need to apply for a single authorisation to use the Freeport customs special procedure, rather than seeking authorisation for both inward processing relief and customs warehousing.

HMRC:
Relevant Defra checks and phytosanitary certificate requirements will still apply where appropriate.

Business example 1
Tax and customs user journey and associated reliefs and benefits.

Customs user journey:

1. User agreement with customs site operator to locate in Freeport customs site.
2. The registration point of the customs site and the business facilities the customs site operator sets up for the business.
3. Apply to HMRC for authorisation to use Freeport customs special procedure.
4. The ingredients are sea freight and arrive at the port. Following by a supplementary declaration and final supplementary declaration. Inward processing also requires a bill of discharge to be completed.
5. Any imported plant products also require a phytosanitary certificate. Goods may also need to be inspected by HMRC to confirm they have been ethically sourced in the country of origin. The food products either enter the domestic market or are exported overseas with the relevant export documentation.
6. Goods under Freeport Procedures may move between processing and storage under that procedure without a supplementary declaration.
7. Goods under Freeport Procedures may move between processing and storage under that procedure without a supplementary declaration.
8. Goods under Freeport Procedures may move between processing and storage under that procedure without a supplementary declaration.
9. Goods under Freeport Procedures may move between processing and storage under that procedure without a supplementary declaration.
10. Goods under Freeport Procedures may move between processing and storage under that procedure without a supplementary declaration.

Freeport business examples

HMRC UK Freeports induction pack

- Outlines the benefits of operating in a Freeport customs site, as well as Freeport tax benefits, and what a business needs to provide and can expect from HMRC throughout the authorisation application process

Customs site benefits

Benefits unique to the Freeports customs site:

- Immediate import reliefs
- An identified declaration for non-certified goods to the Freeport procedure of the port using Form C1, available to authorised Freeport business only
- Approved from the port (C1) to the Freeport customs site
- An supplementary declaration required to goods imported to the Freeport procedure

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

- Freeports are now duty controlled (other than for wine and spirits) and can be used for the importation of goods into the Freeport for the value of goods or the finished product - whichever is most beneficial to the business. The maximum amount subject to authorisation limits, and the maximum amount of goods, are the same as for other special procedures.
- Duty suspension - No import duties to be paid on the goods brought into a Freeport and then onto the GB market.
- Duty exemption for imports - imports subject to duty drawback stays under the relevant Free Trade Agreement, to import duty-free.
- Duty drawback - A refund of UK value duty made when goods are re-exported to the UK.
- Business can operate their existing special procedures in a Freeport customs site under their current authorisation.
- In the context of Inward Processing, 'moving' goods to a Freeport can be done via a 'single' declaration.

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 buys 100,000 sq ft of land and constructs a building. A business pays 100,000 for land and 100,000 for construction. The total cost is 200,000. The business pays 100,000 for land and 100,000 for construction. The total cost is 200,000. The business pays 100,000 for land and 100,000 for construction. The total cost is 200,000.

Example 2 - Purchasing machinery:
A business buys 10 new machines in March 2021. They are all specific items of new machinery. The business pays 100,000 for the machines. The business pays 100,000 for the machines. The business pays 100,000 for the machines. The total cost is 100,000.

Example 3 - National insurance contributions:
A business has 10 new employees in March 2021. They are all specific items of new machinery. The business pays 100,000 for the machines. The business pays 100,000 for the machines. The business pays 100,000 for the machines. The total cost is 100,000.

HMRC UK Freeports induction pack

HMRC Freeports recorded webinar

- A recording that talks through the possible tax and customs benefits for two different businesses
- Created to visualise the business examples, clearly outlining the benefits throughout the customer journey



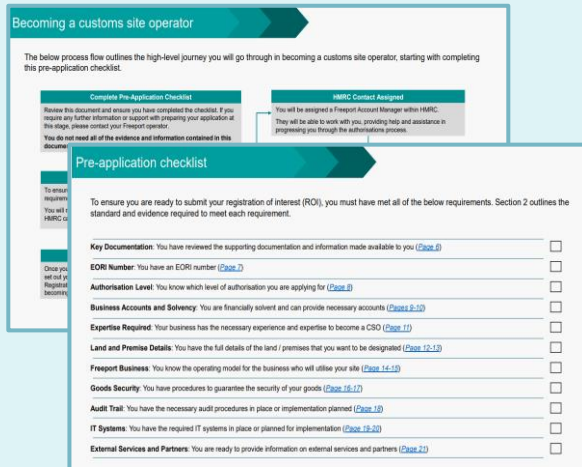
Benefits for Business D by locating in a Freeport

- Moving items from storage to processing without a declaration has given an admin saving
- Unlike when they were using Inward Processing - a bill of discharge is not required

HMRC Freeports recorded webinar

Customs Site Operator (CSO) checklist and ‘how to’ guide

- A guide to the customs site operator application process, including background information and a clear list of requirements
- Includes a pre-application checklist, ensuring readiness ahead of registration of interest submission to HMRC



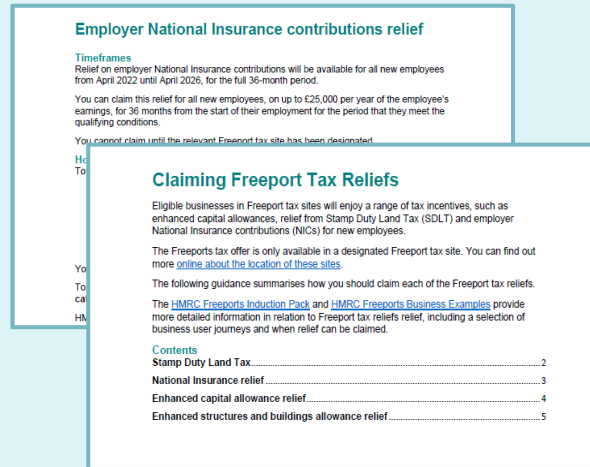
Click the icon for access to the guide



CSO Applicants
How To Guide

How to claim Freeport tax reliefs

- A summary of how businesses can claim each of the four direct tax reliefs available in an English Freeport
- Information is based on the guidance available on GOV.UK



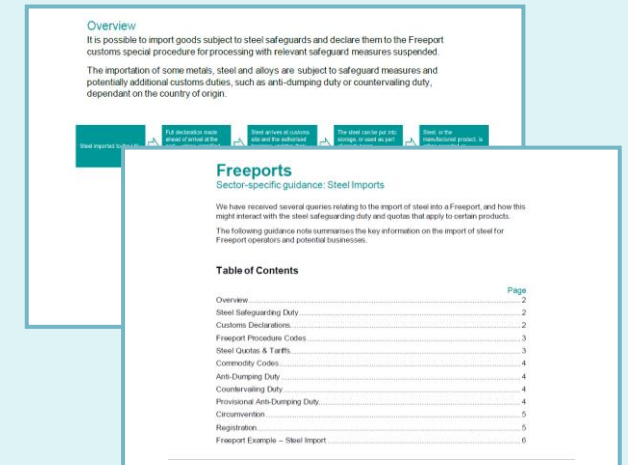
Click the icon for access to further information



Claiming tax
reliefs

Freeports sector-specific guidance: Steel

- A guidance note summarising the key information on the import of steel for Freeport operators and potential businesses
- Includes information on topics such as quotas, safeguarding duty and customs declarations



Click the icon for access to further information



Sector Specific
Guidance on Steel

GOV.UK tax and customs guidance

General information and guidance on UK Freeports can be found on the [Freeports GOV.UK homepage](#).
An overview of UK Freeports for investors can be found on the [UK Investment Atlas](#).

Operating a **customs** site

- [Operating a UK Freeport customs site - GOV.UK \(www.gov.uk\)](#)
- [Apply to be a UK Freeport customs site operator - GOV.UK \(www.gov.uk\)](#)

Moving goods under the Freeport **customs** special procedure

- [Get your business ready to use a UK Freeport customs site - GOV.UK \(www.gov.uk\)](#)
- [Apply to use the UK Freeport customs special procedure - GOV.UK \(www.gov.uk\)](#)
- [Declaring goods and paying tax when using a UK Freeport customs site - GOV.UK \(www.gov.uk\)](#)
- [Storing, processing or producing excise goods in a UK Freeport customs site - GOV.UK \(www.gov.uk\)](#)

Locating within a designated Freeports **tax** site and guidance on claiming the available tax reliefs

- [Check if you can claim the enhanced capital allowance relief in UK Freeport tax sites - GOV.UK \(www.gov.uk\)](#)
- [Check if you can claim enhanced structures and buildings allowance relief in UK Freeport tax sites - GOV.UK \(www.gov.uk\)](#)
- [Check if you can claim National Insurance relief in UK Freeport tax sites - GOV.UK \(www.gov.uk\)](#)
- [Check if you can claim relief from Stamp Duty Land Tax in a Freeport tax site in England - GOV.UK \(www.gov.uk\)](#)

In addition, HMRC has developed a Q&A pack for Freeports which is available on request. If you'd like a copy of the pack, please email hmrctfreeports@hmrc.gov.uk

Freeport Contact Details

England Freeports

East Midlands

www.emfreeport.com

Freeport East

www.freeporteast.com

Humber

www.humberfreeport.org

Liverpool City Region

www.liverpoolcityregion-ca.gov.uk/freeport

Plymouth and South Devon

www.pasdfreeport.com

Solent

www.solentfreeport.com

Teesside

www.teessidefreeport.com

Thames

www.thamesfreeport.com

Scotland Green Freeports

Forth

www.forthgreenfreeport.com

Inverness and Cromarty Firth

www.opportunitycromartyfirth.co.uk

Wales Freeports

Anglesey

www.angleseyfreeport.co.uk

Celtic

www.celticfreeport.wales

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