

Kath Haddrell
Case Manager
The Planning Inspectorate
National Infrastructure
Temple Quay House
2 The Square
Bristol
BS1 6PN

10 January 2022

Our Ref: PoTLL/LR/PREEX/1

Dear Ms Haddrell,

Planning Act 2008

Application for the London Resort Development Consent Order

Response to Examining Authority's Procedural Decision of 21 December 2021

1. This letter constitutes the Port of Tilbury London Limited's ('PoTLL') response to the Examining Authority's ('the ExA') Procedural Decision of 21 December 2021 ('the PD') in relation to London Resort Company Holdings' ('the Applicant') application ('the Application') for the London Resort DCO ('the Scheme').
2. As a starting point, PoTLL welcomes the PD. This is particularly in the context of the significant time delay since the application was accepted for examination, subsequent change in circumstances and the consequential uncertainty.
3. PoTLL has sought to engage with the Applicant fully, including through its response to statutory consultation at the pre-application stage and as an affected, statutory and interested party through the submission of a Relevant Representation ('the RR') [RR-772]. However, there has been little and no substantive and meaningful engagement on the matters raised at consultation and in the RR since submission of the Application until the first week of January 2022.
4. The engagement has been far less than the 'more than once a month' suggested in the Applicant's schedules of consultation that have been submitted during the repeatedly extended pre-Examination period and process. Given the importance of the issues raised in the RR both to PoTLL's current and future statutory and commercial operations and to the Applicant's Scheme, PoTLL has been disappointed with the lack of meaningful engagement and active progression by the Applicant.
5. As such, we can confirm that the issues raised in the RR remain fully unresolved. Importantly, in addition and to update the ExA, the context against which those comments and representations were made has now moved on again from the position on 31 March 2021 and has the potential to fundamentally impact and require more substantive change to, and further assessment of, the Applicant's proposals to utilise the north side of the Thames as a 'Park and Glide' facility.



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Thames Freeport update

6. As noted in paragraph 1.2.4 of the RR, PoTLL is a member of the consortium of interests promoting the Thames Freeport, an initiative which includes the current Port of Tilbury, Tilbury2 and further planned PoTLL expansion eastwards ('the Tilbury area'). This initiative proceeded at pace over the course of 2021, as PoTLL and its partners have developed the proposals for physical development and other socio-economic measures within the Tilbury area and the Freeport more generally in accordance with the Government's required timescales. This work culminated in:
 - the statutory designation of the geographic areas as the Thames Freeport tax sites under the 'Designation of Freeport Tax Sites (Thames Freeport) Regulations 2021' ('the Regulations'), benefitting from the various tax benefits arising from the Freeport initiative. A copy of these Regulations (which came into force on 19 November 2021) is appended to this letter at Appendix 1, alongside a plan of the areas within the Tilbury area referred to by those Regulations; and
 - the Government and the Thames Freeport partners declaring that the freeport is 'open for business' on 15 December 2021¹.
7. The ExA will note that the Tilbury area map associated with the Regulations in Appendix 1 includes the area identified in the Appendix to the RR as 'Fortress Distribution Park', which the Applicant currently proposes to use for its Phase 1 surface car parking (Work No. 22) and eventually, the proposed Multi-Storey Car Park (Work 3b); and which are also subject to proposed compulsory acquisition powers in respect of plots 444-446.
8. Given that this Fortress Distribution Park area is within the designated Freeport tax sites PoTLL, as statutory harbour authority for the Port of Tilbury, intends to utilise that land to make best economic use of the customs and tax benefits which flow from the Freeport initiative (e.g. VAT and export duties exemptions and relief from SDLT, capital allowances and business rates), whether through physical development or simply through use of the land for storage of goods and products wishing to use the Port of Tilbury to take advantage of its Freeport status. These uses will be brought into effect and use before the DCO for the Scheme is able to be made even if it was now to progress with all urgency.

Implications for the Application

9. Given such a material change in circumstances, PoTLL now considers it is much more challenging to see how the Fortress Distribution Park area can still be suitable for use by the Scheme for its car parking proposals in conjunction with PoTLL's own plans for the area linked to the Freeport. This is compounded by the differing timescales now in play; for the Freeport on the one hand and for the Applicant and the Scheme on the other hand including, until any DCO for the Scheme is in place, the assumed limitations on the Applicant's ability to make financial and other commitments to third parties such as PoTLL.
10. For these reasons, PoTLL must now express its strong reservations in respect of the Applicant's proposed use of this land for the Scheme, but on the basis that PoTLL remains open and willing to discuss possible solutions with the Applicant. Those solutions may well involve looking instead at other land owned by PoTLL which may be

¹ The Government press release can be found here: [REDACTED]

[REDACTED] copy of this press release can be found at Appendix 2 to this letter.

suitable for use by the Applicant as part of the Scheme, either alone or in conjunction with use by PoTLL, given the strong likelihood that the Fortress Distribution Park area, being within the designated Freeport tax sites, will now need to be reserved and developed by PoTLL for Freeport purposes alone.

11. In addition, an important factor which PoTLL will also need to consider, particularly in advance of the proposed Lower Thames Crossing (LTC) opening (should it be given development consent in due course) and any 'Tilbury Link Road' connecting into the LTC being constructed, is the capacity of the current strategic and local highway network to accommodate use by the Applicant for the Scheme, as first and foremost that capacity must be retained and be available for development of the Freeport. It is only if spare capacity is likely, taking into account Freeport requirements, that PoTLL would be content for this to be utilised by the Applicant for the Scheme.
12. In consequence, and unless and until a solution to these conflicting timescales and priorities can be found which fully safeguards PoTLL's interests and in particular realisation of the Freeport opportunities, PoTLL will be objecting in principle to Work Nos. 3b and 22 and to the proposed compulsory acquisition of plots 444 to 446. Given the Government support for the Freeport initiative which is proceeding at pace, in the absence of any such solution PoTLL also considers that there can be no compelling case in the public interest for such powers to be utilised for the Scheme.
13. PoTLL is furthermore of the view that compulsory acquisition of that land would cause a serious detriment to its statutory undertaking. As noted by the recent decision on the Lake Lothing Third Crossing DCO², consideration of what constitutes the 'carrying on' of a port undertaking, for the purposes of section 127 of the Planning Act 2008, includes future operations. As such, PoTLL confirms that it intends to submit a written representation to the Examination (whenever it may occur) which it considers will constitute a representation for the purposes of section 127(2).
14. Furthermore, PoTLL is of the view that it is doubtful that a compelling case can now also be made for the proposed land and works DCO powers at the Riverside Terminal and the surrounding highway network to the proposed car parking (and as listed in the Appendix to the RR), given that these powers are all consequential to PoTLL's land (and particularly the Fortress Distribution Park area) being able to be used for parking through the facilitation of access to that parking and cross-river access to the Scheme.
15. PoTLL also considers that further engagement will be needed with the Applicant to understand whether the Applicant's 'construction hub' proposals within the Port of Tilbury are able to co-exist with the expansion at the Port of Tilbury that will be driven by the Freeport initiative. As noted in the RR, PoTLL also has fundamental concerns about the proposals to use the Port of Tilbury to berth vessels for use as accommodation by construction workers, which are further exacerbated by the wide ranging opportunities offered by the Freeports initiative.
16. The ExA will appreciate that the consequence of the Freeport-related very material change in circumstances, as articulated in the above points, is to question whether the Applicant's 'Park and Glide' proposals are deliverable, certainly in their current form and possibly at all, and flowing from this whether the traffic assumptions, car parking and sustainable transport strategies that underpin the Applicant's proposals on both sides of the river can be considered deliverable, robust or fit for purpose.

² See paragraph 5.8.111 of the Examining Authority's Recommendation Report.

Consequences for the Pre-Examination Period

17. PoTLL has informed the Applicant of this formal material change in circumstances and consequential position prior to submission of this letter to the ExA. However, PoTLL considers that the Applicant could have been kept up to date and fully apprised of the development of this fundamental challenge to the Scheme, if it had effectively engaged with PoTLL over the course of 2021 as the Freeport proposals gathered momentum, and in consequence, developed its Scheme further to meet that challenge.
18. This challenge to fundamental aspects of the Scheme has arisen within the long passage of time that has passed since the submission of the application. Like with the SSSI and the ongoing development of the Lower Thames Crossing project, this is a situation where the baseline and future baseline position against which the Scheme should be judged and assessed has moved on; and the Applicant will need to deal with the consequences of this.
19. In the absence of proper engagement over the course of 2021, and despite the re-engagement by the Applicant during the first week of January 2022, PoTLL is not clear as to how and if the Applicant will be able to respond to this challenge and if this amounts to a substantially different scheme than that consulted on and applied for. However, PoTLL is of the view, that, given:
 - the Applicant's lack of meaningful engagement with PoTLL and more generally;
 - the Applicant's failure to respond in any published meaningful way to the designation of a SSSI within the Kent Site; and
 - the recent news of court proceedings by former advisers to the Applicant in respect of unpaid professional fees relating to preparation of the Application,

it has no faith that any delay to the start of the Examination to give the Applicant time to provide a response to these challenges would lead to any meaningful change to the Application in a timely manner that was also compliant with all legislative requirements and guidance.

Response to ExA's Questions

20. In light of all of the above, PoTLL responds to the ExA's questions on page 3 of the PD as follows:

Question 1: Taking the current circumstances into account, can a continued delay in the commencement of the Examination of the Application until June or July 2022 still be justified in the public interest?
21. In PoTLL's view, the answer to this question is no.
22. PoTLL requires certainty as to whether or not it needs to deal with the London Resort proposals whilst also seeking to bring forward the Freeport proposals, which are supported by the Government; and which, as noted in Appendix 2, will contribute to the delivery of 21,000 jobs and a £2.5billion boost to the local economy across the Thames Freeport.
23. It is therefore in the public interest for the Applicant to remove the potential conflict and uncertainty and promptly and effectively answer the variety of challenges that have arisen over the course of 2021, including in relation to its interaction with the economic

development envisaged by the Thames Freeport initiative and material change in circumstances.

24. Given its failure to respond publicly in any meaningful way to other fundamental challenges, such as the SSSI designation, PoTLL considers that unless forced to the table by the Examination process or, alternatively forced off the DCO table by revocation³ of the s35 Direction by the Secretary of State to remove the impasse, there can be no guarantee that the Applicant will meaningfully engage with these issues, continuing to create and fuel uncertainty to the realisation of the Freeport benefits and continuing wasted and directly consequential expenditure by PoTLL in relation to engaging with the Application.

Question 2: If a delay is still justified: a. what steps will or should the applicant take to assure the ExA that the time period of the delay is justified; b. is a schedule of updated and new documents and a schedule of consultation sufficient to justify ongoing delay; and, if not c. what regular reports and other information should be provided to the ExA by the applicant and by what dates, to demonstrate that progress is being made and that the extension of time is being put to good use, which in turn might be suggested as being sufficient to offset the harm caused by ongoing delay and is therefore in the public interest; and d. what further steps should the ExA take if commitments to progress continue not to be met?

25. In PoTLL's view, we consider that any delay could only even be contemplated if the Applicant was required to enter into a binding undertaking to provide substantial information to show how it anticipates dealing with all the identified material change in circumstances and ensure all relevant information and assessment is up to date and fit for purpose in this regard in a timely and effective manner.
26. As such, we consider that the ExA should utilise the flexibility given by section 89(1) and (3) to (5) of the Planning Act 2008 to ask the Applicant very specific questions about how it plans to get to the start of Examination and request a binding performance undertaking, given that the Applicant has to date only provided very generic updates on the positions it is likely to take.
27. Building from this, it is considered that a schedule of updated and new documents and a schedule of consultation (or even engagement) is not sufficient to justify ongoing delay, taking into account past performance of the Applicant and the level of uncertainty and threat now posed to delivery of the Freeport.
28. As such, PoTLL proposes that the ExA could, in a further PD:
 - a. ask to see the Applicant's detailed programme for the delivery of the updated application documentation, showing authoring, review and sign-off periods, and asking for updates after each of the key deadlines for the Applicant to confirm that it has met those deadlines; and/or
 - b. request that the Applicant provides a 'Summary of Changes' document that focuses on each physical and operational element (e.g. car parking in Tilbury) of the Scheme (rather than on a per document basis) and which:

³ Section 233 of the Planning Act 2008 (as amended) "233 Directions

(1) A direction given under this Act must be in writing

(2) A power conferred by this Act to give a direction includes power to vary or revoke the direction."

- i. explains at a high level how that element is going to change in the new and updated application material;
 - ii. accompanies that explanation with illustrative ‘before’ and ‘after’ diagrams or plans which will not be secured by the DCO but will help to provide clarity on the nature of the change;
 - iii. lists the application documents which will set out the change and which are to be submitted;
 - iv. sets out when those documents will be submitted (on a per element basis); and
 - v. clarifies which of those documents, within each element, will be brought forward as ‘further information’ under the EIA Regulations⁴; and/or
- c. make clear that if any deadlines are missed the ExA may start the Examination in any event.

In PoTLL’s view, the approach in (b) keeps the focus on the procedural aspects of understanding how the Application is to be examined, but by also centring the updates on a ‘per element’ basis and on what is to change, Interested Parties will be able to have an element of understanding of how the changed application is likely to affect them, once it is submitted, enabling them, and the ExA, to prepare effectively for the Examination and any additional statutory consultation needs that may arise.

Question 3: If, taking account of the changed circumstances, further delay is not justified, would it be appropriate for the ExA to curtail delay and to proceed directly to Examine the application as currently before it, commencing in March 2022?

29. As set out in its response to Question 1, PoTLL considers that this is the approach the ExA should take at the earliest opportunity. This will ensure that the Applicant is held to account to deliver on updated materials and confront the challenges it has been the architect of by delay, inactivity and poor engagement.
30. In the context that the Relevant Representations for the Scheme have been published since 31 March 2021, starting the Examination would also allow the ExA to issue specific First Written Questions as soon as possible, which would again mean that the Applicant is required to provide specific answers rather than the generic responses provided to date. It would also mean that unreasonable behaviour would then be capable of sanction and consequential costs, which all other parties are at risk of and burdened with in this Pre-Examination indeterminate stage.

Question 4: What other considerations might be relevant to this procedural decision?

31. It is noted that the Applicant has acknowledged that it will need to submit further information, as defined by Regulation 3 of the EIA Regulations and that, in a pre-Examination setting, that it would be willing to carry out the consultation requirements of Regulation 20.
32. In that context, PoTLL notes that Regulation 20 is written so that the submission of further information can be required by the ExA ‘examining’ an application (i.e. during an Examination). Regulation 20(1)(c) sets out that if an ExA issues a statement setting out

⁴ The Infrastructure Planning (Environmental Impact Assessment) Regulations 2017

clearly and precisely the reasons for its conclusion that further information is required, it must also 'suspend' consideration of the application until the requirements of Regulation 20(3) are met.

33. Regulation 20(3) requires consultation to be carried out, but crucially, also requires the further information to be submitted to the ExA, before the Examination can be 'unsuspended'. As such, if an Examination was started and the ExA considered that further information was required, as the Applicant has already stated to be the case, that request would need to be made knowing that the Examination would then need to be suspended until that information was provided, putting at significant risk the ability of the Examination being completed within the 6 month maximum Examination period under section 98(1) of the Planning Act 2008, which requires that an Examination must be completed by the end of the period of 6 months beginning with the day after the Preliminary Meeting⁵. This 6 month requirement does not have any form of exception for when an Examination is suspended part way through its proceedings, pursuant to Regulation 20 of the EIA Regulations, except by specific extension by the relevant Secretary of State.
34. As such, if a request for further information was made by the ExA upon opening of the Examination, the consultation requirements of Regulation 20 would 'eat into' the 6 month period permitted for an Examination. The Applicant would therefore be incentivised to submit the further environmental information to ensure that the impact to the Examination was minimised as much as possible. If it did not submit the information, the 6 month 'clock' could run out (without a Secretary of State extension), and the ExA would have to report on the information that was before it. This would prejudice all other parties and a proper and meaningful Examination and be knowingly and unreasonably wasteful of time and resource.
35. Given that the relevant documents have, according to the trackers submitted by the Applicant during the pre-Examination process, been being developed and updated throughout 2021, it is assumed that they would be in a state to be able to be consulted upon and submitted very soon after the start of any Examination.
36. PoTLL is cognisant that impacts to the Examination timetable affect all parties, not just the Applicant, however, given the delays already involved with this Scheme, it is considered that it is preferable for this information to be brought forward in a formalised setting, where costs could then arise, rather than waiting even longer for the Examination to start.
37. If nothing else, however, the factors discussed here do demonstrate the need for the Applicant to demonstrate meaningful and effective progress or to withdraw the Application.

Question 5 What other possible measures might the ExA lawfully and fairly decide to take in the circumstances and recognising the concerns of parties?

38. A further possible way forward that PoTLL suggests the ExA may wish to consider is as follows:
 - a. The ExA could issue a Rule 6 letter, setting out a draft Examination timetable, Principal Issues and crucially, setting out that the Preliminary Meeting will take place

⁵ It is acknowledged that section 98(4) allows for the ExA to ask the Secretary of State to extend an Examination, but this very rarely happens and should not be relied upon for the benefit of an Applicant that is not performing.

in at least two parts, with the end of the first part not comprising closure of the Preliminary Meeting and therefore the start of the Examination⁶ and also making provision to extend the Preliminary Meeting by announcement during any part of the Preliminary Meeting without the need for further formal notice. This would have the benefit of enabling the ExA and Interested Parties to ask questions directly of the Applicant in relation to the Examination, rather than this being left purely to Pre-Examination discretionary written correspondence.

- b. Both before Part 1 of the Preliminary Meeting and between Part 1 and Part 2, the Rule 6 letter could set a number of procedural deadlines, requiring comments on the Rule 6 letter, Examination procedure and on interested parties' submissions including procedural and legal submissions. In particular, a procedural deadline before Part 1 of the Preliminary Meeting could require the submission of a 'Summary of Changes' document (as proposed in paragraph 28b of this letter) or similar, which could then be the subject of focussed oral submissions at Part 1 of that Preliminary Meeting.
 - c. If it becomes necessary for any reason to extend the date for the taking place of a substantive Part 2 of the Preliminary Meeting, this could be done by further notifications, or if felt appropriate by holding Part 2 on the originally scheduled date virtually and opening and then immediately stating that the Preliminary Meeting is still open and will take place on a date at least 21 days further on from that original date and these procedural decisions and updates publicised on the Planning Inspectorate website.
39. The approach advocated here would have the benefit of starting formal processes but delaying the start of Examination in a manner that the ExA can control, rather than the Applicant. As such, if for example the Applicant determined that it was going to consult on further information, this could happen before a substantive Part 2 of the Preliminary Meeting formally closed.
40. As an additional point, given the complexity of the various issues which affect the fundamentals of the Scheme such as the SSSI designation and the matters raised by PoTLL in this letter as well as yet unseen issues raised by others in response to this request, PoTLL would strongly advocate that any such Rule 6 Letter also incorporates the use of 'meetings' as permitted by Rule 6(3) of the Infrastructure Planning (Examination Procedure) Rules 2010, in the early stages of the Examination timetable, to allow all parties to get an early 'handle' on how the important strategic issues are to be dealt with, outside of and in advance of any timetabling of Issue Specific Hearings, to enable focussed and effective use of Hearing and Examination time⁷.
41. These 'meetings' could take place very soon after the Preliminary Meeting closes and would enable all parties to agree at an early stage, alongside the ExA, how the substance of these substantial issues will be dealt with during Examination, again bringing focus to proceedings rather than purely written correspondence which, as the ExA has acknowledged in the PD, has been somewhat lacking from the Applicant in the pre-Examination process to date.

Conclusion

42. The Port of Tilbury is a constantly evolving commercial and statutory undertaking location and the Thames Freeport is just the latest iteration of this evolution and a very

⁶ This approach has been taken on a variety of DCOs throughout the Covid-19 pandemic.

⁷ As they are 'meetings' not 'hearings', they are not caught by the formal requirements of Rules 13 and 14 of the 2010 Rules.

important vehicle for delivering on the Government's economic policy. PoTLL responds to demands and brings forward initiatives effectively and quickly, as most recently evidenced by Tilbury2, a DCO project, where the land was bought in January 2016, DCO consent was achieved by February 2019 and the first half of that extended port was opened by May 2020, including connecting road infrastructure.

43. It therefore has and will continue to want to take advantage of its successful Thames Freeport bid, including in relation to the land that has been proposed for use by the Scheme and deliver on the nationally important economic policy.
44. PoTLL has set out its view that the current position is untenable and cannot be allowed to continue without at least meaningful and effective engagement by the Applicant, to which PoTLL is ready, willing and able to respond. PoTLL therefore awaits with interest the response of the Applicant and the ExA to PoTLL's and others' responses.
45. If you have any further questions on any of these submissions, please do not hesitate to contact our legal advisers at Pinsent Masons LLP, [REDACTED]
[REDACTED]

Yours sincerely,

[REDACTED]

PETER WARD
COMMERCIAL DIRECTOR
PORT OF TILBURY LONDON LIMITED

Appendix 1

Designation of Freeport Tax Sites (Thames Freeport) Regulations 2021 (and accompanying Tilbury area map)

STATUTORY INSTRUMENTS

2021 No. 1195

INCOME TAX

CORPORATION TAX

STAMP DUTY LAND TAX, ENGLAND

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

Made - - - - 28th October 2021
Laid before the House of
Commons - - - - 29th October 2021
Coming into force - - 19th November 2021

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⁾.

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Designation of Freeport Tax Sites (Thames Freeport) Regulations 2021 and come into force on 19th November 2021.

(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 freeport tax sites

2.—(1) The following areas are designated as special areas⁽³⁾ for the purposes referred to in section 113(1)(a), (b) and (c) of the Finance Act 2021—

(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 “Thames Freeport”, which is identified edged in blue on the map entitled “Thames Freeport - All Tax Sites and Freeport Boundary” and dated 21st October 2021, published with the consent of the Treasury for the purposes of section 113 of FA 2021. The map is available electronically at [REDACTED]. 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.

(3) Areas so designated are known as “freeport tax sites” under section 113(3) of FA 2021.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

- (a) the area shown edged and hatched in red on the map marked “Project Title: London Gateway; Drawing Title: Freeport – Tax Site” and dated 23rd July 2021(4);
 - (b) the areas shown edged and hatched in red on the map marked “Location: Ford Dagenham; Drawing Title: Thames Freeport Tax Site” and dated 20th October 2021(5);
 - (c) the area shown edged and hatched in red on the map marked “Location: Port of Tilbury; Subject: Thames Freeport – Tax Site” and dated 14th October 2021(6).
- (2) The designations made by paragraph (1) take effect on 19th November 2021.

Alan Mak

James Morris

Two of the Lords Commissioners for Her Majesty’s Treasury

28th October 2021

-
- (4) The map marked “Project Title: London Gateway; Drawing Title: Freeport – Tax Site” and dated 23rd July 2021 is available electronically at [REDACTED]. 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. The area designated is known as the “London Gateway tax site”.
 - (5) The map marked “Location: Ford Dagenham; Drawing Title: Thames Freeport Tax Site” and dated 20th October 2021 is available electronically at [REDACTED]. 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. The areas designated are known as the “Dagenham tax site”.
 - (6) The map marked “Location: Port of Tilbury; Subject: Thames Freeport – Tax Site” and dated 14th October 2021 is available electronically at [REDACTED]. 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. The area designated is known as the “Tilbury tax site”.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations designate areas, known as “freeport 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”) and Part 4 (stamp duty land tax) of the Finance Act 2003 (c. 14) (“FA 2003”).

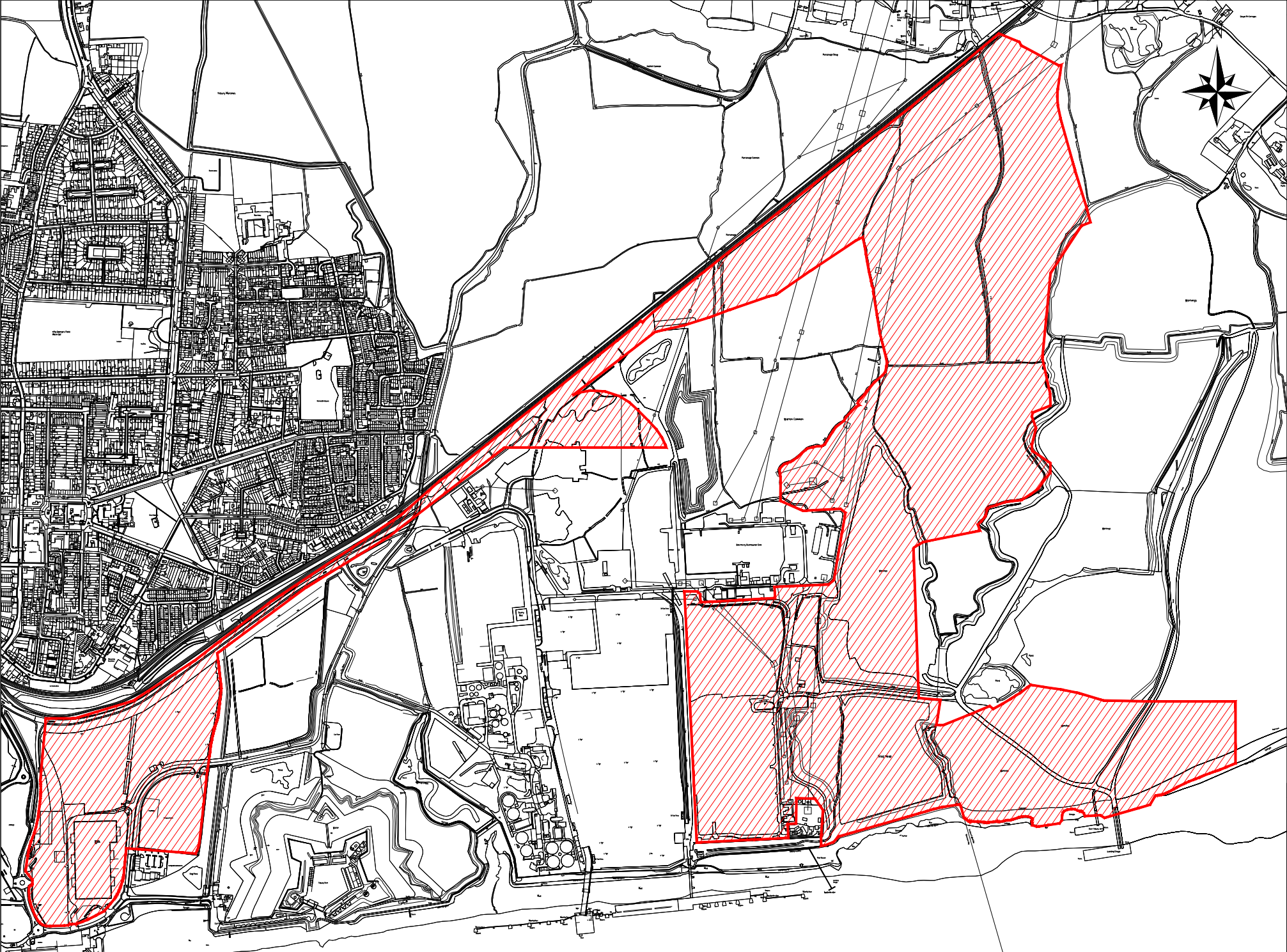
Section 45O in Part 2 of CAA 2001 provides that expenditure incurred by a company on the provision of plant and machinery for use in a freeport tax site qualifies for enhanced capital allowances if certain conditions are met.

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

Section 61A in Part 4 of and Schedule 6C to FA 2003 provides for relief from stamp duty land tax for acquisition of land situated in a freeport tax site if certain conditions are met.

A Tax Information and Impact Note covering these instruments was published on 3rd March 2021 alongside Spring Budget 2021 and is available on the website at: [REDACTED]

[REDACTED]. It remains an accurate summary of the impacts that apply to this instrument.



Notes
 Reproduced from the 2021 Ordnance Survey 1:1250 map with the permission of The Controller of Her Majesty's Stationary Office. Crown © Copyright Port of Tilbury, Tilbury Freeport, Tilbury, Essex, RM116 7EH. Licence No: AL 100030835

C	Harding Added	13/10/21	DM	E Law
B	2021 OS Map Added	27/06/21	JMI	E Law



DRAWN BY:	D Mickelburgh
REQUESTED BY:	E Law
CHECKED:	ENGINEER

Location: Port of Tilbury
 Subject: Thames Freeport - Tax Site

Scale: 1:1250 @ 2972.5mm x 2102.5mm (2.5 x A0)

DATE	DRAWING NUMBER	REV	SHEET No.
14 Oct '21	TS 5157	C	

Appendix 2

Copy of Government Press Release:

Thames Freeport Open for Business

Press release

BOOST FOR THAMES ESTUARY AS FREEPORT OPENS FOR BUSINESS

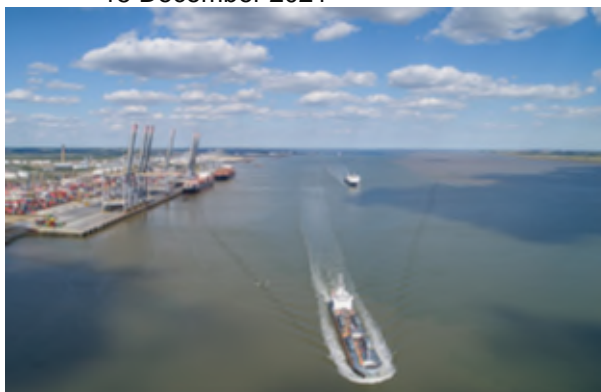
Thames Freeport will turbocharge the region's green energy credentials, inject billions into the economy and help level up by creating jobs and opportunities for local talent.

From:

[Department for Levelling Up, Housing and Communities](#) and [Neil O'Brien MP](#)

Published

15 December 2021



- Thames Freeport expects to create 21,000 jobs and provide £2.5 billion boost to local economy, helping to level up the country
- The freeport will be a leading player in the UK's green energy revolution and bring industry together with local schools, colleges and universities
- The opening comes just weeks after the UK's first freeport opened in Teesside

Thames Freeport has opened for business today (15 December 2021), as the government delivers on its central mission to level up across the United Kingdom.

The freeport estimates it will draw £4.5 billion of new investment and create 21,000 skilled jobs, bringing greater prosperity to some of the country's most deprived communities.

Positioned on the doorstep of the UK's busiest ports and largest labour market of London and the south east, the freeport will create a new global gateway for trade and benefit communities such as Thurrock, Barking, Dagenham and Havering, which have high rates of unemployment and child poverty.

The launch comes just weeks after the UK's [first freeport opened for business in Teesside](#).

Thames Freeport covers a 34 km-wide economic corridor and is supported by a share of £200 million of government funding and tax incentives.

The freeport will be a world class hub of innovation and put the region at the forefront of the cutting-edge sectors of the future, with significant investment in hydrogen technology, battery storage and electric vehicles.

A new Thames Freeport Skills Accelerator will also bring industry together with local schools, colleges and universities to provide training and job opportunities so that local people can gain the skills they need and secure employment.

Minister for Levelling Up Neil O'Brien MP said:

This is a truly exciting and momentous moment for London and the south east.

Thames Freeport will turbocharge the region's green energy credentials, inject billions into the economy and help level up by creating jobs and opportunities for local talent.

Ford's Dagenham site is a great example of how British businesses will directly benefit and help to put our country at the forefront of the industries of the future.

Ruth Kelly, Chair of Thames Freeport, said:

The Thames Freeport will be a new centre of excellence for the country.

The Thames Freeport partners come together to offer a platform for global Britain.

The freeport provides Ford with a great opportunity as a test bed for customer-focused mobility technologies; London Gateway has fantastic global connections and land ready for development now; while the Port of Tilbury continues to deliver growth across processing, advanced manufacturing and next generation logistics.

At the Budget in March 2021, the Chancellor announced 8 successful prospective freeports locations in England, following a fair and open and assessment process. These include:

- East Midlands Airport
- Felixstowe & Harwich (known as Freeport East)
- Humber
- Liverpool City Region
- Plymouth & South Devon
- Solent
- Teesside
- Thames

Teesside Freeport opened for business in November and has a specific focus on green energy and offshore wind power.

Freeport East, including the ports of Felixstowe & Harwich, will begin initial operations later this month as eligible businesses that base themselves in the tax site start to benefit from tax incentives.

The government is continuing to work with other freeports to ensure they reach this important milestone as soon as they are able.

The UK government also remains committed to establishing the freeport programme in Scotland, Wales and Northern Ireland as

soon as possible and are confident our model embraces the highest employment and environmental standards.

Find [more information on Freeports](#).

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