



Department for Levelling Up,  
Housing & Communities

Local Taxation Division

*Department for Levelling Up,  
Housing & Communities*

Fry Building  
2 Marsham Street  
London  
SW1P 4DF

8 February 2022

Chief Finance Officers of Local Authorities  
In England

Dear Colleague,

### **FREEPORTS BUSINESS RATES RELIEF GUIDANCE**

Further to my letter of the 5 October 2021 and following the Budget announcement on 27 October and the designation of the initial sites, local authorities should now proceed with implementation of their local schemes based on the guidance published on 21 July, as included below.

As set out in my letter of 5 October, authorities were asked to continue their work on the development of local schemes. We therefore strongly encourage authorities to now finalise and publish local schemes and begin the process of awarding support to eligible business.

As set out in the guidance and as previously raised, the award of relief is tied to the date the relevant freeport tax site is formally designated. Billing authorities can and should therefore ensure where businesses are eligible, that relief is backdated from the date of designation.

The business rates information letter (5/2021), published on 21 July 2021, set out the scope of the freeports business rates relief scheme and included a link to the guidance which can be found at:

<https://www.gov.uk/government/publications/freeports-business-rates-relief-local-authority-guidance>

If you have any enquires please email: [sh\\_NDR@levellingup.gov.uk](mailto:sh_NDR@levellingup.gov.uk).

**PLEASE COPY THIS LETTER TO YOUR BILLING SECTION FOR APPROPRIATE ACTION**

**Chris Megainey**  
Local Taxation Division