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STATUTORY INSTRUMENTS

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**2024 No. 380**

**INCOME TAX  
CORPORATION TAX**

**The Designation of Special Tax Sites (Inverness and  
Cromarty Firth Green Freeport) Regulations 2024**

<i>Made</i> - - - -	<i>14th March 2024</i>
<i>Laid before the House of Commons</i> - -	<i>18th March 2024</i>
<i>Coming into force</i>	<i>8th April 2024</i>

**THE DESIGNATION OF SPECIAL TAX SITES (INVERNESS AND  
CROMARTY FIRTH GREEN FREEPORT) REGULATIONS 2024**

1. Citation, commencement and interpretation
2. Designation of special tax sites  
Signature  
Explanatory Note