

Development at

# Wilton Centre, Teesside

New Technical/Manufacturing  
& Incubator accommodation

Eligible for freeport tax incentives



**WILTON CENTRE**  
*Part of Pioneer Group*

# About the Wilton Centre

One of Europe's largest R&D sites, the Wilton Centre is set within a 75-acre landscaped park, featuring mature courtyards and lake. Ideal for businesses working in circle economy, life science, sustainable processing and manufacturing technology.

The North-East of England has an increasing focus on sustainable processing and manufacturing technologies. The Wilton Centre is adjacent to Wilton International and sits in the heart of the North-East of England Process Industry Cluster. The latest freeport announcement provides the opportunity for further growth in manufacturing activity in the area.



# Getting to Wilton Centre

## Local Travel

### Major Road

A19 to Site  
13 mins (drive)

### Train Station

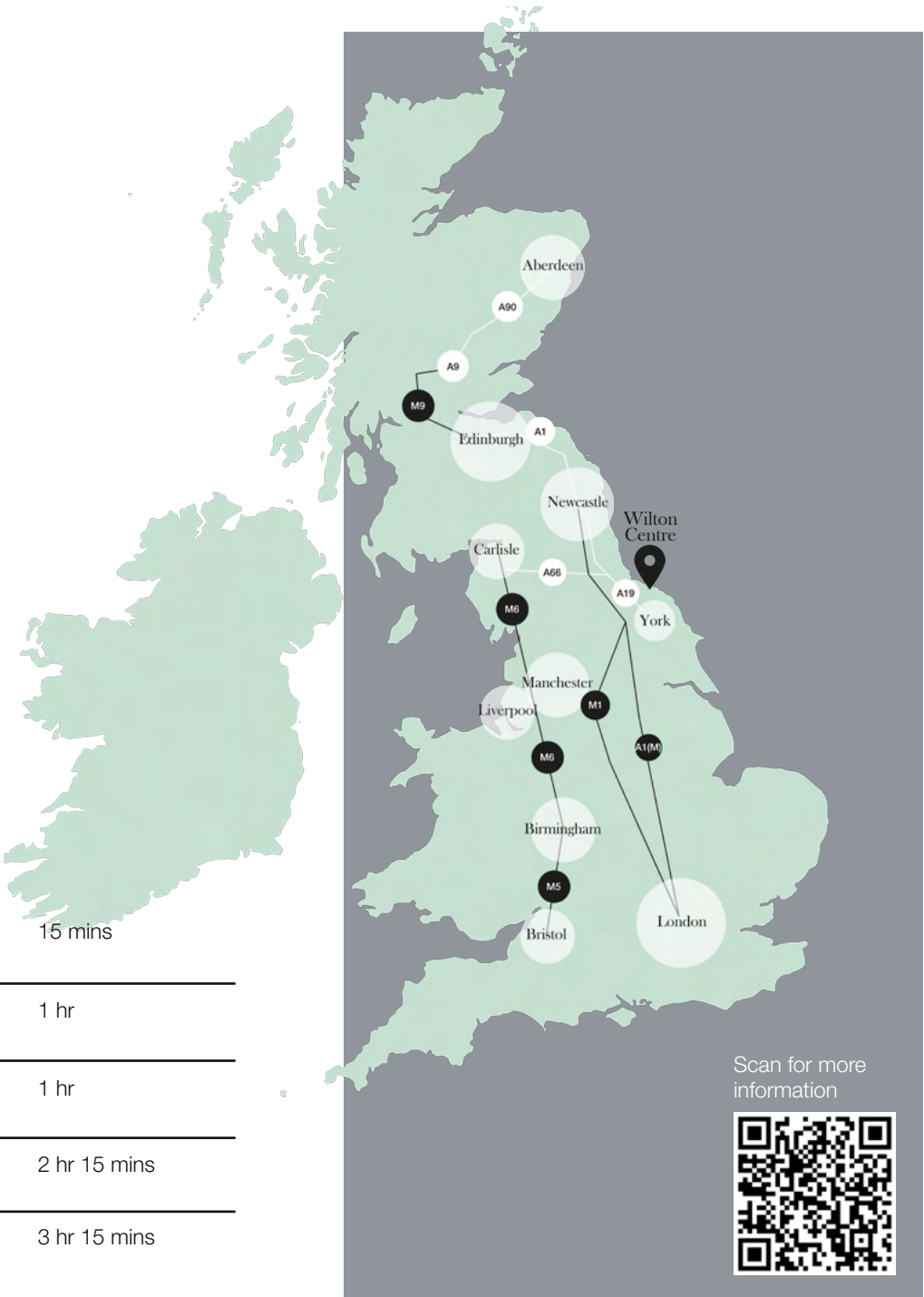
Station to site  
10 mins (drive)

### Airport

Teesside International (MME) to site  
30 mins (drive)

## Driving Times

Middlesbrough to Wilton Centre	15 mins
7.0 miles	
Newcastle to Wilton Centre	1 hr
50 miles	
Leeds to Wilton Centre	1 hr
70 miles	
Manchester to Wilton Centre	2 hr 15 mins
118 miles	
Edinburgh to Wilton Centre	3 hr 15 mins
167 miles	





# New Technical/ Manufacturing Accommodation

A unique opportunity  
to be part of one of  
the UK's largest life  
science ecosystems.

The Wilton Freeport Development is a new 148,000 sqft site that will address the growing cluster of companies on Teesside focused on Bio-manufacturing, Bio-pharmaceuticals and the Circular Economy.

The site is part of the Wilton Centre, a leading UK science park. It is also the home of CPI and its high value manufacturing catapult.

The modern facilities will cater for start-ups and established businesses with accommodation from 200 sqft - 20,000 sqft

- BREEAM: Very Good/Excellent
- High quality landscaping
- Development designed to accommodate modern working patterns
- Substantial car parking facilities



Available from

# Spring 2024

From

# 3,000 - 20,000 sqft

# Schedule of Areas

## Technical Development Space

Unit	sq ft	sq m	Unit	sq ft	sq m	Unit	sq ft	sq m	Unit	sq ft	sq m
1	20,000	1,860	5	9,000	340	9	6,000	560	13	3,000	280
2	20,000	1,860	6	6,000	560	10	6,000	560	14	3,000	280
3	15,000	1,400	7	9,000	340	11	6,000	560	15	3,000	280
4	15,000	1,400	8	6,000	560	12	6,000	560	16	3,000	280





# Proposed Specification

## Technical Development Space

Units 1 - 16

### Benefits

- Flexible space for R&D and manufacturing
- Option to include a mezzanine floor for office and/or plant room
- Eligible for Freeport tax and capital allowance benefits

### Specifications

- 9m eaves height
- 50 kn floor loadings
- Up to 20-25% office
- Mezzanine floor possible
- Roller shutter door access for good in/out
- Ample car parking
- Designed to BREEAM very good/excellent

### Terms of offer

- Full repairing and insuring lease
- Corporation service charge for maintenance and upkeep of common areas, rent and terms on application



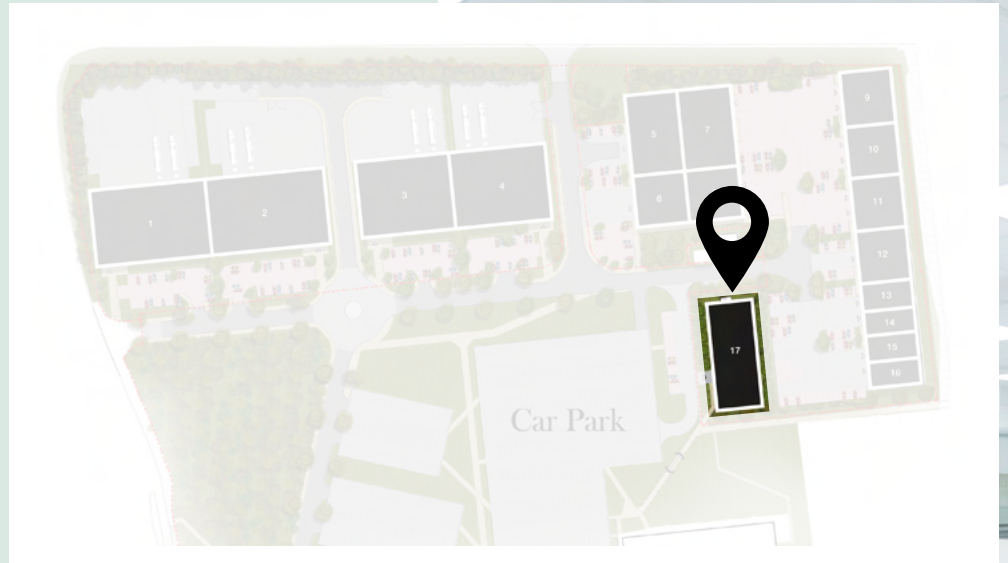
# Proposed Specification

## Incubator Space

Unit 17

### Benefits

- This building is perfect for small to medium start-ups
- Equipt for businesses working in:
  - Bio-manufacturing
  - Circular economy
  - Biopharmaceutical
- Eligible for Freeport tax and capital allowance benefits.





# Floor Plan

## Incubator Space

Unit 17

Unit	sq ft	sq m
17	21,000	1,950

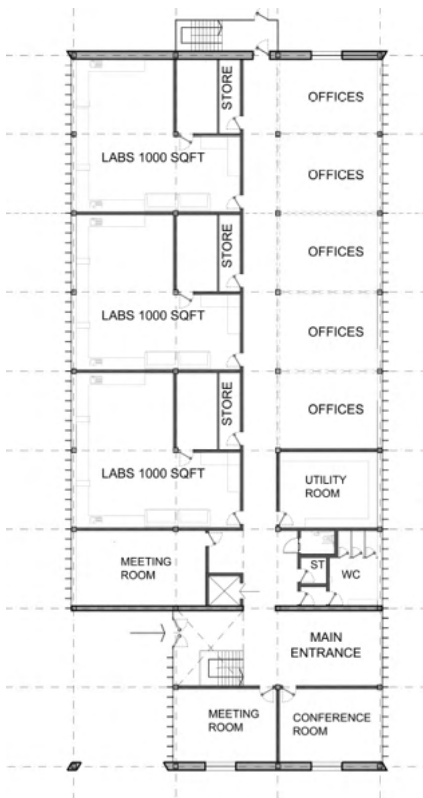
### Specifications

#### Shared Equipment

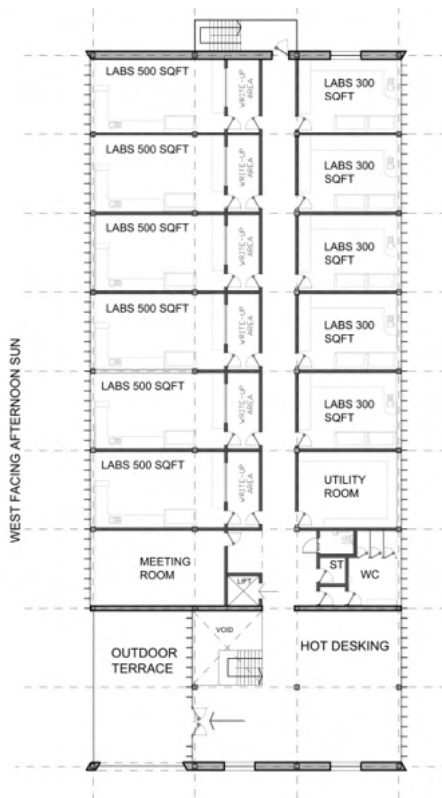
- Ultra low-temperature freezer
- Class II safety cabinets
- Fridge/Freezer
- Benchtop centrifuge
- Waterbath
- Glasswasher
- Microcentrifuge
- Pipette kit
- Glassware
- PPE kits
- Access to 'plug and play labs'
- Labs ranging from 300 – 1,000 sqft

### Terms of offer:

- Fully fitted laboratories and labs
- Flexible in-out leases



PROPOSED GROUND FLOOR PLAN



PROPOSED FIRST FLOOR PLAN



# Wilton Freeport Benefits

Stamp Duty  
Land Tax  
Relief (SDLT)

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Employer  
National  
Insurance

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Business  
Rates  
Relief

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Enhanced Structures  
and Building  
Allowance (SBA)

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Enhanced  
Capital  
Allowances

For further information on  
Freeport incentives please  
refer to page 14-15



# Services at the Wilton Centre

The site has an exhibition area, multiple meeting rooms, lecture theatre, gym, newly refurbished reception, co-working spaces, cafe and restaurant.

**Ample free on-site parking**

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**Restaurant, café  
& hospitality services**

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**Lecture Theatre  
& Exhibition Space**

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**Meeting rooms**

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**High speed internet**

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**Electric car charging points**

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**Cycle storage**

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**Shared outdoor space  
& lakeside area**





# Detailed Freeport Incentives

## Tax sites

### **Stamp Duty Land Tax Relief (SDLT)**

- The government intends to offer SDLT relief on land purchases within Freeport tax sites in England where that property is to be used for qualifying commercial activity. It is intended that this relief will apply from 1 April 2021 until 31 March 2026. Clawback of this relief is intended to apply in cases where land is not used for a qualifying purpose within a control period, usually three years or earlier if the land is sold.
- All purchasers of qualifying property and land would be able to claim this relief through the SDLT return.
- Bidders should note that policy on taxes on land transactions in Scotland and Wales is devolved to the Scottish and Welsh governments and so any land transaction relief in Freeports in Scotland and Wales may differ to the offer in England.

### **Enhanced Structures and Building Allowance (SBA)**

- The government intends to offer an Enhanced SBA rate, providing enhanced tax relief for firms constructing or renovating structures and buildings for non-residential use within Freeport tax sites. This accelerated relief is intended to allow firms to reduce their taxable profits by 10% of the cost of investment every year for ten years, compared with the standard 3% p.a. over 33 and a third years available nationwide. This relief would be claimable where qualifying expenditure is incurred, all associated construction contracts are entered into and the asset in question is brought into qualifying use between 1 April 2021 and 30 September 2026.
- Qualifying firms will claim capital allowances as part of their income or corporation tax return. As is standard under the existing SBA, claimants will be required to retain an allowance statement to demonstrate eligibility for claims throughout the 10-year period over which relief can be claimed.
- The standard SBA capital gains clawback and anti-avoidance provisions will be maintained under the enhanced SBA in Freeports.

### **Enhanced Capital Allowances**

- The new ECA the government intends to offer in Freeport tax sites will provide enhanced tax relief for companies investing in qualifying new plant and machinery assets. This accelerated relief is intended to allow firms to reduce their taxable profits by the full cost of the qualifying investment in the same tax period the cost was incurred. Firms investing in the Freeport tax site would be eligible to benefit from the relief where the qualifying investments are incurred on or after 1 October 2021 until 30 September 2026. Assets eligible for relief must be for use primarily within defined Freeport tax areas.
- Firms will access the measure by claiming capital allowances as part of their corporation tax return.
- As is standard for capital allowances, the Freeports ECA will feature a balancing charge in some situations where a purchased asset for which the ECA has been claimed is then later sold (disposed of). The standard disposal rules for capital allowances for plant and machinery will apply including, where appropriate, balancing charges.

### **Employer National Insurance**

- The government intends to enable employers operating in a Freeport tax site to pay 0% employer NICs on the salaries of any new employee working in the Freeport tax site. This 0% rate would be applicable for up to three years per employee on earnings up to a £25,000 per annum threshold.
- An employee will be deemed to be working in the Freeport tax site if they spend 60% or more of their working hours in that tax site.
- The relief is intended to be available for up to 9 years from April 2022. Partway through, the government intends to review this relief and decide whether it should be continued up to its end date in 2031. The relief would end no earlier than April 2026 and would therefore be available for a minimum of four years. The government will provide further detail on timings in due course. The government will ensure it has the power to prevent access to the relief for those employers found to be abusing this relief by manipulating their employment practices, for example dismissing staff specifically to benefit from it.
- To claim this relief employers will have to be registered with the Freeport Governance Body and operating in the Freeport tax site. Employers will be able to claim the relief through the existing Real Time Information returns, and the government will work with payroll software providers to facilitate this. Employers will be required to notify HMRC when an employee is no longer eligible due either to the three year per-employee eligibility period coming to an end, or to the employee or employer ceasing to meet the eligibility criteria.

### **Business Rates Relief**

- The government intends to offer up to 100% relief from business rates on certain business premises within Freeport tax sites. This relief is intended to be available to new and certain existing businesses in Freeport tax sites in England from 1 October 2021 and would apply for 5 years from the point at which the beneficiary first receives relief. The point at which a business first receives relief must be by 30 September 2026. The cost of the relief will be funded by central government.
- It is intended that newly formed businesses and businesses relocating to a Freeport will be eligible for the relief. Partial relief would also be available to existing businesses in Freeports that expand into new or additional property, expand their existing property, or expand into an unused part of an existing property following redevelopment, providing the increase in rates bills attributable to these factors is reasonably ascertainable by the local authority. New businesses or new growth will be assessed against the position on 1 October 2021. Where the Freeport tax site is located within an existing Enterprise Zone with business rates relief, businesses must choose between the Enterprise Zone offer or the Freeport offer.
- Eligible firms will be able to apply to the relevant local authority to access this relief. Subject to guidance from MHCLG, local authorities will be able to finalise the details of the schemes in their Freeports, including any local displacement tests and the design of an application process, as they see fit.
- Local taxation policy is devolved to the Scottish, Welsh and Northern Ireland governments. For this reason, non-domestic or business rates relief in Freeports in Northern Ireland, Scotland, Wales and Northern Ireland may be different to that available in English Freeports.



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# Carter Jonas

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