



# Planning-gain Supplement (Preparations) Act 2007

## 2007 CHAPTER 2

**U.K.**

An Act to permit expenditure in preparation for the imposition of a tax on the increase in the value of land resulting from the grant of permission for development. [20th March 2007]

BE IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

**Modifications etc. (not altering text)**

C1 Act: power to repeal conferred (26.1.2009) by [Planning Act 2008 \(c. 29\)](#), [ss. 225\(2\), 241\(6\)](#) (with [s. 226](#))

**Changes to legislation:**

There are currently no known outstanding effects for the Planning-gain Supplement (Preparations) Act 2007, Introductory Text.