



Planning-gain Supplement (Preparations) Act 2007

2007 CHAPTER 2

1 Preparatory expenditure

- (1) The persons listed in subsection (2) may incur expenditure for the purpose of or in connection with preparing for the imposition of a tax on the increase in the value of land resulting from the grant of permission for development.
- (2) Those persons are—
 - (a) the Commissioners for Her Majesty's Revenue and Customs,
 - (b) the Secretary of State, and
 - (c) a Northern Ireland Department.
- (3) Expenditure by virtue of subsection (2)(a) or (b) shall be paid out of money provided by Parliament.

Changes to legislation:

There are currently no known outstanding effects for the Planning-gain Supplement (Preparations) Act 2007, Section 1.