



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](#))

1 Preparatory expenditure **U.K.**

- (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. (See end of Document for details)*

2 **Extent** **U.K.**

This Act extends to the United Kingdom.

3 **Short Title** **U.K.**

This Act may be cited as the Planning-gain Supplement (Preparations) Act 2007.

Changes to legislation:

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