These notes refer to the Planning-gain Supplement (Preparations) Act 2007 (c.2) which received Royal Assent on 20th March 2007

PLANNING-GAIN SUPPLEMENT (PREPARATIONS) ACT 2007

EXPLANATORY NOTES

TERRITORIAL EXTENT

13. It is intended that the PGS would operate across the United Kingdom. The Secretary of State and the Northern Ireland Department would not incur expenditure outside England and Northern Ireland respectively. However, HMRC could incur expenditure across the United Kingdom.