

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

SUMMARY

9. The implementation of the PGS would require further primary legislation when Parliamentary time allows.
10. However, the information technology and administrative systems that would be required to ensure the successful introduction of the PGS have a long development period. The successful implementation of the PGS would therefore require expenditure to be incurred on the technological and administrative infrastructure of the PGS well in advance of the implementing legislation.
11. For example –
 - a) Her Majesty's Revenue and Customs would need to incur expenditure, on the design and procurement of new information technology and preparing HMRC and the Valuation Office Agency (an agency of HMRC) to administer the PGS;
 - b) the Secretary of State would need to incur expenditure for the purposes of adapting the Planning Portal (the Government internet gateway to planning information throughout the UK) to support PGS processes; and
 - c) the Department of Personnel and Finance in Northern Ireland would need to incur expenditure for the purposes of preparing the Valuation and Lands Agency to administer the PGS in Northern Ireland.
12. This Act would authorise the Commissioners for Her Majesty's Revenue and Customs, the Secretary of State and the Northern Ireland Department to incur expenditure for the purposes of facilitating the introduction of the PGS should legislation establishing the PGS be enacted by Parliament.