



Planning-gain Supplement:

Consultation on Paying PGS and
Valuing planning gain:

A summary of responses

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1: Introduction

Background

1.1 Planning-gain Supplement (PGS) was proposed by Kate Barker¹ as a means of releasing the land value uplift created by the planning process to help finance the infrastructure needed to support new housing and growth. PGS and a revised planning obligations regime were proposed as part of a package of reforms to incentivise the release of more land for development.

1.2 This paper summarises the views of respondents to the consultations held in late 2006 and early 2007 on the technical aspects of PGS, including the administrative process for paying PGS and the methodology for conducting PGS valuations.

Consultation

1.3 The Government issued a consultation paper on the principles of PGS at the 2005 Pre-Budget Report². Following views expressed in response to that consultation, the Government published three further papers at the 2006 Pre-Budget Report:

- *Paying PGS: a Planning-gain Supplement technical consultation* (HM Revenue & Customs);
- *Valuing planning gain: a Planning-gain Supplement consultation* (HM Revenue & Customs and the Valuation Office Agency);
- *Changes to Planning Obligations: a Planning-gain Supplement consultation* (Department for Communities and Local Government).

1.4 Following the publication of these consultation papers, the Government conducted a twelve-week consultation and engaged with a wide range of stakeholders across the UK. HM Revenue & Customs (HMRC) invited stakeholders to workshops and meetings to discuss the questions in the consultation, including holding events in Scotland, Wales and Northern Ireland and in the English regions.

1.5 The Government invited written responses and HMRC received 323 responses by email and post in response to the consultation documents *Paying PGS* and *Valuing planning gain*.

1.6 The consultation closed on 28 February 2007.

1.7 The Government is grateful for all the responses received and for the time and effort taken by all those who responded and took part in the consultation process.

1.8 Respondents ranged from individuals to large multinational companies from a cross section of stakeholders which included a wide range of representative bodies from the development industry. The breakdown of the type of respondents by category is as follows:

¹ *Review of Housing Supply: Delivering Stability – Securing our Future Housing Needs, Final Report – Recommendations*, Kate Barker, March 2004.

² *Planning-gain Supplement: a consultation* (HM Treasury), December 2005.

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Respondents	Proportion
Local Authorities	19%
Professional bodies	14%
Developers	16%
Businesses	7%
Interest groups	5%
Landowners/farmers	1%
Charities/housing associations	2%
Individuals/others	36%

1.9 A list of those who responded is contained in Appendix 3.

1.10 Most respondents gave a single response to both consultation documents. For that reason, this summary combines the responses received to both *Paying PGS* and *Valuing planning gain*. A summary of responses to the *Changes to Planning Obligations* consultation document will be published separately by the Department for Communities and Local Government.

1.11 This section, Section 1, summarises the general views of stakeholders which did not relate to the specific questions contained in the consultation.

1.12 Section 2 summarises responses to specific questions in the *Paying PGS* consultation on which stakeholders' views were sought.

1.13 Section 3 summarises responses to the specific questions in the *Valuing planning gain* consultation on which stakeholders' views were sought.

General comments

1.14 There was a broad acceptance amongst stakeholders of the need to fund additional infrastructure and that capturing a portion of the land value uplift created by the planning process was an appropriate source for this additional funding. There was a variety of opinions as to the right mechanism for achieving this.

1.15 The provision of the infrastructure to be funded by PGS was of concern for many respondents, although this was not covered in *Paying PGS* and *Valuing planning gain* which dealt exclusively with the administration of PGS.

1.16 A range of stakeholders wanted clarification on the use and distribution of PGS revenues and how money would be recycled to the local area in which it was generated. Again, this was not an area covered in *Paying PGS* and *Valuing planning gain*.

1.17 A number of respondents objected to the PGS proposal and favoured alternative means to obtain a contribution from developers to the provision of infrastructure.

1.18 Some respondents were concerned at the complexity of the PGS proposals, and the administrative burden and the cost to developers, local authorities and HMRC in operating PGS. However, other respondents took the opposite view and felt that the proposed administrative model was too simple and did not reflect the real-world complexities of the development industry.

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1.19 There were concerns that the supply of land available for development would be reduced by landowners not wishing to sell land at a reduced price. There were also concerns about the impact of PGS on the commercial viability of brownfield development.

1.20 It was suggested that particular groups would be disadvantaged by the application of PGS to all development other than householder improvements. It was felt that the application of PGS would be unfair in situations where the developer was unable to take account of the PGS liability in negotiations with the landowner. Other respondents felt PGS was designed more with residential development in mind and was therefore less suited for application to other types of development.

1.21 There was concern that including publicly owned land or grant-aided developments for community benefit within the scope of PGS might mean money paid out from one Government Department would be paid back to another and that this would be inefficient.

1.22 Respondents suggested exemptions from PGS for a range of groups or types of development including those by charities, the minerals and coal industry, the power generating industry, the communications industry, the water industry, rural exception sites and development by public bodies.

1.23 There was a general view from respondents that further consideration was needed on the implications of PGS within the Devolved Administrations. Scottish respondents in particular were concerned that the differences between the planning systems in England and Scotland had not been accounted for fully in the proposals and that this might disadvantage Scottish developers.

2: Paying PGS

2.1 The *Paying PGS* consultation set out the proposed framework for administering PGS. It provided further information on, and sought views about, the framework which would be required to administer PGS.

Electronic filing

2.2 The consultation sought views on what difficulties there might be in making electronic communication the sole channel of communication for the application and return of information for PGS Start Notices and PGS returns.

2.3 The majority of respondents thought that there ought to be an option to submit paper copies. The reasons for this ranged from the fact that some small businesses lack the facilities to communicate electronically to a general concern about the stability of HMRC's online systems. However, many recognised the benefits that electronic filing would bring, such as quicker response times.

2.4 It was generally acknowledged that larger commercial developers would not face such difficulties using electronic communication but it was thought that a paper alternative should also be available for those who needed it, particularly individuals handling their own affairs.

Timing of payment

2.5 The consultation suggested allowing 60 days for payment of the PGS liability after the issue of the PGS Start Notice and asked whether it would be preferable to pay the PGS liability at the same time as filing the return, to limit contact with HMRC.

2.6 The general consensus was that the cash flow advantages of allowing 60 days for payment after filing the PGS return far outweighed the convenience gained from filing and paying in one transaction.

2.7 Broader concerns were expressed about the impact of the timing of payment of PGS on the cash flow of developers. A number of respondents expressed the view that PGS should be payable after completion of development, arguing that this was the point when the planning gain was actually realised. Some respondents argued for a facility to pay PGS liabilities by instalments.

2.8 Other respondents suggested that to delay collection of PGS receipts until there was a disposal would not release funding for the necessary infrastructure at the time it would be needed.

Certainty

2.9 The consultation asked for views on whether HMRC should provide a service to agree the amount of the PGS liability early in the development process and, if so, how such a service should be designed and how charges should be set. The majority of respondents supported this idea.

2.10 Generally it was thought that developers of large and complex developments would benefit from having the opportunity to establish the amount of the PGS liability before development commenced. Some respondents expressed the view that such a service was unnecessary and would add more complexity to the administration of PGS.

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2.11 There were mixed views on the question of HMRC charging a fee for this service. Some respondents suggested that any fee charged should be offset against future PGS liability.

Calculating the PGS due

2.12 The consultation explained that the PGS liability would be based on the planning gain at the date on which full planning permission for the development was granted. It set out proposals for how full planning permission would be defined, particularly in cases where the development relied upon the approval of final reserved matters following the grant of outline planning permission. Respondents were asked if the proposed definitions were sufficiently clear to enable developers to know what development would be liable to PGS and when the valuation date would be.

2.13 The majority of respondents agreed that the definitions were sufficiently clear.

2.14 Whilst respondents said that the proposed definitions were clear this did not necessarily mean that they agreed with the valuation date as proposed within the consultation. Objections included the possibility of values changing between the date planning permission was granted and the date development commenced owing to, for example, remedial work.

2.15 Most respondents felt that a separate definition of commencement of development would be needed for PGS. Many considered that it would be unfair to include site preparation works in the definition of commencement for PGS purposes owing to the uncertainty of costs associated with such work.

2.16 Stakeholders pointed out that developers and local authorities can, under the current system of planning obligations, agree a definition of commencement of development that is different from the planning law definition. This allows preparation work which facilitates development to be carried out without being considered a formal commencement. Respondents generally felt these arrangements should be available with PGS.

PGS Start Notice and Return

2.17 The consultation described the proposed process of requiring a developer to submit an application for a PGS Start Notice, together with a PGS return, prior to commencement of development.

2.18 It was proposed in the consultation that, in order to obtain a PGS Start Notice, a PGS return would need to be filed. The information required on the PGS return would include a self-assessment of the PGS liability.

2.19 There was no particularly strong opinion against the concept of a PGS Start Notice but one concern expressed by a number of respondents was that applying for a PGS Start Notice would create a liability, including in cases where development did not commence.

2.20 Although no specific question was asked about the return, a number of respondents commented on the proposed process. Some respondents expressed concern at the cost of the administration of the self-assessment process and also the cost of valuations. It was felt these costs would affect small businesses disproportionately. There was a view that the self-assessment process would lead to disputes over valuations which could delay the issue of a PGS Start Notice and commencement of development.

2.21 Some respondents expressed concern that a return would need to be submitted to HMRC at the same time as the PGS Start Notice application. It was suggested that it would

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be impractical to submit the two together as many of the costs of development may not be known before development commenced. There were concerns about the potential for delay in the issue of the PGS Start Notice and that this could hinder the commencement of development.

Electronic payment

2.22 The consultation asked for views on whether electronic payment should be made mandatory. There was support for electronic payment methods being made available but a significant number of respondents felt that electronic payment should not be mandatory and that alternative payment options should be available. The main reasons given were that the method of payment should be flexible and that contingency arrangements should be available in case of system failure. The importance of security of an electronic payment system was also emphasised.

Transfer of liability

2.23 Respondents were asked about the circumstances in which a developer might wish to transfer a PGS liability to a third party, beyond those outlined in the consultation, for example on disposal of the development. Respondents suggested that other circumstances where liability may need to be transferred were in leasehold situations between landlords and tenants.

2.24 There were opposing views on how liability should be transferred. Some respondents argued that PGS liability should “run with the land” as happens with planning obligations contributions. Other respondents felt liability should not be transferred automatically with the ownership of the land. It was suggested that outstanding liabilities could be dealt with between the purchaser and seller by means of warranties or indemnities. Where transfer of PGS liability occurred, respondents felt that new owners should be notified of their responsibility.

2.25 Concern was raised by a number of respondents that there was a potential for unfairness where, following an enquiry, an amount of PGS was found to be underpaid. It was considered unjust to pass the liability to the new owner when the original chargeable person was at fault.

PGS Register

2.26 The consultation asked for views on how the status of the PGS charge on a development should be made public. Options to make this information publicly available were to use the local land charge register, the Land Register or a dedicated register maintained by HMRC. Respondents’ views were sought on the channel to be used and the information it should contain.

2.27 The majority of respondents agreed that a register was an appropriate means to make information on the status of the PGS charge available. A very small number of respondents suggested a register was not needed and that a certificate of PGS payment issued by HMRC was preferable.

2.28 There was no clear consensus about whether information should be held on an HMRC-maintained register, the Land Register or the local land charge register. One suggestion was that information should be recorded on a combination of registers depending on the status of the charge. Some respondents felt that unpaid PGS should be recorded on the local land charges register until paid.

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2.29 Respondents expressed concern that whatever channel was chosen it should be updated quickly so that the information could be relied upon. Some respondents specifically favoured an electronic register for speed and accessibility.

2.30 In addition to prospective purchasers and their solicitors, it was suggested that local authorities, banks and other financial institutions would have an interest in looking at information held on the register.

2.31 Differing views were expressed on the amount of detail which should be made available on the register. Many respondents supported the availability of information beyond the status of the PGS charge. In particular, some respondents felt that the last date on which HMRC could make a challenge of the PGS return and whether or not the return was the subject of an enquiry or appeal should be included on the register. There were conflicting views on whether the amount of the PGS liability outstanding should be included on the register, with some respondents strongly in favour of disclosure to provide transparency and some strongly against on the grounds of confidentiality.

PGS compliance and HMRC interventions

2.32 The consultation described how HMRC would deal with non-compliant behaviour. The use of risk-based interventions by HMRC, penalties for incorrect PGS returns and the right of appeal against decisions were outlined. The proposed PGS Stop Notice procedures and the procedure for making an assessment of PGS liability after completion of a development were also described.

2.33 The consultation asked for views on how long a period HMRC should have to challenge a PGS return. There was no clear consensus on the length of this intervention period, but many responses favoured a period of between 3 and 6 months. A significant number of responses supported a period of 3 months or less on the grounds that developers needed certainty as early as possible. In contrast, some respondents considered that the time allowed for challenge should be longer, to ensure that the accuracy of PGS returns was verified so revenue was not lost.

2.34 It was argued by a few respondents that, because of the nature of valuations, penalties for incorrect returns should be applied only in cases of “manifestly unreasonable” behaviour.

2.35 A number of respondents were concerned that the use of a PGS Stop Notice was a disproportionate measure to deal with non-compliance and considered that the enforcement processes used for other self-assessed taxes would be sufficient for PGS.

Rights of appeal

2.36 Respondents felt that appeals procedures should be structured to resolve disputes quickly. A concern was expressed by some respondents that appeals referred to the Lands Tribunal would take too long to resolve and would incur high costs, which could delay development.

3: Valuing planning gain

3.1 The *Valuing planning gain* consultation set out the details of the valuations that would be needed to establish the PGS liability and asked for views on the proposals. Stakeholders' views were sought on a number of specific questions.

3.2 A list of the questions asked is contained in Appendix 2 of this paper.

Land to be valued and interest to be valued

3.3 The consultation asked whether the extent of the land that would need to be valued was clear. Some people found the proposals clear but others required more clarification. In particular, there was uncertainty around land not in the applicant's ownership and representatives of the minerals industry felt that further clarification would be required.

3.4 There were suggestions that the land to be valued should relate only to that which is in the ownership of the developer rather than, as proposed in the consultation, the land for which the planning permission has been granted.

Freehold with vacant possession

3.5 The consultation proposed that, when arriving at valuations for PGS purposes, it should be assumed that the developer holds a freehold interest with vacant possession (FHVP) with no encumbrances. While many respondents recognised this assumption would lead to administrative simplicity, there was concern that it could lead to unfairness where land is not held on an FHVP basis.

3.6 A number of responses expressed concern that development by leaseholders could be delayed or choked off, where the gain benefited the freeholder more than the leaseholder and where there was no way to pass back the PGS liability to the freeholder.

3.7 There were many concerns raised that, while the planning permission may include property outside the developer's control, developers would be required to value the whole site for PGS purposes and have to pay PGS on a gain that they would never benefit from. This was a particular concern in joint venture schemes where respondents were concerned that they could end up picking up the whole bill and not just their share.

Current Use Value and Planning Value

3.8 The consultation set out the assumptions that would need to be made in order to arrive at the two values from which a PGS liability would be calculated: Current Use Value (CUV) and Planning Value (PV).

3.9 The consultation asked whether any further clarification was needed of the definition of PV. In general, the definition was understood and not felt to require further clarification. However, it was felt by a number of respondents that the approach to valuing PV was simplistic and ignored significant complexities of the actual property market which could cause problems in analysis and valuation. There was concern about how remediation works would be treated and their impact on the valuation depending on whether such works are carried out before or after the valuation date.

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3.10 It was felt that the issue of undermined land had not been addressed in the PGS consultation process and that such land should be treated in the same way as land requiring remediation.

3.11 The consultation set out how the CUV would be defined and asked if any further clarification was required. While the definition was generally felt to be clear, concerns were raised about the treatment of hope value and it was suggested that hope value should be taken into account in determining the CUV. However, it was also acknowledged that distinguishing hope value as an element of land value would be difficult.

3.12 Some respondents felt that the planning system may be burdened with additional requests to renew planning permission to preserve a beneficial CUV valuation irrespective of whether that scheme was ever likely to go ahead.

The valuation date

3.13 The consultation asked whether further clarification was needed about the date on which valuations would be calculated.

3.14 There was a general understanding of what the valuation date would be for a full planning permission. The main area which appeared to require clarification was the valuation date for outline planning permission and the approval of reserved matters. It was pointed out that some reserved matters are agreed well after commencement of development and, if full planning permission is not seen to exist until all reserved matters have been granted, then PV cannot be determined until that point. This was seen as a particular problem for large multi-phased developments.

3.15 Concern was also expressed by a small number of respondents regarding the impact of inflation on development costs where there is significant delay between consent being granted and development starting.

Phased developments

3.16 The consultation asked whether the valuation methodology proposals would create any difficulties for phased developments. Concern was expressed that different valuation dates for each phase would, in effect, capture more than just the planning element of the gain. Remediation works were also mentioned in the context of phased developments, as these works are often undertaken as a whole at the start of a project and it would not be possible to offset the losses incurred on future phases.

3.17 The need to provide separate valuations for each phase of a development was seen by some respondents to add to administrative burdens. It was suggested that PGS could be paid up front for the whole of a phased development rather than on each phase, although this was not a widely held view, as the cash flow benefits of paying on commencement of each phase were recognised.

Replanning

3.18 The consultation asked how replanning should be treated for valuation purposes. Replanning occurs where a developer, having commenced development, decides or is forced to alter the details of the development substantially such that a new planning permission is needed.

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3.19 There was a concern that requiring a new PGS Start Notice application in cases of replanning would add to administrative burdens. It was also felt to be unfair not to make repayments of PGS where the value of the replanned development was less than the value prior to replanning.

3.20 Concerns were raised by the respondents regarding the complexity of the valuations that may arise as a result of replanning and in particular the risk that replanning may lead to double taxation.

3.21 There was concern that certain sectors could be disproportionately affected by replanning, as certain industrial uses, for example electricity generation and mineral extraction, can entail frequent variations to planning permissions.

Valuation methodology

3.22 The consultation set out some alternative valuation methods and asked whether further guidance would be needed on the valuation methods for PGS. The main issues raised by respondents were the need for guidance to ensure consistency of approach. It was recognised that an agreed set of valuation rules, especially around which costs would be allowed within a residual valuation approach, would be needed. It was suggested that such guidance should be formalised and published in order to reduce the scope for disputes.

3.23 There was a widely held belief that the residual valuation approach would provide a broad range of results depending upon the different assumptions used by individual valuers. The reliability of comparable evidence also raised concerns for respondents as the sale price would have to be adjusted upwards to reflect the PGS the developer may have had to set off during the purchase process.

3.24 There was also concern from charitable organisations that non-commercial development may be difficult to value and it may be necessary to use a depreciated replacement cost approach.

3.25 Finally, some respondents suggested using a discounted cash flow approach rather than the valuation approaches outlined in the consultation.

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Appendix 1

Paying PGS: summary of responses sought

The consultation document *Paying PGS* contained a number of specific questions. A full list of them is reproduced below:

- Q1.** What difficulties (if any) might there be in making electronic communication the sole channel of communication for the application and return of information for PGS Start Notices and PGS returns? Are there any particular groups who might face problems accessing or using electronic services either personally or via an agent from the outset of the new regime?
- Q2.** This paper suggests allowing 60 days for payment of the PGS liability after the issue of the PGS Start Notice. Would it be preferable to pay the PGS liability at the same time as filing the PGS return, to limit contact with HMRC?
- Q3.** If you consider a pre-commencement agreement service should be offered, how would you design it to take account of the problems of administrative complexity and cost? In particular, how should any charges for the service be set?
- Q4.** Do the proposed definitions of full planning permission clarify sufficiently what development will be liable to PGS and when the valuation dates will be?
- Q5.** What further information do you require in order to determine whether a planning permission will be liable to PGS and when the valuation date will be?
- Q6.** A PGS Start Notice is required before development may commence. Does the definition of commencement of development in the Town and Country Planning Act 1990 require further clarification for PGS purposes?
- Q7.** What documentation would developers want HMRC to supply in response to an application for a PGS Start Notice?
- Q8.** What difficulties (if any) would it cause developers if HMRC made electronic payment mandatory? Are there any particular groups who might face problems accessing or using electronic payment methods?
- Q9.** When might a PGS liability need to be transferred to another person?
- Q10.** How should information on the status of the PGS charge on a development be made available and what information should be offered? Apart from purchasers of a development who wish to establish that there is no outstanding PGS liability on a development, are there other circumstances in which a person might want to check information held on such a register?
- Q11.** The Government recognises that allowing a 12-month period in which to challenge a PGS return would not give sufficiently early certainty to developers and the time limit for PGS will need to be substantially less than 12 months. What do you believe would be a reasonable time limit beyond which HMRC should no longer be able to amend a PGS return or open an intervention, provided full disclosure of the facts has been made by the developer?

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Appendix 2

Valuing planning gain: summary of responses sought

The consultation document *Valuing planning gain* contained a number of specific questions. A full list of them is reproduced below:

- Q1.** Is any further clarification of the extent of the land to be valued required? If so, to what extent? What would you suggest as the answer?
- Q2.** What difficulties, if any, do you think the FHVP assumption might cause, particularly for tenants with short leases who undertake development: How might these difficulties be mitigated?
- Q3.** Is any further clarification of the valuation date for PGS valuations required?
- Q4.** Is any further clarification of the definition of PV required?
- Q5.** Will the proposals for dealing with phased developments create any difficulties for developers?
- Q6.** Is any further clarification of the definition of CUV required, including how to treat 'planning permissions' granted before an appointed day?
- Q7.** If you are not in agreement with the proposals for replanning, how do you think replanning should be treated for valuation purposes?
- Q8.** Is any further guidance on valuation methods for PGS required?

Appendix 3

List of respondents

Abbotsdale Homes Limited
Aberdeen City Council
Aberdeenshire Council
Action with Communities in Rural England
Alexander, Lindsay
Allard, Tyrone
Archibald, Andrew
Arqiva Limited
Association of Chief Estates Surveyors
Association of Electricity Producers
Association of Greater Manchester Authorities
Ayton, Antony
Bainbridge, James
Baker Tilly
Banks Developments Limited
Barber, Martin
BASSAC
BDO Stoy Hayward LLP
Bedfordshire County Council
Berglund, Eeva
Bexley Council
Bijkerk, Marvin
Bliss, Keith
Blore, Jane
Bouri, Ebon
Bourne Business Consulting LLP
British Aggregates Association
British Cement Association
British Ceramic Confederation
British Council for Offices
British Marine Federation
British Property Federation
British Waterways
British Wind Energy Association
Brixton PLC
Bruntwood
Buckingham Town Council
Burkey, David
Burton, Kerry
Business in Sport and Leisure Limited
Byrnes, Nigel
Cambridgeshire Horizons Limited
Campaign to Protect Rural England
Campbell, Paul
Canary Wharf Group Plc
Capital Shopping Centres plc
Carpenter, Dr Juliet
Cattedown Regeneration Limited
Cawrey Limited
CB Richard Ellis Limited
Confederation of British Industry

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Confederation of British Industry Minerals
Confederation of British Industry Scotland
Central Association of Agricultural Valuers
Ceredigion County Council
Chapter 7
Charalambous, Nicholas
Charities Property Association
Charities Tax Reform Group
Charles Chamberlain
Chelmsford Borough Council
Chetwoods Architects
City of London Law Society
City of Westminster & Holborn Law Society
City of Worcester
Cockerton, Mark
Confederation of UK Coal Producers (CoalPro)
Connelly, Dr Steve
Convention of Scottish Local Authorities
Co-operative Group Property Division
Coor, Caroline
Corfield, N
Cornwall County Council
Countryside Council for Wales
Coventry City Council
Craig, Brian
Critchley, Benedict
Crowther, Mike
Croysdill, Ian
Culliford Clugston, Bob
Daniel, Paul
De Bacci, Stefano
Douglas, Mark
Dransfield Limited
Duckworth, Roger
Dumfries and Galloway Council
Dumskyj, Antony
Durie, Roy
Dwyer, B
East Hampshire District Council
East Midlands Regional Assembly
East Renfrewshire Council
East Staffordshire Borough Council
East Sussex County Council
EDF Energy
English Partnerships
Environmental Services Association
Essex County Council
Estates Business Group
Eversheds LLP
Falkirk Council
Fife Council
Floaty, Sarah
Forth Ports Property Division
Freeth, Nigel
Galliford Try plc

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Gateshead Council
Gazeley UK Limited
George Wimpey UK Limited
Gething-Lewis, Kate
Gillender, P
Glasgow City Council
Goodchild, Robin N
Grant Thornton LLP
Gray, Mike
Great Portland Estates plc
Greenwich Council
Griffiths, David B
Grosvenor Investments Limited
Haig, Hugo
Halfacree, Dr Keith
Hallam Land Management Limited
Hammond, Scott
Harborough District Council
Havvas, Andrew
Hedger, Matthew
Helical Limited
Hill, J
Hodge, Simon
Hodson, N
Home Builders Federation
Homes For Scotland
Horsley, Karin
House Builders Association
Ibstock Brick Limited
Iguodala, Augustine
Inchbald, Stephen
Institute of Revenues, Rating and Valuation
Isaac, Michael
Jelley, RS
Jelson Limited
Jenkins, Megan
John Sharkey & Co
John, Robert
Johns, Phil
Jones, Ken
Kapoor, Shaun
Kent County Council
Kernow bio-fuels Limited
Kerry Burton
Kier Group plc
Kirby, Phil
Kneifati, Sam
Knights, Keith W
Lammas Gwyr
Lammas Low Impact Initiatives
Lamotte, Christopher
Land Registry
Land Value Taxation Campaign
Langdon, Chris
Lawrence Graham LLP

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Lee, Nick
Legal & General plc
Leicester Diocesan Board of Finance
Leicestershire County Council
Lipezt, John
Lloyd Farmer, Simon
Local Government Association
London Borough of Barnet
London Borough of Hillingdon
London Borough of Lambeth
London Borough of Southwark
London Borough of Tower Hamlets
London Councils
London Thames Gateway Development Corporation
Lovelace, Nikki
Low Carbon Trust
Maidstone Borough Council
Mallon, Frank
Manchester City Council
Marchant, Roy
Marchesi, David
Matthew Hedger
Matthews, Merlin
Mayor of London
McCulloch, Ian
McManus, Peter
Medhurst, Alex
Medway Council
Metropolitan Police
Midlothian Council
Miller Homes Limited
Mills and Reeve
Moffitt, WA
Molyneux Management Services Limited
Montpellier Estates Limited
Moore, John
Morley, Nick
National Farmers' Union
National Grid plc
National Grid Property Limited
National Housing Federation
Neath Port Talbot County Borough Council
Network Rail
Newark & Sherwood District Council
Nicholson, Dan
Noble, Jamie
Nocton Parish Council
North Kesteven District Council
North Somerset Council
Northampton Borough Council
Northamptonshire County Council
Northumbrian Water
Nottinghamshire County Council
One NorthEast
Oxfordshire Community Land Trust

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Parkinson, Danny
Permaculture Association (Britain)
Perrin, R H
Persimmon Plc
Perth & Kinross Council
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Pinkney, Lawrence
PKF (UK) LLP
Planners Network UK
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Pogson, Mark
Portsmouth City Council
PPP Forum
Prudential Property Investment Mangers Limited
Quarry Products Association
Reading Borough Council
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Remiarz, Tomas
Renewables Advisory Board Planning Working Group
Robbie, Hamish
Robert Hitchins Limited
Robinson, Mark
Rosemullion Homes
Rossiter, Scott
Rothwell, Mark
Royal Borough of Kingston
Royal Borough of Windsor and Maidenhead
Royal Institute of Chartered Surveyors
Royal Institute of Chartered Surveyors Scotland
Royal Institute of Chartered Surveyors Wales
Royal Town Planning Institute
RPS for Fairview New Homes Limited
RPS Planning & Development Limited
RWE npower
Ryan, Paul
Savage, C
Savilles
Scottish Estates Business Group
Scottish Rural Property and Business Association
Scottish Society of Directors of Planning
Scottish Water
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SJ Berwin LLP
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Slough Estates International
Somerset County Council
Somerset Strategic Planning Conference
South East England Regional Assembly
South Oxfordshire District Council
South Tyneside Council

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Southampton & Fareham Chamber of Commerce & Industry
Southwell, Sue
Spy, Donald
Stafford, Jenny
Stephens, Dan
Stirling Council
Stone, Robert
Strategic Land Partnerships
Suffolk Constabulary
Sunnybanks Homes
Tarmac Limited
Tauwhare, John M
Tax Faculty of the Institute of Chartered Accountants in England and Wales
Taylor Woodrow
Tesco Stores Limited
Thames Gateway South Essex Partnership
The Berkeley Group Holdings plc
The British Chambers of Commerce
The Chartered Institute of Taxation
The Diocese of Southwark
The Gas Forum
The Highland Council
The Institute of Chartered Accountants Scotland
The Institute of Directors
The Law Society
The Planning and Development Association
Thomas, Alan R
Thornton, Will
Toole, A
Town & Country Planning Association
Traill, Colin
Travers, Michael
Treays, Michael
UK Offshore Operators Association Limited
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Wadsworth, Andrew
Walker Group (Scotland) Limited
Warr-King, Angela
Watford Borough Council
Waverley Borough Council
West Lothian Council
Westminster City Council
Westminster Property Owners Association
Wilkinson, Eleanor
William Davies Limited
Williams, Anja
Wilson Bowden plc
Winchester City Council
Woodard, CJ
Woolf, Dominic
Young, Bob