

Tax incentives for development of brownfield land: a summary of consultation responses

October 2007



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of brownfield land:
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INTRODUCTION

1.1 The Government is committed to a step change in housing supply. It has set out an ambition to increase housing supply by at least 240,000 net additional homes per year by 2016. At the same time it is committed to maintaining a high proportion of development on brownfield sites.

1.2 The Barker Review of housing supply in 2004 recommended that land remediation relief (a relief from corporation tax) should be extended to give help to long-term derelict sites. The Barker review of land use and planning (2006) recommended that the Government should consult on reform of land remediation relief to ensure that it brings forward new development on hard to remediate sites.

1.3 At Budget 2007 the Government published a consultation document entitled “Tax incentives for development of brownfield land”. This consultation concerned the future form of the tax reliefs to assist with the decontamination of land and to encourage development of long-term derelict sites. The consultation discussed proposals for reform in five areas:

- long-term derelict land;
- improving the development focus of land remediation relief;
- speed and certainty of land remediation relief;
- Japanese Knotweed; and
- the landfill tax exemption for waste from contaminated land.

1.4 The consultation closed on 14 June and fifty-two responses were received. A list of respondents is set out in an annex to this document. This document provides a summary of responses to each of the questions asked within each of the five areas covered by the consultation document. We are currently examining all the responses and having further discussions with key stakeholders to explore some of the issues arising out of the responses, as well as seeking further empirical evidence.

1.5 The Government will publish its response to the consultation by the end of 2007 and remains committed to reform and to making a further announcement at Budget 2008. The Government also reaffirms its commitment that the overall support for remediation of hard to remediate sites through the tax system should not be less after reform than it is at present.

2

THE CHALLENGE OF LONG-TERM DERELICT LAND

Background

2.1 Chapter 2 of the consultation document said the Government was considering extending land remediation relief to provide additional help for long-term derelict land where derelict works, buildings and structures were a barrier to development. The intention would be to provide relief at the enhanced 150% rate for certain expenditure on long-term derelict sites, thereby improving the economic viability of development and helping land owners bring sites back into use.

2.2 The two main conditions for the relief would be that the site would have to be both vacant and derelict (i.e. not in use) and would have to be long-term derelict land. For example, the legislation could require that the land would have to have been derelict and vacant from a fixed point in the past. In considering when that should be, the Government would consider value for money and the desire to focus help on sites that were long-term derelict. The consultation document put forward a date of 31 March 1998 as the lead option.

2.3 Chapter 2 of the consultation document sought views on three specific questions:

- Are there any other qualifying criteria for long-term derelict sites that should be explored?
- What costs represent a barrier to the development of long-term derelict land and would be suitable for inclusion in any extension of land remediation relief to long-term derelict land?
- Are there categories of expenditure that should be excluded?

Summary of Responses

Are there any other qualifying criteria for long-term derelict sites that should be explored?

2.4 Overall, respondents were supportive of the proposal to extend the availability of land remediation relief to long-term derelict sites and using a definition of derelict land that allowed the English National Land Use Database (NLUD) and the Scottish Vacant and Derelict Land Survey (SVDLS) to be used as evidence in England and Scotland for how long land had been derelict. One respondent, specialising in brownfield development, suggested that the Government could specify what other databases can be utilised to provide evidence that land is long-term derelict.

2.5 The responses largely took the view that land in England and Scotland that was not on the NLUD and SVDLS should be able to qualify if it could be shown that it had been derelict since 1998. A few responses highlighted that neither NLUD nor SVDLS applied to Wales and Northern Ireland and that no equivalent database existed for these two regions. Again, responses argued that land in Northern Ireland and Wales should qualify if it could be shown that it had been derelict since 1998.

2.6 One local authority urged the Government to ensure the criteria were defined such that tax relief was only provided to sites that were genuinely vacant and derelict.

2.7 Some respondents, largely from industry, argued that restricting the relief to land that had been derelict since March 1998 was too restrictive. They would like to see a shorter timescale, although other respondents agreed that March 1998 was an appropriate date to opt for.

2.8 Another point raised by a number of respondents was how often the qualifying date should be amended. Some suggested an automatic update, so that the qualifying date moved forward each year. Others suggested that the date could be periodically amended.

2.9 Some respondents also suggested that consideration would need to be given as to whether ‘temporary or incidental’ use of such sites would be eligible for the relief. The common example given of such a site was a car park. However, a few respondents disagreed.

2.10 A very few respondents mentioned that the relief should be more targeted at derelict land located in deprived areas with one respondent suggesting derelict land in such areas should be required to be derelict for a shorter time period.

2.11 Other suggestions put forward for the definition included:

- land that is physically damaged;
- one that took into account the biodiversity and archaeology of the land; and
- land suffering from long-standing instability arising from abandoned mining.

What costs represent a barrier to the development of long-term derelict land and would be suitable for inclusion in any extension of land remediation relief to long-term derelict land?

2.12 The vast majority of respondents were content with the expenditures identified in paragraph 2.10 of the consultation document.

2.13 Respondents provided a wide list of expenditures which they considered should be covered by the new extended relief. However, the responses provided little empirical evidence to show why and how these forms of expenditure represented a barrier to the development of long-term derelict land.

2.14 A small number of respondents suggested the definition should not be too prescriptive but rather provide for all costs linked to bringing a site into a position where development can proceed.

2.15 Other types of expenditure mentioned a number of times were:

- dealing with ex-coal mine sites;
- early stage professional fees;
- feasibility studies for redevelopment;
- flood mitigation;

- provision of major service infrastructure such as installation of new utilities connection;
- site investigation; and
- expenditure connected to a site being near a watercourse.

2.16 Other types of expenditure mentioned a small number of times were:

- dealing with vibration/noise from adjacent or underground railway tracks;
- design works to account for dereliction, unstable ground conditions, chemical composition of soil etc;
- engineering works necessary to level or restore sites;
- costs related to planning permission;
- protection of archaeology and important architecture; and
- restoring sites as open spaces.

Are there categories of expenditure that should be excluded?

2.17 Overall, there were very few comments made in response to this specific question. Those that did comment suggested that no categories of expenditure that facilitate development should be excluded. One respondent did, however, suggest that the costs associated with normal commercial site development should be excluded while another said capping and plugging of mine works should be excluded.

2.18 One respondent mentioned that demolition of historic or listed buildings and the destruction of wildlife habitat should be excluded; they suggested that in these circumstances relief should encourage buildings to be re-used and habitats to be retained or recreated where lost.

3

FOCUSING ON DEVELOPMENT

Background

3.1 Chapter 3 of the consultation document highlighted that a proportion of the land remediation relief claimed to date may have gone to landowners for remediating land or buildings where no new development or other land reuse was in prospect. It said that the relief should be more narrowly targeted in future and it was the Government's aim that the relief should promote new development by improving the economic viability of contaminated and long-term derelict sites. It said that it therefore wished to consult on whether there was scope to improve targeting by linking the expenditure to planning consent.

3.2 Chapter 3 of the consultation document sought views on three specific questions:

- Would the introduction of a planning permission condition be the most effective way to target relief more closely on development?
- Would there be benefit from applying any additional conditions?
- What are the practical difficulties associated with this approach?

Summary of Responses

Would the introduction of a planning permission condition be the most effective way to target relief more closely on development?

3.3 Overall there were mixed views: the majority of respondents, mainly from industry and representative bodies, believed that there could be problems with such a link. Other respondents, mainly public bodies such as local authorities, agreed with the proposal.

3.4 The main concerns expressed by those who thought linking to planning would be ineffective were:

- Someone buying and cleaning up land and then selling to a developer might not benefit from the relief if it was linked to planning permission;
- Linking to planning permission would add complexity and bureaucracy to the relief;
- Government should support remediation of all contaminated sites, even remediation not linked to development or subject to planning permission. In particular, small projects may lose out; and,
- Planning permission does not guarantee development will take place or be completed.

3.5 The reasons offered in favour of the introduction of a planning permission condition:

- It would be an appropriate way to prevent abuse of the tax relief;
- It would ensure that development of long-term derelict and vacant sites would be carried out as opposed to sites just being treated;
- It would ensure public expenditure results in development.; and,
- It would alert developers to the existence of this tax relief.

Would there be benefit from applying any additional conditions?

3.6 Common suggestions put forward were:

- Condition that development is completed. Linking land remediation relief to planning permission does not guarantee development will take place; and,
- Introduce claw back of the tax relief if development does not take place within five years.

3.7 Less frequent suggestions were:

- Specifying the developer must build a certain number of homes or area of office space;
- Where development is proposed, landowners who seek to benefit from relief should demonstrate the public benefit that would accrue from cleaning up their sites;
- Entitlement to the tax relief could be linked to the tax point for the proposed planning-gain supplement; and,
- Include the condition that an attempt has been made to minimise the carbon footprint of remediation/development.

What are the practical difficulties associated with this approach?

3.8 The common suggestions made by respondents, mainly from industry, were:

- The planning process is usually costly, administratively burdensome and time consuming. Linking to planning permission could therefore increase the risk of uncertainty of whether relief will be received; and,
- Big developers have less interest in cleaning up smaller and harder to remediate sites. These sites would be cleaned by middlemen who would do so with a view to selling to a developer for development purposes. These middlemen may not be able to claim the relief if linked to planning permission.

3.9 Less frequent comments included:

- Capacity within the planning system is, potentially, a limiting factor (no further explanation was given);

-
- Not every site would be capable of viable development; some would therefore remain contaminated;
 - Linking relief to planning permission overlooks the refurbishment of existing buildings that do not require planning consent;
 - The approach may discourage action by businesses or landowners to address environmental risks ahead of receiving planning permission; and,
 - Land remediation relief linked to planning permission would not help those undertaking voluntary remediation of contaminated sites without having to apply for planning permission.

4

LAND REMEDIATION RELIEF - TIMING OF THE RELIEF

Background

4.1 Chapter 4 of the consultation document reported that the Government would like land remediation relief to be available as quickly as possible, but recognised that to protect the Exchequer from incorrect claims to tax reliefs it is necessary to assure a certain level of compliance. It mentioned that the relief was not always factored into plans from the start of a development and therefore the Government was interested in the views of consultees on whether this was the case. If so, it asked what steps could be taken to ensure that financial planning for development projects took full account of availability of relief from the start.

4.2 Chapter 4 of the consultation document sought views on two specific questions:

- Is it possible to accelerate relief whilst ensuring that the tax system is not open to abuse?
- If the availability of land remediation relief is not factored into financial planning, what additional certainty could be given to ensure that it is?

Summary of Responses

Is it possible to accelerate relief whilst ensuring that the tax system is not open to abuse?

4.3 There was overall support for the proposal to bring payment of land remediation relief earlier in the development process with a number of respondents stating that relief should be given in the year the expenditure was incurred. However, respondents highlighted that as long as land remediation relief remained a relief from corporation tax it was difficult to foresee how payment of the relief could be accelerated. One respondent suggested the relief should be available through rebates on business rates, which they believed would be simpler and transparent and available to small businesses that were not liable for corporation tax and currently do not benefit from land remediation relief. A small number of respondents suggested setting the relief against payroll taxes and national insurance contributions.

4.4 Most respondents were broadly of the view that any accelerating of the relief would not be more open to abuse than other corporation tax measures.

4.5 Common suggestions put forward by respondents can be categorised into three groups:

4.6 Relief claimed against expenditure

- Give the relief in the year in which the expenditure is incurred rather than as is currently the case for revenue expenditure, in the year in which it is treated as an expense in the profit and loss account in accordance with UK Generally Accepted Accounting Principles (GAAP).

4.7 Introducing a clearance system

- Fast tracking of relief for major and reputable developers or based on regeneration protocols agreement with relevant local authority; and,
- Setting up a clearance system where developers can be given a pre-transaction ruling on availability of tax relief.

4.8 Providing an up-front payment

- Payment can be made on the basis of a company's unaudited accounts immediately after year-end with adjustment being made following audited accounts;
- Submission of estimated costs and appraisal documents could trigger early relief with the balance made up on submission of final audited annual accounts; and,
- Tax relief should be claimable at key stages i.e. pre and post planning consent and also once clear up of the land has been completed. This would ensure payment is made as expenditure is being incurred as the development and clean up of the land is taking place.

4.9 A less frequent suggestion was:

- A link to the quarterly tax payment system – whereby tax relief would be accelerated via a reduction in cash payments under the self-assessment system.

If the availability of land remediation relief is not factored into financial planning, what additional certainty could be given to ensure that it is?

4.10 Most of the responses said that accelerating the payment of the relief would provide greater certainty to developers enabling them to factor the relief into their financial planning. A small number of respondents said that a key reason why land remediation relief was not factored into financial planning was that it was linked to remediation of contamination; it only becomes known that a site is contaminated when detailed site investigation, development design, and risk assessment have been completed. Extending relief to derelict land would provide greater certainty at the feasibility stage and allow relief to be factored in early. One respondent suggested that extending relief to uncontaminated sites would help factor the relief into financial planning because opportunities for clearing activities are likely to be easier to identify; the response did not explain what was meant by “clearing activities”.

4.11 Responses also suggested that the relief needed to be more and better publicised as many developers were not aware of their right to claim it. In addition, it was suggested that it would help if HM Revenue and Customs could issue more detailed guidance on the types of costs that qualified for relief.

4.12 Another respondent who was concerned about this issue suggested that the relief should be given on the basis of the legislation in place when the property was acquired, rather than the legislation in place at the time expenditure was incurred or claimed. This would increase certainty and encourage the relief to be factored into financial planning.

5

JAPANESE KNOTWEED

Background

5.1 Chapter 5 of the consultation document said that, as part of the reforms to land remediation relief, the Government would like to review whether it was appropriate to extend the scope of land remediation relief to cover expenditure on removing Japanese Knotweed. Any decision would need to balance the additional costs with the wider environmental benefits in the context of an already tight regulatory framework. To inform any decision, the Government would like to explore the economic impact of Japanese Knotweed with interested parties.

5.2 Chapter 5 of the consultation document sought views on four specific questions:

- What is the incidence of Japanese Knotweed on development sites at present?
- To what extent is Japanese Knotweed a barrier to development?
- What in practice are the costs associated with its removal?
- What types of treatment have in practice been most cost effective?

Summary of Responses

What is the incidence of Japanese Knotweed on development sites at present?

5.3 There was overwhelming support for the proposal to extend land remediation relief to cover the costs of removing Japanese Knotweed.

5.4 In terms of incidence of Japanese Knotweed on development sites, responses varied widely, reflecting the variation in the level of incidence of Japanese Knotweed across the United Kingdom; regions such as South Wales and Lea Valley were flagged up as experiencing above average levels of incidence.

5.5 A number of responses said the level of incidence was also influenced by the ecological location of the development site. The most common examples given of higher-than-average levels of incidence were near railway lines and embankments, rivers, canals, and other waterside locations.

To what extent is Japanese Knotweed a barrier to development?

5.6 The vast majority of respondents stated that Japanese Knotweed was a significant barrier to development and spoke of how failure to identify Japanese Knotweed in the early development stage, often due to a lack of awareness, made its eradication more difficult and expensive.

5.7 Respondents cited two ways in which Japanese Knotweed was a barrier to re-development:

- the length of time associated with removing Japanese Knotweed from a site which delayed the time it took to bring a site into development; and,

- the financial costs of removing the plant which many respondents classified as quite significant.

5.8 One respondent reported that Japanese Knotweed was a significant problem but did not consider it a barrier to development (no reason was given).

What in practice are the costs associated with its removal?

5.9 Respondents stated that costs involved in removing Japanese Knotweed varied depending on the method used. They said that “dig and dump” (where material is removed to landfill) was more costly than remediation either on-site or off, but had the advantage of being much quicker. It was claimed that on-site remediation could take up to three years.

5.10 Estimated costs provided by respondents based on method used:

- Typical site with an infestation of say 10m x 10m using dig and dump was about £200,000; and,
- Herbicidal treatment costs about £2,500 but takes three years to achieve eradication.

What types of treatment have in practice been most cost effective?

5.11 The broad message coming out of responses was that chemical treatment was the most cost effective method compared with other methods such as dig and dump. But the responses also highlighted that in terms of time efficiency, chemical treatment took much longer than other methods.

6

LANDFILL TAX AND THE CONTAMINATED WASTE EXEMPTION

Background

6.1 Chapter 6 of the consultation document said that the Government believed there was a case to examine whether the exemption from landfill tax for waste from contaminated land continued to be the most efficient use of funds for all developments with contaminated land. For example, there may be a case to revoke the exemption and channel the revenue raised into enhancements to land remediation relief, which might provide better overall support for the costs of remediating contaminated land.

6.2 The consultation document also highlighted the deregulatory benefits associated with removing the exemption, as claims can have significant administrative costs associated with them.

6.3 Chapter 6 of the consultation document sought views on four specific questions:

- Would Government support for the clean up of contaminated land be more effectively delivered through enhancements to land remediation relief rather than the existing exemption from landfill tax for waste from contaminated land? If not, why not?
- What measures would minimise the regulatory impact of ending the landfill tax exemption?
- How long should the landfill tax exemption continue for existing developments?
- What factors would determine activities which required a longer time to adapt to the removal of the exemption?

Summary of Responses

Would Government support for the clean up of contaminated land be more effectively delivered through enhancements to land remediation relief rather than the existing exemption from landfill tax for waste from contaminated land? If not, why not?

6.4 Thirty-seven respondents expressed a preference. Twenty-six or seventy percent of those were in support of the proposal of phasing out the landfill tax exemption and enhancing land remediation relief in order to enable a switch of emphasis to treating contaminated soil, rather than simply dumping it in a landfill site.

6.5 The majority of industry respondents agreed that the continued subsidy of the least sustainable approach to remediation, “dig and dump”, is not consistent with Government’s, nor industry’s, sustainability objectives and that Government support would be better linked to remediation relief rather than to a landfill tax exemption.

6.6 Many respondents said that new developments in remediation technology and landfill regulations had resulted in the adoption of a more sophisticated approach to redeveloping contaminated land. The industry was mostly agreed that on-site decontamination had become the preferred solution for many development projects and it was generally accepted that on-site clean up gave good environmental results.

The “dig and dump” approach had therefore largely become a last resort. Indeed, some respondents considered that the landfill tax exemption created something of a paradox because the redevelopment of contaminated land sought to use land sustainably but the exemption encouraged unsustainable use of landfill. They said there should be more Government support for the development and expansion of soil treatment centres or “hub sites” which could promote the re-use of treated soils and help minimise landfill consumption. One respondent specialising in waste management suggested that the current system, in effect, acted as a subsidy for dig and dump operations and that the removal of the exemption would help to create a level playing field between landfill disposal and on-site soil treatment.

6.7 Businesses specialising in land remediation believed strongly that enhancements to land remediation relief would be a more effective vehicle to encourage the clean up of contaminated land. They said that alternative techniques had become available in recent years and could be offered at an acceptable price. There were more than eighty specialist companies nationwide offering such specialist remediation services; industry believed that the removal of the landfill tax exemption would further encourage and develop this sector.

6.8 Eleven or thirty percent of respondents who expressed a preference were in favour of maintaining the exemption. Some argued that the proposal to remove the exemption was likely to have limited benefit for smaller brownfield sites for which the cost of on-site treatment would be disproportionate to the extent of the remediation required. Consequently the smaller developer might be faced with increased remediation costs if the exemption were to be removed.

6.9 Some respondents called for the Government to accept that, for some material on some sites, dig and dump may be the only option. The extent to which material can be diverted from landfill was heavily dependent on a number of factors e.g. location, nature of the contamination, availability of space for treatment and availability of suitable technology. The removal of the landfill tax exemption could significantly undermine the commercial viability of redevelopment plans for those sites where dig and dump remained the most practical option.

6.10 Local authorities expressed concern that the removal of the exemption would encourage more illegal dumping of contaminated waste.

6.11 There was also concern expressed that some remediators who were eligible for the landfill tax exemption would not benefit from the enhanced land remediation relief.

6.12 One respondent highlighted that, in some instances, treatment resulted in a residue that would still need to be landfilled. They considered this should attract some form of tax relief.

What measures would minimise the regulatory impact of ending the landfill tax exemption?

6.13 Few respondents addressed this question but, of those that did, many thought that it was important to give sufficient notice of the removal of the exemption to allow sites time to prepare.

How long should the landfill tax exemption continue for existing developments?

6.14 A wide variety of suggestions were received. These included:

- Phasing withdrawal over a period of up to five years;
- Continuing the exemption for existing developments - provided the developer could prove that he had sought cost-effective methods to avoid landfill disposal but had not found any;
- Continuing the exemption, at least as a transitional arrangement, until suitable on-site decontamination alternatives to landfill had been fully developed;
- Continuing the exemption where development contracts had already been agreed (as costings may have assumed that the exemption would be available) until those developments had been completed;
- Deciding transitional arrangements for schemes with no fixed end date on a case-by-case basis;
- Allowing sites purchased, or alternatively sites which received planning approval, before revocation of the exemption to claim exemption whilst remediation was continuing. This would ensure that the tax status was comparable with sites where development was already under way when the exemption was revoked;
- Continuing the exemption for remediators that would not be eligible to claim land remediation relief; and,
- Continuing the exemption for smaller sites where on-site treatment was not viable.

What factors would determine activities which required a longer time to adapt to the removal of the exemption?

6.15 While all of those respondents that expressed an interest recognised the advances that have been made in treatment technologies, and the increased potential for processing and recycling waste materials that would otherwise have been deposited in landfills, many also highlighted the Government's acceptance in paragraph 6.6 of the consultation document that treatment technologies may not be a solution in every circumstance. Indeed, many reiterated that for some contaminants there are few or no alternatives to landfill as technology has yet to find a way of effectively dealing with such substances, e.g. coal tars. In addition, whilst certain contaminants may be easily treatable in granular soils, when they are present in clays there may be limited alternative to off-site disposal.

6.16 Some respondents believed that landfill should continue to play a role in the remediation of contaminated land and that this should be supported through the tax regime. Some respondents suggested that, rather than a complete removal of the landfill tax exemption, it may be prudent to retain it as an option for developments where landfill was clearly the only feasible option because new technologies were not fully developed or there was an urgent need to remove the material.

6.17 One respondent specialising in contaminated land treatment, suggested that sites for which there was no cost effective treatment option (such as special projects where time or space may be limited) should be recognised as special cases requiring a longer time to adapt to the removal of the exemption.

6.18 Other obstacles highlighted were:

- An increase in direct costs arising from the withdrawal of the exemption, such as any future increases in landfill tax compared with the rate at the time a contract was drawn up; and,
- Worsening cash flow as relief on remediation is received later than landfill tax is paid.

A

LIST OF CONSULTATION RESPONDENTS

- BAE Systems
- Baker Tilly Tax and Advisory Services LLP
- Bio Rem Intl
- Biogenie Site Remediation
- British Chambers of Commerce
- British Property Federation
- British Waterways
- Buro Happold
- Campaign to Protect Rural England
- Chartered Institute of Taxation
- CL:AIRE
- Coalpro
- Confederation of British Industry
- Construction Products Association
- East Renfrewshire Council
- English Partnerships
- Environet Consulting
- Environment Agency
- Environmental Industries Commission
- Environmental Services Association
- Ernst & Young
- Gleeds
- Grant Thornton
- Groundcover DBM ltd
- Groundwork UK
- Home Builders Federation
- Igloo Regeneration
- Investment Property Forum
- KPMG
- Land Restoration Trust

- Mabbett & Co
- Mason Owen Property Consultants
- McCarthy & Stone Plc
- Michael Shanly Group
- MWH UK Ltd
- National Farmers Union
- National Society for Clean Air
- North Ayrshire Council
- North East Assembly
- Partnership for Urban South Hampshire
- Professional Land Group
- Renfrewshire Council
- Royal Institute of Chartered Surveyors
- RPS Group plc
- RSK plc
- Tesco
- UK Coal
- Waverley Borough Council
- Welsh Assembly Government
- West Lothian Council
- Wirral Council
- WSP Environmental

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