

LANE RENTAL – SUMMARY OF CONSULTATION RESPONSES AND GOVERNMENT RESPONSE

Introduction

Works in the highway, whether by utility companies, local authorities or others, are necessary to ensure the safe and efficient supply of essential utility and transport services on which we all depend. However, these works impose substantial costs on society, principally through disruption and delay to road users. For works by utilities and others with apparatus in the highway alone, these costs are estimated at over £4 billion a year nationwide and some £750 million a year in London alone.

Currently local highway authorities have a range of tools for the management of these works, but following representations from the business community, particularly in London, the Government decided to consult on proposals to implement, initially, a small number of pioneer Lane Rental schemes. A lane rental scheme, if approved, would enable an authority in England to levy a daily fee for the duration of works carried out on the very busiest streets at the busiest times, providing a financial incentive for works promoters to reduce disruption and delay – schemes would be implemented under the New Roads and Street Works Act 1991 (“NRSWA”). The levy would provide a financial incentive for those carrying out works to do so less disruptively, for example by completing them more quickly or outside of peak traffic hours.

The consultation ran closed on 31 October 2011. In total there were 155 responses received by the closing date: 75 from local authority representatives and their representative bodies, 39 from utility companies or contractors and their representative bodies, and the remainder from other organisations, representative bodies and individuals.

The following summary provides a brief overview of key themes emerging from the consultation responses – it is not intended to be comprehensive in its coverage.

Q1: Do you agree or disagree with the suggested rationale and key principles set out in Chapters 1 and 2 of the draft guidance, and why?

Most local authority respondents agreed with the suggested rationale and key principles of lane rental, in particular that lane rental should be a very targeted intervention focusing on the very busiest streets and that, to be effective, schemes would need to provide real opportunities for works promoters to avoid or reduce their exposure to charges by working in less disruptive ways. However, a minority of local authority respondents felt that this highly targeted approach would be impracticable for, say, a large county; meanwhile a few took the view that a single, flat daily charge for all works would provide a good incentive for works promoters to reduce durations. Some authorities perceived a risk that focusing lane rental on just the most critical streets in a local area could lead works promoters to focus less effort on more minor roads in the area, or on neighbouring local authority areas.

Utility respondents argued strongly against the principle of lane rental, taking the view that other powers under the NRSWA, combined with non-regulatory measures, ought to be sufficient for local authorities to secure the desired reduction in disruption. Permit schemes enhance those powers significantly but, in their view, have not been allowed sufficient time to bed in and have not yet been adequately evaluated. It was noted that lane rental would not reduce the need for essential works to be carried out. Utilities were also concerned that lane rental would increase the costs of carrying out works (highlighting among other things the effect on costs of customer connections), would increase overall durations of works, and would delay the provision of services to customers. Utilities also objected to the proposition that lane rental would operate in addition to a permit scheme and section 74 ("overrun") charges, which was felt to result in multiple layers of regulation. Some also asserted that greater benefits could be achieved by addressing other causes of congestion, e.g. by improving public transport or by increasing road capacity.

Other respondents, including those representing road users, were mostly supportive and highlighted the interests of pedestrians, bus users and operators, and others.

Q2: Do you agree or disagree the Government should be looking to test the proposed new approach in just one or two places before taking decisions on whether lane rental could usefully be applied more widely? Do you agree or disagree that lane rental "pioneers" should be approved only if they have already sought to achieve the desired behavioural changes through a permit scheme?

The prevailing view amongst utility respondents was that, if lane rental is to go ahead, then it should be limited to just one or two places. Most also agreed that authorities should have to show that they have first made every effort to secure the desired outcomes through a permit scheme before resorting to lane rental. That said, a small minority did take the contrary view, for example suggesting that more pioneer schemes were needed to give a representative view or suggesting that a larger number of shorter-duration pilots could be

preferable. Utility respondents generally felt that, where lane rental applied, permits should not.

Local authorities and other respondents displayed more mixed views. There was much greater balance between those agreeing that just one or two pioneers would be sufficient, and those feeling that a greater number of schemes were needed in order to give sufficient diversity. Some authorities agreed that lane rental should in the first instance be restricted to authorities already using permit schemes, but the greater proportion took the contrary view. Those latter authorities generally felt that permit schemes were disproportionately expensive for their own local circumstances, for example because they were securing good outcomes through cooperation with works promoters and by making most effective use of existing powers available under NRSWA. Those authorities felt that lane rental could play a useful role on a highly targeted basis, and indeed could be more cost-effective in tackling specific problem areas than introducing a permit scheme. They were concerned that the proposal appeared to penalise authorities who had chosen to make best use of NRSWA powers in preference to implementing permit schemes.

Q1 & Q2 Government response: The Government remains of the view that an additional incentive is needed to tackle the problem of works-related disruption on the most critical streets. For this reason it has decided to proceed with new legislation to allow for future lane rental schemes, and applications from interested authorities may be submitted to the Secretary of State for consideration. However, until schemes are proven to be cost-effective in tackling disruption, it would approve only a small number of "pioneer" schemes. Guidance to interested local authorities has now been published, and the necessary Regulations will be laid before Parliament very shortly.

Noting the concern raised by some respondents about the lack of diversity that would result from only two pioneer schemes, the Government is now prepared to approve up to three such schemes (one in a major urban area, and one or two elsewhere). However, schemes would be approved only if they meet the conditions and criteria set out in the guidance.

While recognising that there may be appetite for lane rental amongst some authorities who have concluded that it is unnecessary or disproportionately costly to implement permit schemes, the Government will require that authorities have sought to achieve the desired improvements through permit schemes before applying to operate a "pioneer" lane rental scheme. This issue could be revisited if a decision is taken to invite further applications beyond the initial round of "pioneer" schemes.

Q3: Do you agree or disagree that authorities seeking to introduce lane rental should be strongly encouraged to apply the same lane rental charges to their own highway works, and why?

Most respondents agreed with the principle of parity of treatment between utility and local authority works. Utilities consistently argued that lane rental authorities should be required, rather than merely encouraged, to apply lane rental to their own highway works. Many respondents highlighted the risk that this would merely become a “money-go-round” within the local authorities concerned, with no positive impact on working practices. Partly for this reason, many local authority respondents suggested the application of “shadow” charges for local authorities’ own works. Some felt the focus should be on “parity of outcomes” rather than “parity of process”. A small number of respondents suggested that, in respect of highway works, charges should be paid by the local authority to some third party in order to provide a clear financial incentive for local authorities.

Q3 Government response: The Government remains of the view that local authorities applying statutory lane rental charges should also apply charges in respect of their own works, on the same basis. The guidance to local authorities now draws attention to relevant wording in the statutory Network Management Duty Guidance, which emphasises very clearly the need for parity of approach. The guidance also emphasises that compliance with existing legal requirements, including the Network Management Duty Guidance, will be considered as part of the Secretary of State’s scheme assessment process.

Q4: Do you agree or disagree with the proposed exemptions from lane rental charges, and the further expectations as set out in the draft guidance? Do you have a view on whether diversionary works should be subject to lane rental?

A wide range of views was expressed in relation to exemptions.

Utilities argued that emergency works are unavoidable and cannot be deferred until off-peak times, so works promoters have no opportunity to avoid or reduce their exposure to charges. On that view, there would be no point charging lane rental and it would be unfair to do so. Some utilities felt that an exemption should be provided for the full duration of such works. Others acknowledged that the work to put right the immediate emergency would normally be severable from works to complete a full repair and permanent reinstatement of the highway, and suggested a time-limited exemption (e.g. for 24 or 48 hours) might be an acceptable compromise. A few local authorities took a similar view, though some respondents argued against an exemption for emergencies on the grounds that it could be open to misuse. It was also suggested that applying lane rental to emergency utility works would provide a stronger incentive for utilities to maintain and upgrade their

apparatus on the busiest streets through planned maintenance programmes to reduce the risk of incurring lane rental charges in respect of emergencies.

Utility respondents proposed a variety of other exemptions, with suggestions including works that are confined to the verge; works that are confined to the footway (which the draft guidance already allowed only in places with exceptionally heavy footfall); short-duration works; all weekend works; new customer connections; works to restore existing supplies; works confined solely to parking bays; coring works carried out by utilities as part of their own reinstatement quality assurance; works taking place when a “system emergency” has been declared for an electricity network.

By contrast, local authority respondents tended to feel that fewer mandatory exemptions were needed. Several opposed the proposed exemptions for small investigatory holes; replacement of poles, lamp columns and signs; and pole testing. This was on the basis that, if these works affected the carriageway, they could be highly disruptive. A few suggested that no works should be exempt, and that charges should apply at all times (not just traffic-sensitive times). One or two sought clarity on whether charges would be payable where footway works necessitate the provision of a temporary pedestrian footway within the carriageway.

Some works promoters felt that their particular category of works merited an exemption from charges, while some providers of underground mapping or apparatus-locating products felt that charges should be reduced or waived in respect of works where detailed records of apparatus location were kept or particular products used.

A greater proportion of respondents felt that diversionary works should be included within the scope of lane rental, for reasons of parity, though a significant minority felt otherwise. Of those agreeing in principle, many respondents felt that applying lane rental to diversionary works would be acceptable only if 100% of the lane rental charge could be recouped from the authority whose major highway, bridge or other transport project had given rise to the need for the diversionary works in question. By contrast, some felt that diversionary works should be excluded from scope because the organisation ultimately bearing the costs (i.e. the promoters of the major highway/bridge/transport schemes) would have little or no control over the duration of the works carried out by utilities.

Some respondents made other points, for example suggesting that lane rental should be extended to include other works, e.g. property development works that encroach upon the highway. Some felt that it would be particularly important to keep utility regulators and customers informed about lane rental, given the potential impacts on costs and bills. Some also noted that local authorities would need to review their traffic-sensitive designations to ensure they remain appropriate to current traffic conditions, and were concerned that traffic-sensitive times should not be extended simply to increase the scope to raise lane rental revenues.

Q4 Government response: The Government recognises that there will be some circumstances in which emergency works need to be carried out during peak traffic hours on order to avoid serious risks to public safety or of damage to property. Accordingly, the guidance now makes clear that lane rental schemes will need to provide a charge-free period in respect of genuine emergency works. It suggests a charge-free period of 24 hours from the start of the emergency, but provides flexibility for authorities to provide alternative formulations (so long as they provide a realistic opportunity to deal with the immediate emergency without charge).

The Regulations will be amended so as to prevent charges being applied to works that are confined to the verge of a highway; to allow charges to be applied in respect of pedestrianised areas (bringing them into line with the treatment of footways, i.e. so that lane rental charges could be applied, by exception, in specific pedestrianised locations with unusually high pedestrian flows); and to allow charges to be applied in respect of small investigatory holes, replacement of poles, lamp columns and signs, and pole testing where they take place in a chargeable location at a chargeable time.

Although the Government is unaware of any micro-businesses carrying out street works, the Government has decided to exempt such businesses from lane rental charges in line with the government-wide moratorium on new regulation affecting such businesses.

It remains open to local authorities to specify further exemptions within their scheme proposals, over and above those mentioned in the Regulations, where they consider it appropriate.

Having considered further the scope of the powers under section 74A NRSWA, the Government has concluded that lane rental charges cannot properly be applied in respect of diversionary works.

Q5 & Q6

Q5: Do you agree or disagree that the two principles described in paragraph 2.10 of this consultation document should inform the setting of charge levels in individual lane rental schemes? If you disagree, what alternative principles would you suggest, and why?

Q6: Do you agree or disagree with the maximum level of charge proposed in the draft Regulations? If you disagree, please suggest an alternative and provide evidence to support your view that your proposed alternative would be more consistent with the two principles mentioned above.

Utilities mostly disagreed with the proposed principles about charge-setting, and consistently felt that charges should be much lower than the maximum proposed, which some felt was too “London-centric”. Some felt that charges should be at similar levels to existing permit fees, while other suggestions

included £500 or £1,000. Many utility respondents felt that there should be a fixed set of charges that would apply nationally, perhaps in a similar vein to overrun charges (where there is a single matrix of charges that applies across the country, albeit with flexibility for local authorities to reduce or waive charges where they see fit). There were concerns that highway authorities would naturally gravitate towards the maximum £2,500 daily charge, whereas much lower charges could reasonably be expected to deliver the same behavioural change.

Local authorities and other respondents mostly agreed with the suggested principles and the proposed £2,500 maximum charge. However, some felt higher charges were needed because the economic and social costs of congestion resulting from works can far exceed £2,500 a day, or because higher charges were needed to elicit the desired behavioural changes. Some others felt that £2,500 was too high a charge for most circumstances. Some local authorities also felt that a fixed menu of charges would be helpful.

Some respondents expressed concern at the possibility that lane rental charges could be passed through to utility consumers in their bills. Concerns revolved around the potential impact on household budgets, and around the risk that if lane rental costs could be passed through “pound-for-pound” then the incentive for utilities to reduce disruption would be undermined.

Q5 & Q6 Government response: The guidance retains the principles for charge-setting as suggested in the consultation draft, and authorities will need to show they have adopted an evidence-based approach to setting their charges. The absolute cap on charges, of £2,500 a day, is also retained. It is acknowledged that works-related congestion can in some cases impose costs of substantially greater than £2,500 a day, but it is still considered necessary to apply a cap in order to limit the potential impact on costs to utility consumers. Provision will be included in the final Regulations so that a mitigated charge will apply, in place of full lane rental charges, where only a small number of items of signing, lighting and guarding have inadvertently been left behind.

The Government does not accept that the incentive effect of lane rental will be undermined if the utility regulators allow lane rental costs to be passed on. This is because the regulators would not allow costs to be passed through “pound for pound”. Rather, they would make an allowance for the lane rental costs that should be incurred by a competent and efficient utility when setting their regulated prices. Once that regulated price is fixed, the utility has every incentive to minimise costs, because every pound of lane rental charge they can avoid (by completing works more quickly or by working at less disruptive times) will amount to an additional pound of profit.

Q7: Do you agree or disagree with the expectations set out in the draft guidance regarding formal and informal consultation and dialogue, and why?

There was near-universal support for the expectations set in the draft guidance about consultation and dialogue, as respondents anticipated that this would improve the quality of scheme proposals. A few respondents were concerned that the proposed consultation process could be onerous for the local authority, and suggested that perhaps they could be relaxed if pioneer schemes prove successful. It was also suggested that road transport operators or their representatives could usefully be added to the list of suggested consultees.

Q7 Government response: The Government does not accept that the suggested consultation arrangements are excessive, given the costs that are expected to result from lane rental. Effective consultation will help to ensure that schemes are as cost-effective as possible. The list of consultees in the guidance has been amended to refer explicitly to representatives of transport operators.

Q8: Is there any other information, in addition to that listed in Chapter 4 of the draft guidance, that ought to be provided as part of any application to the Secretary of State? If yes, what additional information should be included, and why?

Most respondents felt that the suggested list of information to be included in any application to the Secretary of State covered the right ground, but there were various suggestions for additions or changes of emphasis.

Utility respondents called for a stronger expectation of proof that the benefits of lane rental would justify the costs, and that this proof should be based on actual data rather than assumptions. They also called for a stronger burden of proof that all other options had been tried, and that the impacts of those options had been shown to be insufficient. Some utilities felt that each authority's application should illustrate how the authority is meeting its network management duty, and how its own works were performing in terms of minimising disruption through off-peak working.

Some utilities also felt that applications should illustrate how local residents had been engaged, whether they had expressed a willingness to bear the extra costs that could result from lane rental (through their utility bills) and how their views had been taken into account. A number also felt that applications should include information about engagement with relevant environmental health departments and the constraints they were likely to impose on out-of-hours working.

Utilities also called for a 'right of challenge' to the Secretary of State in relation to any lane rental application submitted by a local authority, and asked that any application be shared with those who had been previously consulted by the local authority.

Some local authorities felt that the proposals were already more onerous than they needed to be, suggesting that a standard form or template for applications could be helpful. Other suggestions included that authorities' applications should include details of their plans to apply lane rental charges to their own highway works, that cost-benefit analysis should not forget the potential impacts on non-lane rental streets, and that authorities should have to show they had already tried putting more resources into their permit scheme to scrutinise applications on the very busiest streets.

Other respondents echoed a number of the points made by utilities and/or local authorities.

Q9: Do you agree or disagree with the proposed criteria against which applications would be assessed, and why?

This question attracted mixed views amongst utility, local authority and other respondents. The greater share of utility respondents disagreeing with the proposed criteria, while a larger proportion of local authority and other respondents agreed.

On the utility side, reasons for disagreement focused again around the view that authorities should be required to prove more comprehensively that the benefits of permit schemes would justify the costs. A good number of utilities also felt that a clear minimum threshold should be set, such that only streets with more than a defined level of traffic flow would be eligible for lane rental. Some also emphasised the need to ensure that authorities' schemes are very specific and precise about the streets where charges will apply, and the levels of those charges, closing down the risk of "scope creep" after Secretary of State approval has been granted.

Utility respondents also felt that the Secretary of State assessment should pay particularly close attention to authorities' evaluation plans, as well as ensuring transparency about scheme performance and the application of lane rental revenues. Some argued that, in agreeing a suitable start date with the proposing authority, the Secretary of State should allow for a longer lead-time than proposed in the guidance to allow works promoters to make the various preparations that they would need to make in order to do more of their works at off-peak times (eg consulting unions, amending contractor terms and conditions, arranging for increased out-of-hours back office functions, recruiting and training staff, etc).

Some local authorities again expressed the view that the assessment process felt overly complicated, and could deter some potential applicants. They noted that a substantial amount of up-front cost would be involved, even though a scheme could ultimately be rejected by the Secretary of State – and even if approved would have a finite life. Some respondents suggested that perhaps the assessment process could be simplified after the pioneer schemes had been running successfully for a period, or that more detailed guidance could be provided to make it easier for authorities to implement schemes.

Again, other respondents echoed a number of these points. A number of respondents again expressed concern about the possibility of costs being passed on to utility customers.

Q8 & Q9 Government response: The Government remains of the view that any proposals to run a “pioneer” scheme should be carefully assessed before the Secretary of State takes a decision on whether or not to approve them. The information requested from applicant authorities (Q8) and the assessment criteria (Q9) are necessary in order to ensure a proper assessment. Some amendments to the relevant text in the guidance have been made in response to specific comments arising in consultation responses.

Q10: Do you agree or disagree that local highway authorities should apply the net revenues from lane rental schemes to help reduce future disruption caused by street works, and why?

Most respondents agreed with the proposed constraint on the application of revenues by local authorities, but there were some alternative suggestions.

Amongst utility respondents, proposals included that revenues could be used to fund independent scheme evaluation, a review of the effectiveness of existing street works coordination tools, public communications about street works and the establishment of a street works Commissioner. There was opposition to the suggestion that revenues could be used to increase the skills and training of local authority staff. Utilities were also concerned about transparency, highlighting the need for a visible audit trail showing how running costs had been calculated and how net revenues had been spent. Some suggested that the use of revenues should be overseen by a joint steering group comprising both local authority and utility representatives. Some respondents felt that charges should be set with a view to maintaining cost-neutrality, so that there would be no net revenues to spend, or that revenues should be passed to some other body rather than remaining at the local authority’s disposal.

Where local authority and other respondents disagreed with the proposal, they favoured greater flexibility for authorities to apply the revenues to a wider range of purposes. At one extreme, it was suggested that there should be no constraint on the use of revenues, but most authorities favouring greater flexibility acknowledged that some constraint should still be maintained. Some argued for any transport-related spending to be within scope (including public transport); others suggested that limiting to measures supporting the network management duty or tackling traffic congestion hotspots; others suggested extending to cover the costs of long-term damage to the highway that can result from street works. Some respondents suggested that spending on measures that lead to better records about the location of underground apparatus would be beneficial.

Q10 Government response: Lane rental should not be used for general revenue-raising purposes, so the Government has decided not to broaden the range of potential uses of lane rental revenues. The Regulations will, however, make clear that revenues may be applied for purposes intended to reduce any adverse effects of works (which could include environmental effects as well as disruption to road users) and that a portion of the revenues may be used to fund the evaluation of lane rental scheme performance.

Q11: Do you have any practical suggestions as to how schemes might be designed to minimise any risk of safety being compromised?

A number of respondents noted that ensuring safety is ultimately the responsibility of the works promoter or contractor carrying out the works, so there is limited scope for scheme design to address safety concerns. To a large extent these issues would need to be addressed in job-specific method statements and risk assessments, the costs of which would be borne by works promoters or their contractors. Some respondents felt the question whether to work at night needed to be determined by the works promoter or contractor, not imposed by the local authority.

Many respondents argued that exempting emergency works from charges would remove a significant safety risk, in addition to the arguments highlighted in relation to Q4. Some felt that scheme design could also provide greater encouragement to working during off-peak daylight hours, as opposed to night working.

Some respondents also felt that increased frequency of inspections of night-time works would be beneficial. Although respondents were not always specific about the kinds of inspection envisaged, these could presumably focus on the quality of signing, lighting and guarding, and on whether working practices within the site were consistent with the specific risks that apply to night-time works.

Q11 Government response: The Government agrees that ensuring safety must remain squarely the responsibility of the works promoter or contractor carrying out the works. However, as noted in response to Q10 above, the Regulations will allow lane rental revenues to be applied to mitigate any adverse impacts of street works – which could include safety-related impacts.

Q12 & Q13:

Q12. Do you agree or disagree that information about lane rental charges should be made available via the National Street Gazetteer, and why?

Q13. If you are a local authority contemplating a lane rental scheme, have you identified any likely need for amendments to the EToN technical specification? If so, why do you believe such amendments are needed?

There was widespread support for the view that the National Street Gazetteer should be used to disseminate information about where, when and at what rates lane rental charges would apply. Some utility respondents also highlighted a need for authorities to make this information available in other electronic formats that can be integrated with their works management systems.

Relatively few comments were offered about the EToN technical specification (which defines the protocols by which notifications about street works are transferred electronically between works promoters and highway authorities), though some respondents noted that it would be helpful if permit applications under EToN could include specific information about the location of works within the highway (ie carriageway / footway / verge). A few respondents also noted that EToN system upgrades would involve some cost.

Q13 Government response: The guidance makes clear that details of where lane rental charges apply should, as a starting point, be provided the National Street Gazetteer. It also emphasises that highway authorities should work with works promoters and their systems providers to consider if the information can also usefully be provided in other formats. The Government is not making changes to the EToN technical specification at this stage, though a working group of the Highway Authorities and Utilities Committee (HAUC(UK)) is developing some proposals for future change.

Q14: Do you have any comments on the consultation-stage impact assessment, or any data or analysis that would enable the Department to refine its analysis of the costs, benefits and other impacts likely to arise from real-world lane rental schemes?

Most substantive responses to this question were from the utility sector. In general their view was that the impact assessment had understated and not fully considered the costs arising from lane rental, including (for example) higher staff costs, recruitment costs, contract renegotiation costs, operational changes to provide back-office out-of-hours support, costs of additional equipment to allow night working (eg lighting and generators, hot-boxes to allow permanent reinstatements to be completed at night), costs of training and other actions needed to mitigate increased risks of night-working. It was also felt that more emphasis should be given to the adverse impacts of night-time working on local communities, and the costs to consumers where works are deferred to off-peak times. Some respondents felt the analysis was too focused on London-specific data, which may not be representative of other parts of the country. A few respondents offered a specific view of the potential costs to their own organisations of a London-based scheme. Respondents also highlighted the potential impact of lane rental on the cost of customer connections in cases where lane rental charges would apply.

Q14 Government response: Following amendment in light of the consultation responses, a final-stage impact assessment has been rated 'fit for purpose' by the Regulatory Policy Committee (an independent committee established to scrutinise proposed regulatory measures). It will be published with the Explanatory Memorandum that is laid before Parliament alongside the Regulations.

Q15: Do you agree or disagree that an expiry date should be included in the Regulations as proposed, and why?

The proposal for an expiry date on the face of the Regulations was widely, though not universally, supported.

Nearly all utility respondents supported the idea, but some suggested the Regulations should expire sooner – e.g. after two or three years.

Amongst local authorities, the minority of respondents opposing the idea generally felt that there should be a “review date” instead of an “expiry date”. It was argued that individual schemes, or the regulations themselves, could be revoked at any time – and on this view an expiry date was felt to create unnecessary additional bureaucracy as the regulations would need to be proactively amended in the event of a decision to continue lane rental.

Some other respondents were concerned that an expiry date could lead works promoters to believe that lane rental is only temporary, in which case they might see it as being in their interests not to invest in behavioural change. Another respondent suggested that the expiry date should be consistent with standard industry periods for writing down investments in plant and equipment, suggesting a period of 8 years.

Q15 Government response: The Regulations will retain an expiry date seven years after they come into force. The guidance emphasises that the Regulations themselves, or individuals schemes, could be revoked sooner than that date – for example if schemes are manifestly failing to deliver their intended benefits at proportionate cost.

Q16: Do you have any other comments on (a) the draft guidance, or (b) the draft Regulations?

A substantial number of specific comments were offered in relation to the draft guidance and regulations. These are too numerous to list here.

Q16 Government response: Comments and suggestions have been considered, and the guidance and Regulations incorporate various changes in response. The final version of the guidance has now been published.

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