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TAX LAW EXPERTS

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BEYOND TAX
Property Law
Developments That Matter

Ten decisions shaping property risk

PRACTICAL CASE ANALYSIS FOR PROPERTY CLIENTS

TEN CASES | THREE THEMATIC PARTS | ONE PRACTICAL BRIEFING

Issue 3 examines the decisions affecting drafting, development, ownership, occupation and value.

Each article identifies the binding point, the immediate client response and the limits that remain under review.

Inside Issue 3

Service charges • right to manage • renewable-energy planning • CIL • survey access • possession • options • compulsory purchase • group-company loss



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Why these decisions matter beyond tax

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Property decisions rarely exist in a tax vacuum. Lease language, planning policy, statutory procedure, development rights, possession strategy and group-company structures can determine whether a transaction succeeds and where value or liability ultimately sits.

Issue 3 selects ten decisions from England and Wales and Scotland for their practical effect on development, due diligence, drafting, ownership and occupation. Each article identifies the binding point, the immediate client response and the limits that should remain under review.

The authorities span service charges, renewable-energy planning, statutory survey access, CIL, appointed managers, compulsory-purchase costs, right to manage, occupied development land, option notices and transferred loss in commercial lease structures.

KEY TAKEAWAY Property risk is created as much by document architecture and procedural timing as by the underlying asset. Map the whole legal structure before value is committed.

The result is a concise working guide rather than a comprehensive case digest. It focuses on decisions that materially alter drafting, evidence, procedure or the allocation of property risk.

PART 1 LEASES, MANAGEMENT AND OCCUPATION

1 Service charges: the lease wording still sets the limit

Vincent Chent-Wei Teo v Rockstead Holding Company Ltd [2026] UKUT 309 (LC)

Upper Tribunal (Lands Chamber)

19 August 2026

Residential leases / service charges / advance demands

Court	Upper Tribunal (Lands Chamber)
Issue	Construction of inconsistent service-charge covenants across leases in the same building
Outcome	Appeal allowed; liability confined to the expenditure and timing authorised by the lease
Immediate action	Compare every lease and distinguish costs incurred from costs to be incurred

Background and context

The appeal concerned service-charge provisions in a small residential building whose leases did not allocate expenditure consistently. The management company argued for a commercially coherent sharing of roof, foundation and other building costs. The leaseholder relied on the narrower words used in his own lease.

The Upper Tribunal treated the document, not the desired management outcome, as the starting point. A tribunal cannot repair defective drafting merely because an equal allocation would appear sensible or because materially similar leases were intended to work together.

What happened

The leaseholder was liable for the stated proportion of costs relating to the roof, foundations and other genuinely shared items within his covenant. He was not liable for expenditure concerning parts or services outside that wording. The decision therefore exposes the risk of assuming that all leases in a block contain matching obligations.

Timing mattered as much as subject matter. A clause permitting recovery of costs already incurred did not authorise an on-account demand. Advance collection was available only under the separate wording expressly addressing expenditure to be incurred.

Decision

Those conclusions formed the operative basis on which the appeal was allowed and the FTT decision set aside. The Tribunal also said that materially identical leases at the same property should ordinarily receive a consistent interpretation; that did not justify rewriting the language of this lease.

The construction is lease-specific, but the interpretive discipline binds the FTT. A collection shortfall can become a management-company cash-flow problem and can affect valuation, lending and saleability where essential works cannot be funded when required.

Practical implications

- Compare every lease in the block rather than relying on a specimen lease.
- Check for incurred, to be incurred, on account, shared and common wording.
- Quantify any recovery gap in budgets, major-works programmes and management enquiries.
- Consider consensual or statutory variation where the drafting prevents workable funding.

WHY IT MATTERS	**Commercial logic does not create a service-charge liability. A mismatch between repair duties and collection powers can affect works, cash flow and marketability.**

Limitations and watch points

The result turns on the precise lease language. It is not a general rule that advance demands are invalid; they require an express contractual route.

KEY TAKEAWAY Audit the wording across the whole block before treating historic apportionment or billing practice as legally effective.

2 One management application may cover several buildings but proof must follow Lonestar Properties Ltd v Lecacheur [2026] UKUT 321 (LC)

Upper Tribunal (Lands Chamber)

24 August 2026

Appointed managers / multi-building developments / residential management

Court	Upper Tribunal (Lands Chamber)
Issue	Scope of an FTT order appointing one manager over two legally distinct adjoining buildings
Outcome	Jurisdiction existed, but inclusion of one building was unjustified and removed
Immediate action	Analyse failures, leases and proposed powers building by building

Background and context

The First-tier Tribunal appointed a manager under Part II of the Landlord and Tenant Act 1987 over two adjoining but legally distinct buildings. Management failures and repair needs were concentrated principally in one of them.

The Upper Tribunal held that section 21(4)(b) permits a single application concerning two or more separate premises. Even one leaseholder may seek an appointment extending across multiple buildings.

What happened

Jurisdiction was only the first question. The FTT still had to establish that the proposed order was just, convenient and proportionate for each building and for each component of the manager's functions.

Physical proximity, shared services or a history of joint management did not remove that evidential burden. The order had not explained why No. 12 required the remedy when the proven failures and necessary repairs principally concerned No. 14.

Decision

The manager remained appointed for No. 14, including the relevant part of the penthouse, but her responsibilities were removed from No. 12. The statutory interpretation binds the FTT; the scope assessment was fact-sensitive.

Existing management orders can affect sale, refinancing, budgets and control of major works. Buyers and lenders should not assume that the order follows commercial estate boundaries rather than the precise premises and functions stated.

Practical implications

- Map each building, title, lease and shared facility separately.
- Link every requested management function to evidence of failure for the relevant premises.
- Test proportionality and cost consequences building by building.
- Review existing orders and variations in management packs, acquisitions and refinancing.

WHY IT MATTERS	**A multi-building remedy can be convenient, but legal and evidential boundaries still matter to scope, cost and transaction due diligence.**

Limitations and watch points

The decision confirms jurisdiction, not an automatic entitlement to a development-wide order. Proportionality and the evidential record remain decisive.

KEY TAKEAWAY Draft and review management orders by premises and function, not by assuming the estate operates as one legal unit.

3 A missed participation notice does not automatically defeat RTM

Avon Freeholds Ltd v Cresta Court E RTM Co Ltd [2026] UKSC 31

UK Supreme Court

27 August 2026

Right to manage / statutory notices / procedural non-compliance

Court	UK Supreme Court
Issue	Failure to invite one qualifying tenant and to observe the related 14-day period
Outcome	Unanimous appeal allowed; breaches did not invalidate the RTM claim notice
Immediate action	Continue strict compliance, but focus disputes on substantive entitlement and prejudice

Background and context

An RTM company omitted one qualifying tenant from the notice inviting participation and consequently did not observe the associated 14-day period before serving its claim notice. The tenant supported the application, but the freeholder argued that the defects invalidated the claim.

The Supreme Court unanimously rejected automatic invalidity. Sections 78(1) and 79(2) of the Commonhold and Leasehold Reform Act 2002 form part of the procedural code; they are not substantive conditions governing entitlement to acquire the right to manage.

What happened

A landlord cannot use its counter-notice to convert those procedural breaches into a dispute about substantive qualification. Where legislation does not specify the result of non-compliance, the court must examine statutory purpose, prejudice and injustice rather than assume every defect is fatal.

The Court also clarified that potentially contrary language in A1 Properties v Tudor Studios RTM Co Ltd was not part of the binding reasoning in that case.

Decision

These are final, binding holdings for the right-to-manage regime in England and Wales. The decision removes a powerful technical defence and gives leaseholders greater confidence that an innocent notification error will not destroy an otherwise valid claim.

Compliance is not optional. Section 107 retains a discretionary enforcement power and prejudice can still matter. The reasoning should not be transplanted automatically into statutes that expressly make a procedural step a condition of entitlement.

Practical implications

- Identify all qualifying tenants, including purchasers awaiting registration.
- Keep evidence of service, membership and the statutory timetable.
- Do not abandon an existing claim solely because a participation notice was missed.
- Frame counter-notices around substantive conditions and evidenced prejudice.

WHY IT MATTERS	**RTM transactions and management handovers should turn on substantive qualification, not an automatic penalty for every innocent procedural error.**

Limitations and watch points

The judgment concerns the 2002 Act RTM code. Different statutory schemes may expressly attach invalidity to procedural non-compliance.

KEY TAKEAWAY Maintain disciplined notice practice, but analyse statutory purpose and prejudice before treating a defect as fatal.

4 Climate benefits do not displace the whole development plan

Acorn Bioenergy Ltd v Scottish Ministers [2026] CSIH 40

Inner House, Court of Session

14 August 2026; reported 17 August 2026

Scottish planning / NPF4 / renewable energy

Court	Inner House, Court of Session
Issue	Refusal of permission for a large anaerobic-digestion plant near Elgin
Outcome	Appeal refused; reporter lawfully balanced national climate policy against local settlement policy
Immediate action	Address the development plan as a whole and evidence the locational need

Background and context

Acorn sought permission for a large anaerobic-digestion plant with substantial renewable-energy, climate and economic benefits. The site nevertheless conflicted with geographically specific settlement-boundary and Countryside Around Towns policies in the local development plan.

The Inner House rejected the suggestion that strong national support for renewable energy automatically overrode those local constraints. National Planning Framework 4 and the local plan had to be read as a single development plan, with tensions resolved through lawful planning judgment.

What happened

The court held that NPF4 policy 1 requires significant weight to be given to the global climate and nature crises. Policy 11 addresses the impacts and benefits of renewable-energy proposals, but it does not displace the wider plan-led assessment or make every suitably engineered proposal acceptable in any location.

A location-specific policy is not superseded merely because national policy points in a more supportive direction. The reporter was entitled to conclude that the benefits did not outweigh the settlement strategy on the evidence presented.

Decision

Those propositions are binding Scottish planning-law conclusions. The weight assigned to each policy and the conclusion on this particular site were matters of planning judgment, reviewable by the court only for legal error.

For transactions, the case affects site selection, option risk, planning longstops, valuation and funding assumptions. A project with strong climate credentials can still fail if the planning case does not explain why the development must occupy the constrained site.

Practical implications

- Test the proposal against every relevant national and local policy.
- Evidence alternative-site work and any clear or exceptional locational need.
- Allocate refusal, appeal and redesign risk in options and conditional contracts.
- Use realistic planning longstops and funding conditions for contested sites.

WHY IT MATTERS	**Sustainability credentials are powerful but not self-executing. Local spatial policy can remain decisive for development value and conditionality.**

Limitations and watch points

The refusal was fact-specific and does not establish a presumption against renewable-energy development. The court did not reweigh the planning merits.

KEY TAKEAWAY Build the climate case and the location case together; success on the first does not cure failure on the second.

PART 2 DEVELOPMENT, PLANNING AND LAND

5 Survey access: generic notices are not enough

Barstow & Ors v Green Generation Energy Networks Cymru Ltd [2026] EWHC 1698 (Admin)

High Court, Planning Court

6 July 2026; significantly reported 19 August 2026

Land surveys / infrastructure / compulsory purchase

Court	High Court, Planning Court
Issue	First comprehensive interpretation of Part 7 survey-entry powers under the Housing and Planning Act 2016
Outcome	Service was valid, but notices lacked sufficient detail and authorisations were too broad
Immediate action	Identify all owners and occupiers and specify activities, locations and timing

Background and context

Infrastructure and energy promoters often need access before they can finalise design, environmental evidence or a compulsory-purchase case. Barstow considered the statutory survey powers in Part 7 of the Housing and Planning Act 2016 and the quality of notice required before entry.

The High Court held that notice must be given to every owner and every occupier. It does not run with the land. Ordinary post may effect service without proof of actual receipt, but valid service does not cure an inadequately informative notice.

What happened

A notice must describe what is proposed, where it will occur and when, as precisely as reasonably practicable. Reasonable time concerns timing, frequency, duration and practical effect, not merely the hour of entry.

An exact first-entry date is not invariably necessary, but the promoter must provide a workable route for prior contact and must give proper consideration to the statutory Code of Practice. Open-ended authorisations that leave landowners unable to understand the likely interference are vulnerable.

Decision

The court found that the notices had been served but were insufficiently detailed and that the authorisations were too broad. No quashing order was made. The statutory interpretation is binding in England and Wales; the adequacy of a particular notice remains fact-sensitive.

Defective survey arrangements can disrupt evidence gathering, options, development timetables, funding and compulsory-purchase strategy. They may also create separate trespass or information-handling questions, which the court did not determine.

Practical implications

- Identify and serve every current owner and occupier.
- Describe survey types, areas, equipment, frequency, duration and likely disturbance.
- Provide a contact mechanism and consider whether materially different work needs fresh notice.
- Align statutory notices with access agreements, programmes and data-handling protocols.

WHY IT MATTERS	**A power of entry is not a blank cheque. Survey evidence may be essential to value and project delivery, but the notice must let affected parties understand the intrusion.**

Limitations and watch points

The court did not decide the consequences of defective entry for trespass or data protection, and it granted no substantive quashing relief on these facts.

KEY TAKEAWAY Treat survey notices as project documents requiring the same precision as land agreements and compulsory-purchase schedules.

6 CIL deadlines can fix a liability that later evidence cannot undo

R (Segrue Investments Ltd) v Swindon Borough Council [2026] EWHC 2080 (Admin)

High Court, Planning Court

25 August 2026

Community Infrastructure Levy / review and appeal deadlines

Court	High Court, Planning Court
Issue	Whether late evidence required revision of a CIL liability notice after statutory deadlines
Outcome	Claim dismissed; regulation 65 created no general duty to reconsider late material
Immediate action	Secure use evidence early and diarise the 28-day review and 60-day appeal periods

Background and context

A developer sought to reduce a CIL liability of more than £125,000 to nil using evidence supplied after the statutory review and appeal periods. The dispute tested whether the authority had to revisit its notice once the later material was produced.

The High Court held that regulation 65(4) of the Community Infrastructure Levy Regulations 2010 did not require the authority to treat late evidence as a change demanding a revised liability notice.

What happened

Although regulation 65(5) permits a collecting authority to revise a notice at any time, it does not impose a general obligation to reopen a concluded calculation. Reading it otherwise would undermine the specific 28-day review and 60-day appeal machinery.

The judicial-review claim was also brought late and attempted to bypass the suitable statutory remedy that had once been available. Informal correspondence after the deadlines did not preserve or recreate those rights.

Decision

The court suggested that compelling evidence genuinely unavailable earlier might present a different situation. That observation was guidance rather than a holding that a duty arose on these facts.

The operative statutory interpretation applies in England and Wales at High Court level. It makes CIL due diligence a chronology exercise as well as a calculation: a substantively arguable deduction can be lost if the evidence and challenge are not assembled in time.

Practical implications

- Obtain evidence of qualifying use before acquisition or planning submission.
- Diarise every liability-notice, review, appeal and commencement deadline.
- Allocate CIL evidence, notices, reliefs and professional responsibility in transaction documents.
- Do not rely on informal reconsideration after the statutory route has expired.

WHY IT MATTERS	**CIL exposure can become economically fixed by procedure even where later evidence points to a different substantive answer.**

Limitations and watch points

The judgment leaves open only a narrow possible category involving compelling evidence genuinely unavailable in time. It is not a general discretion to reopen liability.

KEY TAKEAWAY Protect the statutory route first; a later request for fairness or revision is not a substitute for a timely review and appeal.

7 Development possession requires an evidenced proportionality case

Petition of the Scottish Ministers for an order under section 46 of the Court of Session Act 1988 [2026] CSOH 82

Outer House, Court of Session

27 August 2026; reported 28 August 2026

Possession / public land / human rights / development delivery

Court	Outer House, Court of Session
Issue	Immediate recovery of a development site occupied by an Irish Traveller family and others
Outcome	Removal and interdict granted after an Article 8, equality and child-rights assessment
Immediate action	Investigate occupation early and retain a documented proportionality record

Background and context

The Scottish Ministers sought recovery of a development site occupied without permission. The family relied on Article 8 and Article 14 ECHR, incorporated children's rights and the public-sector equality duty, emphasising the absence of culturally appropriate alternative accommodation.

The Outer House granted immediate removal and interdict orders. Article 8 was engaged, but eviction was proportionate in light of the impending expiry of planning permission, material delay and funding consequences, site-safety concerns and wider regeneration benefits.

What happened

The shortage of appropriate Traveller accommodation increased the impact on the family but did not require possession to be postponed indefinitely. Continued occupation during construction was not a workable less-intrusive alternative because of access and safety constraints.

The children's views and best interests were primary considerations, but they did not outweigh the wider community interest. The equality and child-rights assessments showed that the Ministers had addressed protected status and the children's circumstances.

Decision

The court added that, even if the children's views had not been obtained sufficiently early, it would have exercised remedial discretion against refusing possession. That alternative observation was not necessary to the principal holding.

The case is consequential but fact-sensitive Scottish first-instance authority. It shows that public ownership does not prevent recovery, while also showing why possession strategy, equality evidence and development deadlines must be assembled before proceedings.

Practical implications

- Investigate occupation and possession risk at the start of development due diligence.
- Complete and retain equality and child-rights assessments and obtain views where appropriate.
- Evidence alternatives and why phased occupation or delay is impracticable.
- Allocate vacant-possession, security, planning-expiry and funding risk in project documents.

WHY IT MATTERS	**Vacant possession can become a human-rights and project-delivery issue. Evidence of alternatives, safety and deadline consequences may determine the result.**

Limitations and watch points

The proportionality result depended heavily on the project deadline, safety evidence and continuing local-authority support. It is not an automatic possession rule.

KEY TAKEAWAY Treat possession as an early development workstream, with documented rights assessments and realistic programme contingencies.

8 A developer can extinguish option rights by binding promise

Kirkwood Homes Ltd v Cameron [2026] CSOH 88

Outer House, Court of Session

11 September 2026

Strategic land / options / notices / unilateral undertakings

Court	Outer House, Court of Session
Issue	Validity of an option notice served for less land than a binding undertaking permitted
Outcome	Action dismissed; the undertaking curtailed the option rights and the notice was ineffective
Immediate action	Read option notices with every later undertaking, planning agreement and side letter

Background and context

Kirkwood held options over development land at Conveth Mains. When the landowner entered a section 75 planning agreement, Kirkwood gave a binding undertaking that any option would be exercised once only and over an area comprising at least the whole planning site, unless another area was agreed.

Shortly before expiry, Kirkwood served notice over a smaller area without such agreement. After initial valuation discussions, the owner treated the notice as invalid. Kirkwood alleged repudiatory breach and claimed more than £5 million for the lost development opportunity.

What happened

The Outer House accepted that a unilateral promise does not vary a bilateral contract. That did not assist the developer. Because the option rights were themselves exercisable unilaterally, Kirkwood could also restrict or extinguish them unilaterally by a binding promise.

The undertaking therefore curtailed the rights available under the missives. The notice did not merely fail to comply with a collateral formality: it attempted to exercise a right that no longer existed in that form.

Decision

Waiver and personal bar could not revive the extinguished option. They operate as shields rather than swords; recreation of the right required a fresh grant by the owner, and none had been made. The damages action was dismissed at procedure roll.

This is first-instance Scottish authority, but the drafting lesson is immediate. Strategic-land rights can be altered in practical effect by later promises given to unlock planning cooperation, even where the option agreement is never formally varied.

Practical implications

- Maintain a complete document set including undertakings, side letters and planning correspondence.
- Test the notice area and timing against both the option and all later restrictions.
- Require express written revival or variation instead of relying on discussions or valuation conduct.
- Use independent notice review well before the option deadline.

WHY IT MATTERS	**A technically compliant option notice cannot exercise a right the developer has already curtailed. The consequence can be loss of the entire development opportunity.**

Limitations and watch points

This is a Scottish first-instance decision and turns on the legal effect of this binding undertaking. Any appeal position should be checked before publication.

KEY TAKEAWAY Treat every later promise as part of the option architecture and verify the surviving right before serving the notice.

PART 3 COMPENSATION AND STRUCTURES

9 Equivalence may require indemnity costs after compulsory acquisition

Samra & Anor v Sandwell Metropolitan Borough Council [2026] UKUT 323 (LC)

Upper Tribunal (Lands Chamber)

24 August 2026; reported 26 August 2026

Compulsory purchase / compensation / costs

Court	Upper Tribunal (Lands Chamber)
Issue	Basis of costs after a £547,039 compensation award for land compulsorily acquired
Outcome	Costs ordered on the indemnity basis by applying the principle of equivalence
Immediate action	Preserve cost evidence and reassess authority reserves and settlement strategy

Background and context

After an award of £547,039 in compulsory-purchase compensation, the Tribunal considered whether the landowners' costs should be assessed on the standard or indemnity basis.

The operative holding was that the compensation principle of equivalence extends to reasonable costs incurred in pursuing compensation for land actually taken. A standard-basis assessment that leaves the claimant materially out of pocket can be inconsistent with that principle.

What happened

The Tribunal held that costs should generally be allowed unless the acquiring authority demonstrates a special reason to disallow an item, such as the cost being unreasonably incurred or unreasonable in amount. That places the practical focus on the authority's objections to particular expenditure.

The Tribunal did not need to decide whether the council's alleged litigation conduct independently justified indemnity costs. Advisers should therefore separate the equivalence holding from the familiar conduct-based route to an indemnity order.

Decision

The decision distinguishes Part I compensation claims where no land is taken. Costs remain discretionary, but the ruling materially changes exposure in references arising from an actual compulsory acquisition.

For authorities, funders and regeneration partners, the consequence belongs in project reserves and settlement analysis. For claimants, a detailed record connecting valuation, legal and expert work to the compensation claim becomes even more important.

Practical implications

- Maintain detailed time and cost records linked to the compensation issues.
- Use evidenced offers and reasoned responses throughout the reference.
- Model indemnity-basis exposure in authority reserves and development budgets.
- Distinguish acquisition claims from Part I claims where no interest is taken.

WHY IT MATTERS	**The cost of obtaining proper compensation is itself capable of undermining equivalence. That affects settlement leverage and the true budget for compulsory acquisition.**

Limitations and watch points

The decision concerns costs following the compulsory acquisition of land. It does not make indemnity costs automatic in every land-compensation dispute.

KEY TAKEAWAY Price the compensation process, not only the compensation award, when assessing CPO exposure and negotiating strategy.

10 Group-company loss is not automatically recoverable by the contracting tenant

Forthwell Ltd v Pontegadea UK Ltd [2026] UKSC 33

UK Supreme Court

17 September 2026

Commercial leases / repairing obligations / transferred loss / group companies

Court	UK Supreme Court
Issue	Whether a tenant could recover its licensee subsidiary's lost restaurant profits for alleged landlord breaches
Outcome	Appeal dismissed; proposed general transferred-loss rule rejected
Immediate action	Align the contracting entity, operating entity and direct remedies at the outset

Background and context

Forthwell was the tenant of Glasgow restaurant premises and licensed occupation to a wholly owned subsidiary that operated the Rogano. Flooding, fire and continuing water ingress prevented trading. The tenant alleged breach of the landlord's repairing obligations and sought the subsidiary's lost profits.

The Supreme Court delivered judgment despite a last-minute settlement because the transferred-loss issue was of general public importance and another action awaited authoritative guidance.

What happened

The Court rejected the suggested Scots-law rule that a contracting party may recover any financially measurable third-party loss whenever it has a material interest and must account to the third party. That formulation was too wide, too indefinite and inconsistent with the limited nature of transferred-loss exceptions.

The contracting parties' contemplation at the time of contract remains central. The established narrow Albazero exception forms part of Scots law as well as English law. The Court left open, as

obiter and unresolved, whether the broader performance-interest ground forms part of either system.

Decision

Forthwell could not recover the subsidiary's lost profits on the case it pleaded. The ordinary consequences of separate corporate personality applied, and the licence appeared prima facie to contravene lease restrictions on sharing possession.

The unanimous judgment is final and directly relevant to leases, development contracts and group holding structures across the UK. Where the contracting party and the economically exposed operator differ, advisers should not assume the loss can be moved across the corporate boundary after breach.

Practical implications

- Identify which entity contracts, occupies, trades, insures and bears each category of loss.
- Use direct covenants, collateral warranties or third-party rights where the operator needs a remedy.
- Check lease restrictions before licensing or sharing possession within a group.
- Align business-interruption insurance and loss provisions with the contractual structure.

WHY IT MATTERS	**Separate corporate personality can create an unrecoverable loss gap. Property and operating structures must give the entity bearing the risk an enforceable route.**

Limitations and watch points

The Court confirmed the narrow exception but left the broader transferred-loss ground unresolved. Recovery still depends on the pleaded basis and contract architecture.

KEY TAKEAWAY **Design the remedy when the structure is created; group ownership alone will not transfer an operator's loss to the contracting tenant.**

The recurring themes for property clients

Issue 3 shows recurring risk at the junction of documents, procedure and entity structure. Lease language governs recoverability; planning support does not neutralise location policy; statutory powers require disciplined notices; and a group structure does not move loss to the entity with the contractual claim. The practical response is to map rights, parties, deadlines and evidence before commitment or commencement.

1	**Documents must be read as a system** **Teo, Kirkwood and Forthwell show why a lease, option or corporate structure cannot be analysed in isolation from related instruments and later promises.**
2	**Procedure can determine the economic answer** **Segrue, Barstow and Avon Freeholds demonstrate that deadlines and notices matter, but the legal consequence of a defect depends on the statutory scheme.**
3	**Evidence must match the legal boundary** **Lonestar and the Scottish Ministers possession case required the decision-maker to examine each building, occupier and practical alternative rather than rely on broad labels.**
4	**Public benefit does not erase private or local constraint** **Acorn confirms that climate benefits remain part of a whole-plan assessment; development value still depends on the specific location and policy framework.**
5	**Project budgets must include remedy costs** **Samra and Forthwell show that litigation cost recovery and loss allocation can materially alter the real economics of acquisition, occupation and enforcement.**

Future issues will continue to select only developments with a material transactional, drafting, valuation, management or client-advice consequence. Appeal and implementation positions will be checked immediately before publication.

Cases and primary materials referred to

- Vincent Chent-Wei Teo v Rockstead Holding Company Ltd [2026] UKUT 309 (LC) - https://caselaw.nationalarchives.gov.uk/ukut/lc/2026/309
- Acorn Bioenergy Ltd v Scottish Ministers [2026] CSIH 40 - https://www.scotcourts.gov.uk/media/lznlgnvn/2026csih40-appeal-under-section-239-of-the-town-and-country-planning-scotland-act-1997-by-acorn-bioenergy-limited-against-the-scottish-ministers.pdf
- Barstow & Ors v Green Generation Energy Networks Cymru Ltd [2026] EWHC 1698 (Admin) - https://www.ftbchambers.co.uk/images/uploads/documents/AC-2025-CDF-000180_Approved_Judgment_of_Kimblin_J_dated_6th_July_2026_with_Addenda.pdf
- R (Segrue Investments Ltd) v Swindon Borough Council [2026] EWHC 2080 (Admin) - https://caselaw.nationalarchives.gov.uk/ewhc/admin/2026/2080
- Lonestar Properties Ltd v Lecacheur [2026] UKUT 321 (LC) - https://caselaw.nationalarchives.gov.uk/ukut/lc/2026/321
- Samra & Anor v Sandwell Metropolitan Borough Council [2026] UKUT 323 (LC) - https://caselaw.nationalarchives.gov.uk/ukut/lc/2026/323
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- Kirkwood Homes Ltd v Cameron [2026] CSOH 88 - https://www.scotcourts.gov.uk/media/5jjjyn0e/2026csoh88-kirkwood-homes-limited-against-robert-cameron.pdf
- Forthwell Ltd v Pontegadea UK Ltd [2026] UKSC 33 - https://caselaw.nationalarchives.gov.uk/uksc/2026/33

Status note

Final publication. This briefing reflects the position checked on 7 October 2026. Appeal, reporting and implementation positions may change after publication. No appeal was identified for the first-instance Scottish decisions at the review date; the Supreme Court decisions are final.

Disclaimer

This briefing is for general information only and does not constitute legal or tax advice. The application of any decision depends on the relevant facts, documents, jurisdiction and subsequent authority. Specific advice should be obtained before action is taken.

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