

Community Infrastructure Levy (CIL) CIL Process - Guidance Note

Background

This Guidance Note sets out the processes involved in respect of the charging and collection of CIL. The CIL Charging Schedule took effect on 1 July 2014, and all relevant consents granted after that date are liable to pay CIL. Guidance Note: Is Development Liable for CIL? will assist in working out if a proposed development will need to pay CIL.

CIL Process

STEP 1

Applicants for a development that will be, or may be, liable for CIL must submit a CIL Questions Form prior to a planning application being validated. In most cases the CIL Questions Form will contain sufficient information for the Council to calculate the CIL liability. However, further information may be required for large or complex applications.

The Council will not validate planning applications until it has received a CIL Questions Form.

STEP 2

When the Council grants a planning consent, it will issue a CIL Liability Notice along with the Notice of Decision. In situations where consent is granted on appeal, the CIL Liability Notice will be issued as soon as possible after the appeal decision is issued.

This Notice sets out the total amount of CIL due for the development. If applicants consider that the amount has been incorrectly calculated, they can request that the Council recalculates it. If, on recalculation, applicants still consider the amount is incorrect, they can appeal the decision. Further information relating to CIL appeals can be found on the Planning Portal – CIL Appeals webpage.

The CIL Liability Notice will include all relevant floor space contained in the development, including floor space that may be eligible for affordable housing or charitable relief.

STEP 3

Prior to commencing development, two forms must be forwarded to the Council. These are as follows:

- **CIL Form 1 – Assumption of Liability (This is the form that lets the Council know who will be liable for paying the CIL relating to the development)**
- **CIL Form 6 – Commencement Notice (This is the form that lets the Council know when development is going to commence, and will form the basis of the dates that CIL payments become due)**

If these forms are not submitted to the Council prior to commencement of development, penalty surcharges apply, and the person liable to pay the CIL relating to the development loses the right to pay by instalments if it were otherwise applicable. The Assumption of Liability form may be submitted along with the planning application, (or at any time between submission of the application and commencement of the development) once it is known who will be assuming liability to pay CIL.

STEP 4

Where developments are eligible for affordable housing, self-build or charitable relief, the developer must forward CIL Form 2 – Claiming Exemption or Relief, to the Council. This relief can only be claimed after the Assumption of Liability form has been forwarded to the Council, and only by the person who has assumed liability for paying the CIL.

If the development commences before the Council has determined the amount of relief and issued a revised CIL Liability Notice, the claim for relief will lapse, and relief will not be given. Further information about claiming relief can be found in the government's Community Infrastructure Levy Guidance published in February 2014

STEP 5

Once the Council has received CIL Form 6 – Commencement Notice, it will issue a CIL Demand Notice to the person(s) that have assumed liability to pay the CIL. This notice sets out the date that the CIL must be paid by. The notice also sets out the amount due in each instalment and the date it must be paid by if applicable.

The CIL Installment Policy sets out the circumstances where payment by installments is allowable.

If payment is not made by the due date, penalty surcharges apply. The Council does not have the flexibility to defer CIL in the same way that it can in respect of planning obligations, and payment of CIL is enforceable through both the courts and the planning process. The CIL Penalties and Surcharges Guidance Note provides more information about when surcharges apply and the level at which they are set.

In cases where payment is allowed in instalments, and an instalment is missed, the instalments policy ceases to apply and the total CIL liability is due for payment forthwith.

STEP 6

Once the Council has received the CIL payment it will acknowledge receipt of the payment. Upon receipt of the final payment due in respect of a development, the CIL Charge will be removed from the Land Charges Register.

This process will apply in the vast majority of cases. However there are a few situations where the process may be different. For example:

- Where CIL is payable on permitted development, or development granted under a general consent such as a Local Development Order or a Prior Notification Consent.
- Where someone withdraws or transfers their liability to pay CIL.