

Payment of Community Infrastructure Levy (CIL) - key actions for the developer

Application/Before commencement

Before commencement of any development (if CIL in force)

1. Where planning permission is by way of general consent e.g. GPDO, applicant should submit Notice Of Chargeable Development (Form 5) (unless development < 100 sq. m or levy rate is £0 per sq. m). Note a change in use will normally not by itself give rise to CIL liability, however where the change of use results in creation of a dwelling, CIL is payable (if no additional floor space and existing building in lawful use for relevant period, liability could be £0).
2. If development is to be permitted by planning permission, applicant should submit Additional CIL Information form with the planning application (consider whether you can state that the existing building has been in lawful use for 6 months in prior 3 years - you need to do this to be able to deduct existing floor space).
3. Submit Exemption forms before commencement if you want to claim social housing, charitable, self-build relief (Forms 2/7/8/9).
4. Assumption Of Liability (Form 1) - use Withdrawal (Form 3) or Transfer (Form 4) if change in party to be liable.
5. Phasing approach - consider whether appropriate for development to be phased as CIL is only due on commencement of each phase.

Council issue CIL Liability Notice

1. Check if deduction for lawful existing use has been applied if appropriate.
2. Check correct rate has been applied.
3. Check any exemptions/relief have been correctly applied.

Consider requesting CIL Review

1. Must be within 28 days of CIL Liability Notice - or appeal to Valuation Office Agency (VOA) within 60 days if review not satisfactory.
2. Any review or appeal must be submitted before commencement occurs.
3. Reconsider if you want to claim any exemption and submit appropriate forms.

Submit Commencement Notice (Form 6)

1. To be submitted before commencement with date of intended commencement.
2. Reconsider if you want to claim any exemption and submit appropriate forms.

Provided development has not commenced Council can issue revised CIL Liability Notice.

Once development commenced you cannot claim any further exemptions.

Commencement

CIL Demand Notice

1. Council issues CIL Demand Notice with due dates and procedures. Non-compliance incurs potential surcharges and interest.

Payment is due before commencement and triggered by a material operation (regardless of whether pre-commencement conditions satisfied).