

Appendix 1 - CIL fines and surcharges

The Community Infrastructure Levy Regulations 2010 (as amended) contain enforcement provisions, aimed at ensuring the CIL collection process is adhered to, by giving collecting authorities the power to issue a range of surcharges, stop notices, and recover funds by legal action if necessary.

Collection and enforcement arrangements are supported by the right to appeal certain decisions.

Authorities can charge:

- A £50 surcharge on each person liable to pay CIL if nobody has assumed liability before the development has commenced
- A £500 surcharge on each person liable to pay CIL where the authority is required to apportion liability between each material interest in the relevant land
- An amount equal to 20% of the chargeable amount, or £2,500 (whichever is the lower amount), where development starts without the Authority first receiving the Notice of Chargeable Development
- An amount equal to 20% of the chargeable amount, or £2,500 (whichever is the lower amount), where development starts without the Authority first receiving the Commencement Notice
- An amount equal to 20% of the chargeable amount, or £2,500 (whichever is the lower amount), for failure to notify the Authority of a Disqualifying Event, in relation to exemption and relief, within 14 days of the event
- An amount equal to 5% of the chargeable amount, or £200 (whichever is the greater amount), where payment is not received by the end of a period of 30 days, and then if still not received after 6 months another 5% is charged, and a further 5% charge if still not received after 12 months
- An amount equal to 20%, or £1,000 (whichever is the lower amount), for failure to comply with any request from the Authority for further information

Late Payment Interest

Interest must be paid on the relevant amount if it is not received on the day it is due, calculated at an annual rate of 2.5% above the Bank of England base rate.

VAT

As with the CIL liability, and fine or surcharge is outside of the scope of VAT