

## **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