

## **Consequences of non-payment**

The Community Infrastructure Levy is a tax levied by government. Should you fail to pay the CIL Charge within the prescribed timescale interest will be added to the late payment in accordance with Regulation 87 of the CIL Regulations. The Collecting Authority will impose surcharges on the outstanding liability in accordance with Regulations 85 of the CIL Regulations. Persistent failure to pay CIL liabilities due may result in the Collecting Authority imposing further surcharges, serving a CIL Stop Notice prohibiting further development on the site, and/or taking legal action to recover the debt due through a Liability Order.

Please see the [guidance published by the Department for Communities and Local Government](#) for more information, as well as the [Council's Guidance Notes](#).

## **CIL liabilities are a local land charge**

A CIL liability is also registered as a local land charge against the land affected by the relevant planning permission. This charge will be cancelled on full payment of the CIL liability. The local land charge for the amount of any relief granted will be cancelled seven years after commencement of development or, where a disqualifying event has occurred, on full payment of the amounts due.

## **Do you think we have made a mistake in our calculations?**

You can ask us to review our calculations within 28 days of the day of a Liability Notice being issued. The request for a review must be made before the development commences and must be made in writing (email or letter). If you are unhappy with the calculation following this review, or should the council not reply to your request within 14 days of receiving your request, you can appeal to the Valuation Office Agency within 60 days of the date on which the Liability Notice was issued. They can be contacted by telephone on 03000 501501 or via email at [asksvt@voa.gsi.gov.uk](mailto:asksvt@voa.gsi.gov.uk).

Please read both the Liability and Demand Notices carefully. It is important that you follow the requirements set out within the Demand Notice because your failure to do this may result in surcharges being added to the CIL liability. Persistent failure to pay CIL liabilities may result in the Collecting Authority imposing further surcharges, serving a CIL Stop Notice prohibiting further development on the site and/or taking legal action to recover the debt due through a Liability Order.

One of the development parties must also notify the Council of the intended commencement date of the chargeable development by submitting a [Commencement Notice \(Form 6\)](#) to the Council no later than the day before the day on which the chargeable development is to be commenced. A copy must also be served on each person known as an owner of the relevant land. The submission of a Commencement Notice to the Council will be formally acknowledged by the Council in writing. If a Commencement Notice has not been submitted to the Council in accordance with these requirements, this will affect the CIL amount payable and may affect entitlement to any relief previously applied for, including any self-build claim.

We have provided [separate advice on self-build claims](#).