East Cambridgeshire District Council

Community Infrastructure Levy (CIL) Instalment Policy

In accordance with Regulation 69B of the Community Infrastructure Levy Regulations 2010 (as amended 2011) East Cambridgeshire District Council will allow the payment of CIL by instalments as set out in the table below. This approach of allowing payments over a longer period will assist with cash flow and development viability.

This instalment policy came into effect on the 1st February 2013.

Total CIL Liability	Number of instalments	Payment period and amount
Amount less than	No instalments	100% payable within 60 days of
£30,000		commencement date*
Amounts between £30,001 - £100,000	Payable in 2 instalments	1st instalment of 25% payable within 60 days of commencement date 2nd instalment of 75% payable within 240 days of commencement date
Amounts between £100,001 - £500,000	Payable in 3 instalments	1st instalment of 25% payable within 60 days of commencement date 2nd instalment of 25% payable within 240 days of commencement date 3rd instalment of 50% payable within 365 days of commencement date But The full balance is payable upon occupation/opening of the first completed dwelling and or development; if this is earlier than the due instalment dates set out above, payment is due upon
		occupation.**
Amounts between £500,001 - £1m	Payable in 4 instalments	1st instalment of 20% payable within 60 days of commencement date 2nd instalment of 20% payable within 240 days of commencement date 3rd instalment of 30% payable within 365 days of commencement date 4th instalment of 30% payable within 540 days of commencement date
		But The full balance is payable on occupation/opening of the development if this is earlier than the due instalment dates set out above.

Amounts over £1m	Payable in 4 instalments	In principle, as set out above for amounts over £500,001, but instalments for this scale of development will be open to negotiation on an individual basis.

^{*}Charges will become due from the date that a chargeable development is commenced. The definition of commencement of development (see <u>section 56(4) of the Town and Country Planning Act 1990</u>) for levy purposes is the same as that used in planning legislation (i.e. 'material operations' on the site)

The instalments relate to the amount payable (the chargeable amount) as indicated on the Demand Notice. The commencement date will be the Commencement Notice date as advised by the developer under CIL Regulation 67.

In exceptional circumstances the Council may agree to vary the instalment policy where the CIL liability is below £1m or to apply an instalment policy where one was not previously in place. This will be done in consultation with the Chairman of Finance & Assets Committee and reported to the following Finance and Assets Committee.

Where outline planning permission permits development to be implemented in phases, each phase of the development, as agreed by East Cambridgeshire District Council, can be treated as a separate chargeable development. The approved instalment policy will, therefore, apply to each separate phase of the development and its associated separate chargeable amount.

Circumstances where the Instalment Policy will not apply

In accordance with the CIL Regulations 2010 (as amended 2011) this East Cambridgeshire CIL instalment policy will **not apply** in the following circumstances:

- a) Where a Commencement Notice has not been submitted prior to commencement of the chargeable development,
- b) Where nobody has assumed liability to pay CIL for the chargeable development on the intended day of commencement;
- c) An instalment payment has not been made in full within 30 days of the due date for the instalment payment
- d) A person has failed to notify East Cambridgeshire District Council of a disqualifying event within 14 days of a disqualifying event occurring. (Disqualifying events relate to when CIL relief has previously been granted and circumstances subsequently change).

Where the instalment policy does not apply, the chargeable amount must be paid in full within 60 days of the notified or deemed commencement date of the chargeable development or the date of the disqualifying event, whichever is the earliest. Surcharges will also apply for failure to submit Assumption of Liability Forms or Commencement Notices.

^{**}Once a site/dwelling becomes occupied if this is sooner than the last instalment date, this instalment payment becomes due at the point of occupation.