

GUIDANCE NOTE 5 – Payment by instalment policy

1.0 Introduction

The Council resolved to adopt and implement the Community Infrastructure Levy Charging Schedule on 13th November 2017. The report and associated supporting documents can be seen at [Agenda for Council on Monday, 13 November 2017, 7.00 pm | West Lindsey District Council](#).

From 22nd January 2018, West Lindsey Council implemented the Community Infrastructure Levy (CIL). CIL will apply to any planning decision that qualify from and including that date.

2.0 Instalment policy

In accordance with regulation 69B of the Community Infrastructure levy (amendment) regulations 2011. Following implementation, West Lindsey Council will allow the payment of CIL by instalments as set out in the table below.

Amount of CIL Liable Number of instalments

West Lindsey's payment Periods and Amounts:

Where the chargeable amount is less than £50,000

- Full payment will be required within 60 days of the commencement date or further period as set out by Regulation 70.

Where the chargeable amount is £50,000 - £300,000

- First instalment representing 25% of the chargeable amount will be required within 60 days of the commencement date; and
- The second instalment representing 75% of the chargeable amount will be required within 365 days of the commencement date.

Where the chargeable amount is above £300,000

- First instalment representing 25% of the chargeable amount will be required within 60 days of the commencement date;
- Second instalment representing 25% of the chargeable amount will be required within 365 days of the commencement date;
- Third instalment representing 25% of the chargeable amount will be required within 730 days of the commencement date; and

The fourth and final instalment representing 25% of the chargeable amount will be required within 1095 days of the commencement date.

In a few cases on larger developments we will accept transfer of land by instalment. These will be negotiated on a case by case basis with the planning officer dealing with the case.

Note: The total amount of CIL is that amount shown on the Liability Notice and will include any payment in kind as assessed by an independent person.

3.0 Instalment Policy Guidance notes

Regulation 70 of the Community Infrastructure Levy Regulations 2010 (as amended by the Community Infrastructure Levy (Amendment Regulations 2011) sets out the requirements that must be complied with in order to benefit from the CIL Instalment Policy.

The CIL instalment policy will apply in the following circumstances:

1. Where the Council has received the CIL form - **Assumption of Liability** form prior to commencement of the development (Regulation 70(1) (a)).
2. Where the Council has received the CIL form - **Commencement Notice** prior to commencement of the development (Regulation 70(1) (b))

If either of the above requirements are not complied with, the total CIL liable will become payable within 60 days of commencement of the development.

In addition surcharges may apply. (Please read [Guidance note 7 - Penalties and Surcharges](#)) if either the CIL form - **Assumption of Liability** form and or the CIL form - **Commencement notice** have not been submitted prior to the commencement date of the development.

Once the development has commenced the CIL payments must be made in accordance with the CIL instalment policy. Where there is a breach in payments, the total CIL liability will become payable in full immediately (Regulation (8) (a)).