Wandsworth Council Community Infrastructure Levy (CIL)

CIL Payments by Instalments Policy

This policy has been prepared in accordance with Regulation 69B of the Community Infrastructure Levy Regulations 2010 as amended.

Liability Notices Issued Prior to Commencement and Revised Liability Notices Issued for the same or a Lower Amount

Where the Council issued the relevant CIL Liability Notice prior to the commencement of development or has issued¹ a revised CIL Liability Notice for the same or a lower amount the Council will allow payment of CIL by Instalments according to the total amount of liability² as follows:

Amount of CIL Liability	Number of instalments	Payment Periods and Amounts
Any amount less than £20,000	No instalments	 Total amount payable within 60 days of commencement of development
Amounts equal to or more than £20,000 but less than £500,000	Four instalments	 £20,000 or 25%, which ever is the greater amount within 60 days of commencement of development. Balance payable in a further three instalments of equal amount within 120, 180, and 240 days of commencement of development
Amounts equal to or more than £500,000 but less than £2,000,000	Four instalments	 £250,000 payable within 60 days of commencement of development. Balance payable in a further three instalments of equal amount within 120, 180 and 240 days of commencement of development.
Amounts equal to or more than £2,000,000 but less than £8,000,000	Four instalments	 £500,000, payable within 60 days of commencement of development Balance payable in a further three instalments of equal amount within 180, 360 and 540 days of commencement of development.
Amounts equal to or more than £8,000,000	Four instalments	 £2,000,000, payable within 60 days of commencement of development Balance payable in a further three instalments of equal amount within 180, 360 and 540 days of commencement of development.

Revised Liability Notices Issued for a Higher Amount

Where the Council issued the relevant revised CIL Liability Notice³ for a higher amount after the commencement of development the Council will allow

payment of CIL by Instalments according to the total amount of liability² as follows:

Amount of CIL Liability	Number of instalments	Payment Periods and Amounts
Any amount less than £20,000	No instalments	 Total amount payable within 60 days of commencement of development plus the number of days between the commencement date and the issuing of the relevant Liability Notice
Amounts equal to or more than £20,000 but less than £500,000	Four instalments	 £20,000 or 25%, which ever is the greater amount within 60 days of commencement of development plus the number of days between the commencement date and the issuing of the relevant Liability Notice. Balance payable in a further three instalments of equal amount within 120, 180, and 240 days of commencement of development plus the number of days between the commencement date and the issuing of the relevant Liability Notice.
Amounts equal to or more than £500,000 but less than £2,000,000	Four instalments	 £250,000 payable within 60 days of commencement of development plus the number of days between the commencement date and the issuing of the relevant Liability Notice. Balance payable in a further three instalments of equal amount within 120, 180 and 240 days of commencement of development plus the number of days between the commencement date and the issuing of the relevant Liability Notice.
Amounts equal to or more than £2,000,000 but less than £8,000,000	Four instalments	 £500,000, payable within 60 days of commencement of development plus the number of days between the commencement date and the issuing of the relevant Liability Notice. Balance payable in a further three instalments of equal amount within 180, 360 and 540 days of commencement of development plus the number of days between the commencement date and the issuing of the relevant Liability Notice.
Amounts equal to or more than £8,000,000	Four instalments	 £2,000,000, payable within 60 days of commencement of development plus the number of days between the commencement date and the issuing of the relevant Liability Notice. Balance payable in a further three instalments of equal amount within 180, 360 and 540 days of commencement of development plus the number of days

between the commencement date and the issuing of the relevant Liability Notice.

Date of Effect: This policy comes into effect on 7th August 2017

¹ – Where the Council has issued a revised Liability Notice for a lower amount and previous payments have been made but there are still amounts outstanding, the Council will contact the Liable part to discuss whether any overpayments should be refunded or counted as a contribution towards the outstanding amount.

² - Note the total amount of liability is the amount shown on the Liability Notice and may include components for the London Borough of Wandsworth and the Mayor of London.

³ – Where the Council has issued a revised Liability Notice for a higher amount and previous payments have been made, the Council will treat the amounts received as payments towards the new instalments and will not refund any amounts received to date.