Mayoral and Wandsworth CIL Liability

Wandsworth Council is responsible for collecting the Mayoral and Wandsworth CIL in the Borough. Under the Community Infrastructure Levy (CIL) Regulations 2010 (as amended), you have a duty to supply information in relation to CIL liable development granted planning permission.

It is in the applicant's interest to complete and return the required forms detailed below as soon as possible. *Failure to do so prior to commencement will incur surcharges and/or disqualification from relief, with potentially significant financial implications*.

Form 1: Assumption of Liability

Liability should be assumed as soon as is reasonably practicable after planning permission has been granted. Under the CIL Regulations, the collecting authority may impose a surcharge of £50 for failure to assume liability and a further £500 if it is necessary for the CIL collecting authority to apportion liability, if a valid Assumption of Liability form has not been submitted prior to commencement of development.

Form 2: Claiming Exemption or Relief

If you are a charity and are undertaking development for charitable purposes or the development includes affordable housing you must claim exemption or relief using this form to be eligible for a reduction (partial or entire) in CIL liability. Charitable exemption and affordable (social) housing relief can only be claimed prior to the commencement of development, otherwise CIL is payable on the full development. The Mayor of London has decided not to offer discretionary charitable relief.

Form 7: Self Build Exemption Claim Form: Part 1

If you build or commission to have built a dwelling and it will be occupied as your sole or main residence you must claim exemption from the CIL chargeable amount using this form. A claim must be made and the exemption granted by the collecting authority prior to commencement of the development or the claim for relief will lapse and the CIL will be payable in full.

Forms 8 or 9: Self Build Annex or Extension Claim Form

If the development comprises of a residential annex or extension, you own a material interest in the dwelling and it is your sole or main residence you must use the correct form to claim exemption from the CIL. A claim must be made and the exemption granted by the collecting authority prior to commencement of the development or the claim for relief will lapse and the CIL will be payable in full.

Form 6: Commencement Notice

You must notify the CIL collecting authority before development commences of the date on which you intend to commence development, by submitting a valid Commencement Notice. If a valid Commencement Notice has not been submitted before development commences, a surcharge of 20% of the chargeable amount or £2,500 (which ever is the lower amount) will be imposed and payment of the total CIL amount will be due in full on the day that the collecting authority believes the development to have commenced and any exemption or relief you have been granted will be invalidated and that amount will be payable in full.

General information on CIL and all the CIL forms are available to download from the Planning Portal (<u>https://www.planningportal.co.uk/info/200126/applications/70/community_infrastructure_levy</u>). Details of the Mayoral CIL can be found on the GLA and TfL websites (<u>www.london.gov.uk</u>and <u>www.tfl.gov.uk</u>).

It is also your responsibility to notify us if:

- There is a change in the liable party (please use CIL form 1 Assumption of Liability, or form 3 Withdrawal of Assumption of Liability and form 4 Transfer of Assumed Liability).
- The liable party's contact details change.
- If any buildings are demolished before the CIL liable date, defined below.
- If, prior to the CIL liable date (defined below), any buildings to be demolished or converted change in their eligibility to be deducted from your CIL liability. For example, if existing buildings that were "in use" for a continuous period of at least six months cease to be "in use" or, conversely, are brought into use.

The CIL liable date is the "day planning permission first permits the chargeable development", which is defined in the CIL Regulations as the date at which development may commence.

Precise details of your payment arrangements and options will be contained in the demand notice that will be sent following submission of a valid Commencement Notice.

All CIL forms and notices must be sent to: Community Infrastructure Levy Planning and Transportation Environment and Community Services Wandsworth Council Town Hall London SW18 2PU

cil@wandsworth.gov.uk

Fax: 020 8871 6003 (marked FAO CIL)