

Appendix 1 to FCR 714

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 (“the **Regulations**”).

It sets out the applicable instalment policy for the following four factual situations:

1. Instalment Policy 1 - where Chargeable Development commenced on or prior to 23 March 2020 and where no revised Liability Notices have been issued after 23 March 2020;
2. Instalment Policy 2 – where Chargeable Development commenced on or prior to 23 March 2020 and where the Liability Notices were issued prior to commencement but a Revised Liability Notice for the same or different amount has been issued after 23 March 2020;
3. Instalment Policy 3 – where Chargeable Development commenced between 24 March 2020 and 31 October 2020 and a Liability Notice or a Revised Liability Notice for the same or different amount was issued prior to commencement; and
4. Instalment Policy 4 – where Chargeable Development commenced after 31 October 2020 and a Liability Notice or Revised Liability Notice for the same or different amount was issued prior to commencement.

Instalment Policy 1

Chargeable Development commenced on or prior to 23 March 2020 where the Liability Notices were issued prior to commencement and no Revised Liability Notices have been issued after 23 March 2020

For the avoidance of doubt, this Instalment Policy 1 shall apply to any Chargeable Developments where the Council has taken or is entitled to take enforcement action under Chapter 3 of the Regulations in respect of non-payment of CIL liability

Where the Council issued the relevant Liability Notice prior to the commencement of development and has not issued a revised Liability Notice for the same or different 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	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • £20,000 or 25%, whichever 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	<ul style="list-style-type: none"> • £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	<ul style="list-style-type: none"> • £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	<ul style="list-style-type: none"> • £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

Instalment Policy 2

Chargeable Development commenced on or prior to 23 March 2020 where the Liability Notices were issued prior to Commencement and a Revised Liability Notice for the same or different amount has been issued after 23 March 2020

Where the Council issued the relevant Liability Notice prior to the commencement of development and has issued¹ a Revised Liability Notice for the same or different 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	<ul style="list-style-type: none"> • Total amount payable within 180 days of commencement of development
Amounts equal to or more than £20,000 but less than £500,000	Four instalments	<ul style="list-style-type: none"> • £20,000 or 25%, whichever is the greater amount within 180 days of commencement of development • Balance payable in a further three instalments of equal amount within 300, 360, and 420 days of commencement of development
Amounts equal to or more than £500,000 but less than £2,000,000	Four instalments	<ul style="list-style-type: none"> • £250,000 payable within 180 days of commencement of development • Balance payable in a further three instalments of equal amount within 300, 360, and 420 days of commencement of development
Amounts equal to or more than £2,000,000 but less than £8,000,000	Four instalments	<ul style="list-style-type: none"> • £500,000, payable within 180 days of commencement of development • Balance payable in a further three instalments of equal amount within 360, 540 and 720 days of commencement of development
Amounts equal to or more than £8,000,000	Four instalments	<ul style="list-style-type: none"> • £2,000,000, payable within 180 days of commencement of development • Balance payable in a further three instalments of equal amount within 360, 540 and 720 days of commencement of development.

Instalment Policy 3

Chargeable Development commenced between 24 March 2020 and 31 October 2020 and a Liability Notice or Revised Liability Notice for the same or different amount was issued prior to commencement

Where the Council issued the relevant Liability Notice prior to 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	<ul style="list-style-type: none"> • Total amount payable within 180 days of commencement of development
Amounts equal to or more than £20,000 but less than £500,000	Four instalments	<ul style="list-style-type: none"> • £20,000 or 25%, whichever is the greater amount within 180 days of commencement of development • Balance payable in a further three instalments of equal amount within 240, 300, and 360 days of commencement of development
Amounts equal to or more than £500,000 but less than £2,000,000	Four instalments	<ul style="list-style-type: none"> • £250,000 payable within 180 days of commencement of development • Balance payable in a further three instalments of equal amount within 240, 300, and 360 days of commencement of development
Amounts equal to or more than £2,000,000 but less than £8,000,000	Four instalments	<ul style="list-style-type: none"> • £500,000, payable within 180 days of commencement of development • Balance payable in a further three instalments of equal amount within 360, 540 and 720 days of commencement of development
Amounts equal to or more than £8,000,000	Four instalments	<ul style="list-style-type: none"> • £2,000,000, payable within 180 days of commencement of development • Balance payable in a further three instalments of equal amount within 360, 540 and 720 days of commencement of development.

Instalment Policy 4

Chargeable Developments commenced after 31 October 2020 and a Liability Notice or Revised Liability Notice for the same or different amount was issued prior to commencement

Where the Council issued the relevant Liability Notice or Revised Liability Notice prior to the commencement of development, and commencement occurs after 31 October 2020 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	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • £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	<ul style="list-style-type: none"> • £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	<ul style="list-style-type: none"> • £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	<ul style="list-style-type: none"> • £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

Date of Effect: This policy comes into effect on 30 April 2020

The following terms have the same meaning as found in the Regulations:

'Chargeable Development' - Regulation 9.

'Liability Notice' and 'Revised Liability Notice' - Regulation 65.

'commenced' and 'commencement' - Regulation 7.

Footnotes

¹ – Where the Council has issued a Revised Liability Notice for the same or a different amount and previous payments have been made but there are still amounts outstanding in respect of the total amount of liability¹, the Council will treat the amounts received as payments towards the new instalments and will not refund any amounts received to date.

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