

# Notice of liability to pay Community Infrastructure Levy (CIL)

This notice is important – you need to read it, follow the instructions and keep it for your records.

It sets out the liabilities in relation to community infrastructure levy (CIL) following the grant of planning permission.

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Application No:	WD/2017/2419/F		
Applicant:	Abtec Ltd		
Location:	LAND TO SOUTH OF THE KING'S HE OF THE RECREATION GROUND, LC HAILSHAM, BN27 4DH		
Description of development:	RESIDENTIAL DEVELOPMENT COMPRISING NINE DWELLINGS AND ASSOCIATED WORKS.		
Liability Notice No:	WD/2017/2419/F/1		
	Further Liability Notices may be issued	d if circumstances change.	
Issued Date:	1 February 2022		
Who is liable:	Name and address	Category of recipient:	
	Abtec Ltd c/o Hobbs Parker Property Consultants Romney House Monument Way Orbital Park Ashford Kent TN24 0HB	<ul> <li>Can be one of: <ul> <li>Owner of the relevant land;</li> </ul> </li> <li>Leaseholder of the relevant land (7 or more years);</li> <li>Liability to pay CIL has been confirmed;</li> <li>A notice of chargeable development has been submitted;</li> <li>A deemed notice of chargeable development has been received;</li> <li>Have applied for further approval in line with a conditional grant of planning permission;</li> <li>Have applied for planning permission;</li> </ul>	

Amount of CIL liable:	The amount of CIL liable is £169,283.52	
Relief / exemption applied:	NONE APPLIED	
Reason for any relief / exemption:	NOT APPLICABLE	
CIL payable:	£169,283.52	
	If this is less than the CIL Liable amount you need to read the guidance notes attached to ensure you receive this exemption.	
Payment due date:	Full payment is payable within 30 days of the commencement of the development	
	Instalments for £500,000 to £1,500,000	
	First instalment (60% of the total) is payable within 30 days of commencement of the development.	
	Second instalment (40% of the total) is payable within 365 days of commencement of the development.	
	Instalments for £1,500,000+	
	First instalment (60% of the total) is payable within 30 days of commencement of the development.	
	Second instalment (20% of the total) is payable within 365 days of commencement of the development.	
	Third instalment (20% of the total) is payable within 730 days of commencement of the development.	

# **Example of how the CIL liability is calculated for Residential**

Chargeable area (A) = 
$$G_R - K_R - \left[\frac{G_R \times E}{G}\right]$$

 $\mathbf{G}$  = The gross internal area of the chargeable development  $\mathbf{G}_R$  = The gross internal area of the part of the development chargeable at rate R

 $K_R$  = The amount equal to the total gross internal area of all buildings (excluding any new build) on completion of the chargeable development providing:

- a) on the day the planning permission is granted the building has been in lawful use for the minimum of 6 months within the last 3 years;
- b) will be part of the chargeable development upon completion; and will be chargeable at rate R.

**E** = the total of the following:

- the gross internal areas of parts of in-use buildings that are to be demolished before completion of the chargeable development, added to
- ii) for the second and subsequent phases of a phased planning permission, the value Ex (as determined below), unless Ex is negative, provided that no part of any building may be taken into account under both of paragraphs (i) and (ii) above

119.00 sqm 119.00 sqm

**0.00** sqm

0.00 sqm  $Ex = E_P - (G_P - K_{PR})$   $E_P = E$  for the previous commenced phase of the planning permission.  $G_P =$  the value of G for the previously commenced phase of the planning permission.

 $\mathbf{K}_{PR}$  = The total of the values of the  $\mathbf{K}_{R}$  for the previously commenced phase of the planning permission.

#### The CIL Charge Calculation

CIL Charge = 
$$\frac{\mathbf{R} \times \mathbf{A} \times \mathbf{I}_{\mathbf{P}}}{\mathbf{I}_{\mathbf{C}}}$$

CIL Charge =  $\underbrace{£150.00}_{273.00} \times \underbrace{119.00}_{333.00} \times \underbrace{333.00}_{273.00}$ 

CIL Amount Liable = £21,773.08

## What to do if you don't agree with the calculation

If you think we have made a mistake in our calculation, you can ask us to review them. If you are unhappy with the calculation following this review, you can appeal to the Valuation Office Agency. Please see enclosed notes on Appeals Procedure.

# **Community Infrastructure Levy Guidance Notes**

You need to read this and understand how it will apply to you.

## Reliefs / exemptions

The following reliefs/exemptions are available. If you think you may qualify for any of these you will need to submit a claim form **before you start work**.

CIL Forms are available from the Planning Portal Website

- Self-build exemption for a dwelling
- Exemption for residential annexe or extensions
- Charitable relief
- Social housing relief

# FOR RESIDENTIAL EXTENSIONS WITH A SELF-BUILD EXEMPTION ONLY

No further documents are required to be submitted, i.e. you **do not** need to complete an Assumption of Liability Form or Commencement Notice

# FOR RESIDENTIAL ANNEXES WITH OR WITHOUT A SELF-BUILD EXEMPTION; EXTENSIONS WITHOUT A SELF-BUILD EXEMPTION FORM AND FOR RESIDENTIAL DWELLINGS (WITH AND WITHOUT SELF-BUILD EXEMPTIONS) THE FOLLOWING APPLIES:

Stages	What you must do	By when	Consequences of not carrying out your actions
Liability	/		
1.	You <b>must</b> submit assumption of Liability Form.	Before you start work including demolition.	<ul> <li>The Council will impose a surcharge of £50.00 - £500.00 per landowner.</li> <li>A surcharge of 20% or the total amount liable to a maximum of £2,500 (Non return of information notice).</li> </ul>

The Council has to know who is liable to pay the CIL before works start. If we need to serve an information notice to find out who is liable and it is not returned within 14 days a surcharge will apply.

Relief / Exemption					
	You <b>must</b> submit relief or exemption claim form.	work including	<ul><li>You lose the right to claim relief or exemption.</li><li>The full payment is required.</li></ul>		

You can only claim relief or exemption at this stage of the process. The council has no discretion over the consequences.

Commencement					
3.	You <b>must</b> submit the Community Infrastructure Levy (CIL) Form 6: Commencement Notice.	Before you start	<ul> <li>You lose the right to appeal the CIL calculation.</li> <li>A surcharge of 20% of the total amount liable to a maximum of £2,500.</li> </ul>		

You must notify the Council of the date you intend to start work and wait until you have received the Council's acknowledgement. The Council has no discretion over the consequences if you start work before you have received our acknowledgment.

Stages	What you must do	By when	Consequences of not carrying out your actions
Deman	d Notice		
4.	The Council will send you the CIL Demand Notice.	Issued on the day of commencement	You must make the payments by the dates they are due.
The Demand Notice will set out the amounts payable and the dates they are due.			

Stages	What you must do	By when	Consequences of not carrying out your actions	
Paymer	nts			
5.	You must make the payments.	By the due dates set out in the Demand Notice	<ul> <li>The right to pay by instalments will be lost if you do not pay the first instalment by the due date.</li> <li>Failure to pay on time will incur daily interest payments charged at 2.5% above the Bank of England base rate.</li> <li>After 30 days a further 5% is added to the original liability, subject to a £200 minimum.</li> <li>After 6 months a further 5% is added to the original liability, subject to a £200 minimum.</li> <li>After 12 month a further 5% is added to the original liability, subject to a £200 minimum.</li> <li>CIL Stop Notice Issued.</li> <li>Seizure of assets / any land owned, to recover the money due.</li> <li>Committal to prison.</li> </ul>	

Failure to make the payment on time will increase the amount you have to pay. The Council has no discretion over this. We will provide you with a calculation of your day by day charging schedule when we issue the Demand Notice.

A CIL stop notice prohibits development from continuing until payments are made. Before the stop notice is served. A warning will be issued to the people who are liable for the CIL. A warning notice will also be posted on the site itself. It is a criminal offence to continue with work after a stop notice has been issued. The offence is punishable by potentially unlimited fines.

If the Council is unable to recover the CIL amount due by seizing and selling your assets, it can ask the magistrates court to commit you to prison, for up to 3 months.

Stages	What you must do	By when	Consequences of not carrying out your actions
Comple	tion Of Works – Self Build Dwelling	Exemption	ns
6.	You must submit: a) Self Build Exemption Claim Form: Part 2, and b) Building Regulation Completion Certificate, and c) Title Deed of the property, and d) Council Tax Certificate, and e) Proof of occupation, two of: • Utility bill • Bank Statement • Electoral roll registration, and f) One of: • Approved claim for VAT reclaim for DIY house builders. • Proof of self build or Custom Build Warranty • Approved self build or custom build mortgage	Within 6 months of completion	<ul> <li>You lose the right to claim relief or exemption.</li> <li>The full payment is required.</li> </ul>

You must notify the Council when the works have completed. When we receive the completion form we will record the beginning of the three year period that you need to remain in the property for the relief/exemption to apply. The Council has no discretion over this.

Chang	Change of Circumstances				
	You need to tell the Council if you sell the land or property without implementing the planning permission.		The liability needs to be transferred to the new owner(s).		
7.	For self-build new dwellings and annexes you need to tell the Council if:  a) You rent the property out within the 3 year period from completion. b) You sell the property within the 3 year period from completion.		<ul> <li>You lose the right to relief or exemption as a self build.</li> <li>The full payment is required.</li> </ul>		

The Council needs to know to ensure the correct CIL payment is made by the liable person. The Council has no discretion over this.

#### CIL registration as a land charge

This CIL liability is registered as a local land charge against the land affected by the planning permission in this notice. This charge will be cancelled on full payment of this liability. Where relief/exemption has been granted, the charge will be cancelled three years after completion of the development.

Details relating to CIL together with the charging schedule are available on our website – <a href="https://www.wealden.gov.uk/cil">www.wealden.gov.uk/cil</a>

If you have any questions regarding CIL please email: planning@wealden.gov.uk

# **Appeal Procedure Guidance Notes**

# **Community Infrastructure Levy Appeals**

Appeals can be made against all aspects of the Community Infrastructure Levy (CIL) collection and enforcement system. Social housing relief and exceptional circumstances relief do not have an appeal system.

#### Appeal against the calculation of CIL

If you think that the CIL amount has been calculated incorrectly, you need to ask the Council to review the calculation. You must make this request in writing, before you start work (including demolition) and within 28 days of the date the liability notice was issued. You should include any relevant evidence to support your request.

# How the Council will conduct the review and notify you of the outcome

The CIL amount and its calculation will be reviewed by a more senior officer than the one who carried out the original assessment. We must notify you of the decision of the review within 14 days of receiving your request, including our explanation.

You must not start work (including demolition) until you have received the outcome of your appeal. If you do start work then the original amount of CIL liable will become payable in full, as set out in the demand notice.

#### Further appeal, following the outcome of the Council's review of the CIL calculation

If you disagree with the review decision or have not been notified by the Council within 14 days, then you can appeal to the Valuations Office Agency (VOA). This appeal application must be made no later than 60 days from the date the liability notice was issued and the development must not have started.

You will lose your right to appeal if the development starts whilst you are waiting for the decision of your appeal.

## Appeals against the apportionment of liability for the levy

If you think the CIL liable amount has been apportioned incorrectly. You need to appeal to the Valuation Office Agency to review the apportionment. The appeal application must be made within 28 days of the date the Demand Notice was issued. You should include any relevant evidence to support your request.

Where an appeal application is accepted by the VOA, any demand notices (including surcharges) relating to the development in question will be suspended pending the outcome of the appeal.

**Contact:** Valuation Office Agency

Statutory Valuations Team

SVT Hub BP5202 Dunstanburgh House Benton Park View

Longbenton

Newcastle Upon Tyne

NE98 1ZZ

**Email**: cil.appeals@voa.gsi.gov.uk

# Appeals against the Councils decision that the development has started

You may appeal to the Planning Inspectorate if you think the date the works started has been wrongly determined. The appeal must be made within 28 days of receiving the Demand Notice.

Where an appeal application is accepted by the Planning Inspectorate, any enforcement decisions and Demand Notices relating to the deemed date of commencement, including the imposition of any surcharges, will be suspended pending the outcome of the appeal.

# Appeals against enforcement action regarding CIL

Where the Council's payment procedure is not followed the CIL regulations include a number of provisions that enable the Council to take enforcement action to recover the CIL.

If you think that the Council's enforcement action is unwarranted or has been taken in error, you are encouraged in the first instance to contact us to try and resolve the issue. If the issue can not be resolved quickly a formal appeal application must be made to the Planning Inspectorate no later than 28 days from the date of your enforcement notification.

#### Formally appealing against a surcharge

You may appeal against the following:

- The claimed breach which led to the surcharge did not occur;
- The Council did not serve a liability notice in respect of the chargeable development to which the surcharge relates; or
- That the surcharge has been calculated incorrectly.

An appeal application must be made to the Planning Inspectorate within 28 days of the surcharge being applied.

Appealing against a surcharge will suspend its effect until the Planning Inspectorate has decided the appeal.

**Contact:** The Planning Inspectorate

Registry/Scanning Room

3/01 Kite Wing

Temple Quay House

2 The Square Temple Quay

Bristol BS1 6PN

**Email:** enquiries@pins.gsi.gov.uk

**Telephone**: 0303 444 5000

If you have any questions regarding CIL please email: planning@wealden.gov.uk