Community Infrastructure Levy (CIL) Surcharges and Interest



The following table is in line with Part 9 of the Community Infrastructure Levy Regulations 2010 (as amended).

Surcharges and Interest

| Failure to assume liability | Surrey Heath will impose a surcharge of £50 on each person liable to pay CIL in respect of a chargeable development if 1. nobody has assumed liability to pay CIL in respect of the chargeable development; and 2. that the chargeable development has commenced. |
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| Apportionment of liability | When Surrey Heath is required to apportion liability to pay CIL between each material interest in the relevant land, it will impose a surcharge of £500 in respect of each of those interests |
| Failure to submit a notice of chargeable development | Surrey Heath will impose a surcharge equal to 20% of the chargeable amount payable in respect of the development or £2,500 whichever is the lower amount. |
| Failure to submit a commencement notice | When a chargeable development has commenced before Surrey Heath receive a valid commencement notice we will impose a surcharge equal to 20% of the chargeable amount or £2500 whichever is the lower amount. |
| Disqualifying events | If a person who is required to notify the relevant authority of a disqualifying event, fails to do so before the end of the period of 14 days beginning with the day on which the disqualifying event occurs, Surrey Heath will impose a surcharge equal to 20% of the chargeable amount or £2,500, whichever is the lower amount. |

| Late payment | When the CIL payment due is not received in full after the end of the period of 30 days beginning with the day on which the payment is due, Surrey Heath will impose a surcharge of 5% of the monies due or £200 whichever is the great amount. |
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| Failure to comply with an information notice | When a person fails to comply with any requirement of an information notice before the end of the period of 14 days beginning with the day on which the notice is served, Surrey Heath will impose a surcharge of 20% of the relevant amount of £1000 whichever is the lower amount. |
| Late Payment Interest | If CIL payment due is not received on the date it is due, late payment interest will be added. Late payment interest is calculated from the period starting on the day after the payment was due and ending on the day the unpaid amount is received, at an annual rate of 2.5% above the Bank of England base rate. |