

East Suffolk Community Infrastructure Levy

Instalment Policy

1st August 2023



This document is the East Suffolk Community Infrastructure Levy (CIL) Instalment Policy. The East Suffolk CIL Instalment Policy sets out the arrangements for the collection of CIL in accordance with Regulation 69B of the CIL Regulations 2010 (as amended).

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1. Introduction

- 1.1 The CIL Regulations set a default requiring full payment of the Levy charge within 60 days of the commencement of the chargeable development. However, under Regulation 69B of the Community Infrastructure Levy Regulations 2010 (as amended) it is permissible for a CIL Charging Authority to establish an Instalment Policy, offering developers more flexible payment arrangements.
- 1.2 The Council will resolve to adopt and implement the East Suffolk Community Infrastructure Levy Instalment Policy on 1st August 2023. The report and associated supporting documents can be seen at:

www.eastsuffolk.gov.uk/planning/developer-contributions/community-infrastructure-levy/cil-rates/
- 1.3 The East Suffolk Instalment Policy will be effective on or after 1st August 2023 and will supersede the Suffolk Coastal and Waveney CIL Instalment Policies.
- 1.4 Where existing permissions have not yet commenced and liability has been assumed, a revised Liability Notice reflecting the new East Suffolk Instalment Policy will be issued.

2. Application of the Instalment Policy

- 2.1 Regulation 70 of the Community Infrastructure Levy Regulations 2010 (as amended by the Community Infrastructure Levy (Amendment Regulations 2011) sets out the requirements that must be complied with to benefit from the CIL Instalment Policy.
- 2.2 The CIL Instalment Policy will apply in the following circumstances:
 - 1) Where the Council has received a valid CIL form 2 - **Assumption of Liability** form prior to commencement of the development (Regulation 70(1)(a), and
 - 2) Where the Council has received a valid CIL form 6 - **Commencement Notice** prior to commencement of the development (Regulation 70(1) (b))
- 2.3 Where a phased planning permission is granted, Regulation 9.4 requires that each phase is treated as a separate chargeable development. Each separate phase is liable for its own CIL contribution and can pay in line with the instalments policy, where valid forms are received prior to commencement.
- 2.4 Once the development has commenced, the CIL payments must be made in accordance with the CIL instalment policy. Where instalments do not clear the Council's bank account by the due date, the total CIL liability will become payable in full immediately (Regulation (8) (a)).
- 2.5 Where instalments are missed, are paid late or the CIL becomes due immediately and in full, late payment interest will apply in accordance with CIL Regulation 87.

3. Instalments

CIL Liability	Number of instalments	Payment periods and amounts
Any amount equal or less than £10,000.00	2	<ul style="list-style-type: none"> ▪ 50% of the chargeable amount¹ within 90 days (3 months) of the commencement date² ▪ the remaining 50% of the chargeable amount within 180 (6 months) days of the commencement date
Amounts between £10,000.01 to £50,000.00	3	<ul style="list-style-type: none"> ▪ 34% of the chargeable amount within 90 days (3 months) of the commencement date ▪ 33% of the chargeable amount within 270 days (9 months) of the commencement date ▪ 33% of the chargeable amount within 360 days (12 months) of the commencement date
Amounts between £50,000.01 to £100,000.00	4	<p>Equal instalments of 25% of the chargeable amount within</p> <ul style="list-style-type: none"> ▪ 90 days (3 months) ▪ 180 days (6 months) ▪ 270 days (9 months) ▪ 360 days (12 months) <p>of the commencement date</p>
Amounts between £100,000.01 to £500,000.00	4	<p>Equal instalments of 25% of the chargeable amount within</p> <ul style="list-style-type: none"> ▪ 90 days (3 months) ▪ 270 days (9 months) ▪ 360 days (12 months) ▪ 540 days (18 months) <p>of the commencement date</p>
Amounts over £500,000.01	5	<p>Equal instalments of 20% of the chargeable amount within</p> <ul style="list-style-type: none"> ▪ 90 days (3 months) ▪ 270 days (9 months) ▪ 360 days (12 months) ▪ 540 days (18 months) ▪ 730 days (24 months) <p>of the commencement date</p>

¹ This is the amount as set out in the liability notice

² The commencement date is the commencement notice date as advised by the developer under CIL Regulation 67

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