

Somerset West and Taunton Council

Community Infrastructure Levy (CIL)

Instalment Policy

In accordance with Regulation 69B of the Community Infrastructure Levy (Amendment) Regulations 2011, Somerset West and Taunton Council will allow the payment of CIL by instalments.

As permitted under Regulation 9 (4) of the Community Infrastructure Levy Regulations 2010 (as amended), where outline planning permission has been granted which permits development to be implemented in phases, each phase of the development as agreed by Taunton Deane Borough Council is a separate chargeable development, and the instalment policy will therefore apply to each separate chargeable development and the associated separate chargeable amount.

This policy will not apply in the case of any one or more of the following:

- a. A Commencement Notice has not been submitted prior to commencement of the chargeable development, as required by Regulation 67 of the Community Infrastructure Levy Regulations 2010 (as amended);
- b. On the intended date of commencement
 - (i) No-one has assumed liability to pay CIL in respect of the chargeable development;
 - (ii) A Commencement Notice has been received by Somerset West and Taunton Council in respect of the chargeable development; and
 - (iii) Somerset West and Taunton Council has not determined a deemed commencement date for the chargeable development and payment is therefore required in full (as specified in Regulation 71 of the Community Infrastructure Levy Regulations 2010 (as amended));
- c. A person has failed to notify Somerset West and Taunton Council of a disqualifying event before the end of 14 days beginning with the day on which the disqualifying event occurs, as per the Community Infrastructure Levy Regulations 2010 (as amended);
- d. An instalment payment has not been made in full after the end of the period of 30 days beginning with the day on which the instalment payment was due, as per the Community Infrastructure Levy Regulations 2010 (as amended).

Where the instalment policy is not applicable, the amount must be paid in full at the end of the period of 60 days beginning with the notified or deemed commencement date of the chargeable development or the date of the disqualifying event, whichever is the earliest, unless specified otherwise within the Community Infrastructure Levy Regulations 2010 (as amended).

Once the development has commenced, all CIL payments must be made in accordance with the CIL Instalment Policy. Where a payment is not received in full on or before the day on which it is due, the total CIL liability becomes payable in full immediately.

The Instalment Policy takes effect on 1 April 2014, the date of the introduction of the Somerset West and Taunton Council Community Infrastructure Levy.

Total CIL liability	Number of instalments and amount payable	Payment period
Amount less than £16,000 or the amount due in respect of a single dwelling	Payable in two instalments	1 st instalment of 50% payable within 60 days of the commencement date 2 nd instalment of 50% payable within 120 days of the commencement date
Amount between £16,000 and £50,000 in respect of two or more dwellings	Payable in three instalments	1 st instalment of 25% payable within 60 days of the commencement date 2 nd instalment of 25% payable within 120 days of the commencement date 3 rd instalment of 50% payable within 180 days of the commencement date
Amount between £50,000 and £500,000	Payable in three instalments	1 st instalment of 25% payable within 90 days of the commencement date 2 nd instalment of 25% payable within 225 days of the commencement date 3 rd instalment of 50% payable within 360 days of the commencement date
Amount over £500,000	Payable in three instalments	1 st instalment of 25% payable within 90 days of the commencement date 2 nd instalment of 25% payable within 405 days of the commencement date 3 rd instalment of 50% payable within 720 days of the commencement date

Nothing in this policy prevents payments being made at earlier times than specified above.