

## 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	Bracknell Forest Council will impose a surcharge of £50 on each person liable to pay CIL in respect of a chargeable development if: <ol style="list-style-type: none"> <li>1. Nobody has assumed liability to pay CIL in respect of the chargeable development</li> <li>2. That the chargeable development has commenced</li> </ol>
Apportionment of liability	When Bracknell Forest Council 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	Bracknell Forest Council 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 Bracknell Forest Council received a valid commencement notice, we will impose a surcharge equal to 20% of the chargeable amount or £2,500 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, Bracknell Forest Council 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, Bracknell Forest Council will impose a surcharge of 5% of the monies due or £200 whichever is the greater amount.
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, Bracknell Forest Council will impose a surcharge of 20% of the relevant amount or £1,000 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 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.

*All surcharges and interest payments are due within 7 days of date of invoice.*

### **The CIL stop notice**

Sometimes collecting authorities may believe that interest and late payment surcharges will be ineffective in securing payment of the overdue CIL. In such circumstances, collecting authorities may decide to serve a CIL stop notice on the development in question. A CIL stop notice prohibits development from continuing until payment is made. Continuing to develop in the presence of such a notice is a criminal offence, punishable by potentially unlimited fines.

Before serving a CIL stop notice however, a Collecting Authority will first issue a warning to the person liable to pay the amount, the land's owners, occupiers and all those who the Collecting Authority deem will be affected by the notice. It will also post a warning on the site itself. This warning will state that continued non-payment may result in a CIL stop notice being issued. It will also set out the amount overdue and the number of days after which a CIL stop notice may be served if payment continues not to be made. If payment is not made by the end of this period, a Collecting Authority may serve a stop notice which will prohibit development with immediate effect immediately until payment of the outstanding amount is made.

### **Distrain on goods (asset seizure)**

When you fail to pay CIL, a Collecting Authority may seek a court's consent to seize and sell your assets to recover the money due. These assets may include any land you hold. The Collecting Authority must send you notice of its intention to do so beforehand.

### **Committal to prison**

If you continue to evade paying CIL, the Collecting Authority can ask a magistrates' court to commit you to prison for no more than three months. To do this, the Collecting Authority must be able to demonstrate to the court that it has been unable to recover the CIL amount due by seizing and selling your assets and land.