

Finance

HEAD OF SERVICE : Simon Hewings



Mr Cole Bates
Feltham Properties
42 London Road
Newbury
RG14 1LA

CONTACT OFFICER : CIL Team

communityinfrastructure@southandvale.gov.uk
Tel : 01235 422600

Abbey House Abbey Close
ABINGDON OX14 3JE

21 June 2024

Dear Mr Bates

CIL Reference: 7370

Application Reference : P23/V2385/RM

At : 25 Orchard Way Harwell Didcot OX11 0LQ

Reserved Matters application for the details of appearance, landscaping, scale, and layout following Outline Approval P21/V0679/O(Outline application for access for residential development of up to 5 dwellings).(Amended plans and information received 21 March 2024 as set out in accompanying agent cover letter)

Please find enclosed the Liability Notice for Community Infrastructure Levy (CIL) relating to the above application. Please read it carefully.

This details the CIL liable amount, which becomes payable when development is commenced. Please check the liable amount and contact us within 28 days when you think that the amount has not been calculated correctly.

Please note that you need to send us:

- CIL Form 2 (Assumption of Liability) if you have not done this already and
- CIL Form 6 (Commencement Notice) **before development commences.**

All CIL Forms can be downloaded from the council's or planning portal's website www.planningportal.gov.uk/cil. For convenience we have attached CIL Form 6.

We do not need to receive a Commencement Notice when we have granted self build relief for a residential extension.

Failure to follow the CIL procedure will result in additional surcharges being added, the loss of CIL exemption/relief and the ability to pay by instalments. Please refer to the section 'Consequences of not following CIL procedure' on our website.

Please note that commencement is considered as started when any work has been carried out, including: erecting a building, demolition, digging a trench, laying underground pipes or mains, any operation to construct a road, or any change in the use of land that is classed as material development.

Upon receipt of the Commencement Notice you will then receive a Demand Notice setting out the payment details, except where an exemption/relief has been granted and the CIL liability will be nil. **Please note, even when an exemption/relief has been granted for an annex and/or house a commencement notice must be submitted before development starts.**

The liability will be kept on the land charge register for i. three years (when a self build exemption has been granted), ii. for seven years (when social housing relief was granted) or iii. until full payment has been received.

You must inform the council if a self-build dwelling no longer qualifies for the exemption/relief (sale or let). If this is the case the exemption/relief would be withdrawn from the dwelling(s) in question and CIL would become payable.

Claiming exemption/relief

It is not possible to grant exemption/relief once development has started - the council must receive forms and grant an exemption/relief before development commences. Do not carry out any works before the exemption has been granted.

Please note exemptions/reliefs are not granted automatically - they must be applied for and it is important that the claimant must assume liability to pay CIL by submitting the CIL Form 2 (Assumption of Liability) and then sending in the relevant forms. Please refer to our website.

- CIL Form 7 Part 1: Self- Build Exemption Claim.
- CIL Form 8: Residential Annex Exemption Claim.
- CIL Form 9: Residential Extension Exemption Claim.
- CIL Form 10: Charitable and/or Social Housing Relief Claim.

(Please note that all CIL forms must be completed and signed by the claimant/liable person.)

When an exemption/relief is granted the council will inform the claimant of its decision, which is reflected in the Liability Notice.

The liability notice shows any other parties who have also received a copy of the liability. Please note that any changes to the enclosed Liability Notice (contact details of liable person, exemption/relief granted) will result in the sending of a revised Liability Notice. For this reason it is important to update the council on any changes to the liable person.

If you have any questions relating to this notice or to CIL, please contact Vale of White Horse District Council as soon as possible to discuss.

Yours sincerely



Simon Hewings
Head of Finance

extension you may be able to claim "self-build exemption" and not pay any CIL if you meet the "self-build" criteria contained in the CIL Regulations.

Please see the guidance published by the Department for Communities and Local Government for more information. <http://planningguidance.planningportal.gov.uk/blog/guidance/community-infrastructure-levy/>

When will this CIL amount be due for payment

If the payment procedure is followed correctly, this CIL amount will be payable as follows:

Total CIL Liability: Up to £30,000

Number of instalments: 1

Payment Tranche Period: 100% payable within 60 days

Total CIL Liability: £30,000 to £150,000

Number of instalments: 3

Payment Tranche Period: 1st instalment - 20% payable within 60 days, 2nd instalment - 40% payable within 180 days, 3rd instalment - 40% payable within 1 year

Total CIL Liability: Over £150,000

Number of instalments: 3

Payment Tranche Period: 1st instalment - 20% payable within 60 days, 2nd instalment - 40% payable within 1 year, 3rd instalment - 40% payable within 2 years

Note that this instalment policy may alter but we will contact you if this occurs.

Some, or the entire amount, may also be paid by transferring land to the CIL charging authority or another beneficiary agreed with the charging authority. See the accompanying note "Paying CIL in the Form of Land" for more information.

Before development commences the CIL collecting authority needs to be notified:

- a. Who will pay the amount, by assuming liability using CIL Form 2 "Assumption of Liability"; (if we have not received this form already)**
- b. The date on which you intend to commence development, by submitting a valid commencement notice (Form 6).**
- c. In cases where development grants permission by way of general consent, such as permitted development, prior approval and lawful development certificate, you need to submit CIL Form 5 prior to commencement.**

A blank commencement notice for you to complete is enclosed with this notice.

Precise details of your payment arrangements and options will be contained in the demand notice that will be sent following submission of a valid commencement notice.

If this procedure is not followed, payment of the CIL amount will be due in full on the day that development commences. If a valid commencement notice has not been submitted before development commences, payment of the CIL amount will be due in full on the day that the collecting authority believes the development to have commenced.

Consequences of Non-payment

If you fail to follow the payment procedure described above, the collecting authority may impose surcharges on this liability. Persistent failure to pay CIL liabilities due may result in the collecting authority imposing surcharges, serving a CIL stop notice prohibiting further development on the site and/or taking action to recover the debt due. Please see the Department for Communities and LG website for more information.

The amount of CIL liability in this notice is a local land charge

This CIL liability has been 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.

New liability notices may be issued

Any change in the details contained in this notice (including calculation of the chargeable amount or amount of relief granted) will lead to the collecting authority issuing a new liability notice.

Do you think we have made a mistake in our calculations

You can ask us to review the calculations. If you are unhappy with the result of this review, you can appeal to the Valuation Office Agency. Please see enclosed note on "Appeals Procedure".

Other recipients of this notice who are jointly liable to pay CIL or have jointly assumed liability to pay CIL

Name and address of other recipient(s) of this notice	Category of recipient
--------------------------------------------------------------	------------------------------

Can be one of:

- | Owner of the relevant land;
- | Leaseholder of the relevant land (7 or more years)
- | Party has assumed liability to pay CIL due;
- | Party has submitted a notice of chargeable development;
- | Party who has received deemed Notice of Chargeable Development
- | Party has applied for further approval in line with a conditional grant of planning permission;
- | Party applied for planning permission

This notice has also been copied to the following recipients:

Name and address of other recipient(s) of this notice	Category of recipient
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Land Charges

Land Charges

Michael Sunderland
The Old Post Office
20b Ropergate
Pontefract
WF8 1LY

Agent

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Paying CIL in the form of land

It should be noted that it has been decided by this charging authority that payment in kind via land transfer or infrastructure will not be accepted and it has therefore not set or published any policy procedures for such circumstances.

Planning obligations entered into under section 106 of the Town and Country Planning Act 1990 may include land transfer options but this may not be deducted from any charge due through the Community Infrastructure Levy.

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CIL Appeal Procedure

CIL APPEAL PROCEDURE

Appeals can be made against all aspects of the CIL collection and enforcement system.

CHARGEABLE AMOUNT

If you feel that the amount of the Community Infrastructure Levy set out in your liability notice has been calculated incorrectly, you can ask the levy collecting authority for a review of the chargeable amount, within 28 days from the date on which the liability notice (that outlines the chargeable amount) was issued. You may also submit whatever evidence in writing you may feel is appropriate to support your request to the levy collecting authority.

The collecting authority is required to review the calculation. This review must be carried out by someone who is senior to the person who made the original calculation, and who had no involvement in that original calculation. A decision must be issued within 14 days, and this decision cannot be reviewed again.

However, where development is commenced before you receive notification of this decision, the review will lapse, and the original amount will become due for payment in the manner set out in the demand notice.

If you are still dissatisfied with the collecting authority's decision or have not been notified within 14 days, you may appeal to the Valuations Office Agency (VOA). This appeal must be made no later than 60 days beginning with the day on which the liability notice was issued.

APPORTIONMENT OF LIABILITY

If you feel that the apportionment of liability is not correct you can ask the levy collecting authority for a review. If you are still dissatisfied with the decision you may appeal to the Valuation Office Agency. Any such appeal must be made within 28 days of receiving the demand notice by the levy collecting authority.

The appeal can only be made by the 'owner of a material interest' (defined in Regulation 4(2)) in the 'relevant land' (defined in Regulation 2). An appeal to the Valuation Office Agency can only be made against an apportionment of the liability made under Regulation 34.

CHARITABLE RELIEF

If you feel that the charitable relief is not correct you can ask the levy collecting authority for a review. If you are still dissatisfied with the decision you may appeal to the Valuation Office Agency. Any such appeal must be made within 28 days of the collecting authority's decision on the claim for charitable relief. An appeal can be made to the Valuation Office Agency only if it is considered that the collecting authority has incorrectly determined the value of the interest in land used in an apportionment assessment. The appeal can only be made by an 'interested person' (defined in Regulation 112(2)(b)).

Development must not have commenced.

RESIDENTIAL ANNEXE EXEMPTION

You may appeal to the Valuation Office Agency if you consider that the collecting authority has incorrectly determined that the annexe is not wholly within the grounds of the main dwelling. Any such appeal must be made within 28 days of the collecting authority's decision on the claim for an exemption. The appeal can only be made by the person who was granted the exemption.

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Development must not have commenced.

SELF BUILD EXEMPTION

You may appeal to the Valuation Office Agency if you consider that the collecting authority has incorrectly determined the value of the exemption allowed. Any such appeal must be made within 28 days of the collecting authority's decision on the claim for an exemption. The appeal can only be made by the person who was granted the exemption for self-build housing.

Development must not have commenced.

Appeals to the independent Valuation Office Agency need to be submitted on a form provided by the Agency.

SURCHARGES

You may appeal to the Planning Inspectorate if you are aggrieved at a decision of a collecting authority to impose a surcharge. Any such appeal must be made within 28 days of the surcharge being imposed.

COMMENCEMENT NOTICE

The person whom a demand notice is served may appeal to the Planning Inspectorate on the grounds that the date of commencement has been wrongly determined. Any such appeal must be made within 28 days of the date the demand notice was issued.

ISSUING OF A STOP NOTICE

You may appeal to the Planning Inspectorate if you are aggrieved at a decision of a collecting authority to impose a levy stop notice. Any such appeal must be made within 60 days of the date when the stop notice takes effect.

Appeals related to enforcement (surcharges, commencement notices and stop notices) should be submitted to the Planning Inspectorate. All appeals to the Planning Inspectorate must be made using the form published by the Secretary of State (or forms substantially to the same effect). This can be found on the Planning Portal website.

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Consequences of not following CIL procedure

This note sets out the possible consequences of not following the CIL payment procedure.

SURCHARGE FOR FAILING TO ASSUME LIABILITY BEFORE COMMENCEMENT

Failure to assume liability before the commencement of development may result in the CIL collecting authority imposing a surcharge of £50 per landowner subsequently discovered. This surcharge ensures that the costs of establishing the identities of landowners are borne by the liable parties.

SURCHARGE WHERE APPORTIONMENT IS NECESSARY

Further, where CIL collecting authorities have to apportion liability between one or more owners of the land, they may also impose a surcharge of £500 per owner. This is to ensure the costs of this apportionment are borne by the owners in question. Both these surcharges are in addition to the loss of payment rights that result from failing to assume liability before the commencement of development.

WHAT HAPPENS IF A VALID COMMENCEMENT NOTICE IS NOT SUBMITTED BEFORE DEVELOPMENT COMMENCES?

Failure to submit a valid commencement notice before development commences may result in the CIL collecting authority imposing a surcharge of 20% of the CIL amount due, up to a maximum of £2,500.

SURCHARGE FOR FAILING TO COMPLY WITH AN INFORMATION NOTICE

Failure to comply with the any requirement of an information notice within 14 days of the notice being served, may result in a CIL collecting authority imposing a surcharge. This would be of 20% of the CIL amount due, up to a maximum of £2,500.

LATE OR NON-PAYMENT

Late payment interest

Failure to pay CIL on time will result in the imposition of late payment interest by the CIL collecting authority at 2.5 percentage points above the Bank of England base rate.

Late payment surcharge

Continued failure to pay CIL may result in the CIL collecting authority imposing one or more late payment surcharge. Such surcharges will be imposed in the following manner:

1. Five per cent of the outstanding amount where payment is still overdue after 30 days, subject to a £200 minimum
2. Five per cent of the outstanding amount where payment is still overdue after six months, subject to a £200 minimum
3. Five per cent of the outstanding amount where payment is still overdue after 12 months, subject to a £200 minimum.

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

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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 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.

DISTRAINT 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.



Community Infrastructure Levy (CIL) Form 6: Commencement Notice

Please complete using block capitals and black ink.

Details of Development

A: Planning Application reference /
Notice of Chargeable Development:

P23/V2385/RM (7370)

B: Development Commencement Date:

C: Liability Notice reference:

CIL007370/1

Development permitted by A will commence on B. This will trigger the levy liability described in C.

Site address:

At : 25 Orchard Way Harwell Didcot OX11 0LQ

Description of development:

Reserved Matters application for the details of appearance, landscaping, scale, and layout following Outline Approval P21/V0679/O(Outline application for access for resic

Details of person sending this notice

Title: First name:

Last name:

Address 1:

Address 2:

Address 3:

Town:

County:

Country:

Postcode:

Telephone number

Country code: National number: Extension number:

Email address (optional):

Please state your interest in the site:

Liable Party Landowner Applicant Agent

Other (please give details)

Details of collecting authority to whom the notice is being sent

Title: First name:

Last name:

Address 1: **Vale of White Horse District Council**

Address 2: **Finance**

Address 3: **Abbey House, Abbey Close**

Town: **ABINGDON**

County: **Oxfordshire**

Country: **UK**

Postcode: **OX14 3JE**

Telephone number

Country code: National number: Extension number:

+44 (01235) 422600

Email address (optional):

communityinfrastructure@southandvale.gov.uk

Declaration

By signing this declaration:

- I acknowledge that if the intended date of commencement changes, failure to notify the CIL collecting authority before development commences of this date with a new commencement notice will result in the CIL amount being due for payment in full on the date of commencement.
- I also acknowledge that failure to notify the CIL collecting authority of the intended date of commencement by submitting a commencement notice in advance of this date will result in the CIL collecting authority imposing a surcharge of 20% of the amount of CIL due for payment, up to a maximum of £2,500 (the surcharge is discretionary in respect of exceptional circumstances relief).
- I also confirm my understanding that:
 - If my Liability or Revised Liability Notice for CIL was issued before 1 September 2019; **and**
 - If I have either been granted an exemption or relief from the levy, or will be seeking an exemption or relief from the levy (which I understand must be granted prior to commencement of the development)

That failure to notify the CIL collecting authority of the intended date of commencement by submitting a commencement notice in advance of this date will nullify any exemption or relief I have previously obtained, and make me liable for the levy (except in respect of exceptional circumstances relief), and that a surcharge may also be applied.

- I confirm that a copy of this notice has been served on all persons known to me as an owner of the land on which the chargeable development will be built.

For the purpose of CIL, an owner is an owner of a freehold interest in the relevant land or a leasehold interest in the relevant land of 7 years or more from the date planning permission first permits the chargeable development.

Signed:

Date (DD/MM/YYYY):

It is an offence for a person to knowingly or recklessly supply information which is false or misleading in a material respect to a charging or collecting authority in response to a requirement under the Community Infrastructure Levy Regulations (2010) as amended (regulation 110, SI 2010/ 948). A person guilty of an offence under this regulation may face unlimited fines, two years imprisonment, or both.