Horsham District Council

Community Infrastructure Levy Enforcement Policy

August 2026

What is the Community Infrastructure Levy?

The Community Infrastructure Levy ('CIL') is a charge on development, calculated on a £ per square metre (sq.m) basis of development. CIL is intended to be used to help fund infrastructure to support the development of an area rather than making an individual planning application acceptable in planning terms, which is the purpose of Section 106 Agreements. CIL does not fully replace Section 106 Agreements. For more information you can also:

- Visit the Council's CIL webpages
- Read the Planning Policy Guidance (PPG)
- Email cil@horsham.gov.uk
- Call Horsham's Planning enquiry line (01403) 215187
- Visit the Planning Portal
- Read Horsham District Council CIL Charging Schedule

It is possible to request a review of the calculation of CIL and if you believe that the process has not been followed correctly by the Council there are several different appeals that can be lodged. Further details can be found here Community Infrastructure Levy - GOV.UK.

The purpose of this document

This document outlines the enforcement provisions relating to CIL and how the Council will apply them. Some of these provisions are mandatory, meaning that the Council has no flexibility in applying them and must administer CIL precisely as the law states.

This document is not intended to be a step-by-step procedure note specifying how the Council will consider individual cases. CIL can be a complex process, and each development site can have its own complications and/or nuances.

The Community Infrastructure Levy Regulations 2010 ('the CIL Regulations') contain enforcement provisions, aimed at ensuring that the collection process runs smoothly, by giving collecting authorities the power to issue a range of surcharges, stop notices, and if necessary to recover funds by appropriate legal action. Collection and enforcement arrangements are supported by the right to appeal certain decisions.

These enforcement procedures can be triggered by the following:

- Failure to complete and submit the relevant CIL form(s)
- Failure to inform of a disqualifying event
- Late payment
- Failure to comply with an information notice from the Collecting Authority

The surcharges and interest applied to CIL are solely for situations where the correct paperwork has not been submitted to the Collecting Authority and/or that payment has not been received, meaning that the regulations' procedures have not been followed.

Please note the below is a summary – please see the CIL Regulations for details.

Withdrawal of Liability Notices

A collecting authority can withdraw a Liability Notice under Regulation 65(7) if, for example:

- The notice was issued incorrectly
- The notice was issued by mistake

It is important to note that this regulation does not allow the Council to cancel CIL debts. For example, even if the Council withdraws a Liability Notice, the CIL liability still exists. The Council can decide how to enforce payment, but it cannot cancel the liability itself.

Relief and exemption claims

The CIL Regulations provide for relief and exemption from CIL in certain circumstances, such as:

- Social Housing (Affordable Housing) developments
- Charitable developments provided by a charity for charitable purposes
- Development by charities for their own investment activities
- Self-built developments
- Self-built residential annexes
- Self-built residential extensions

Horsham District Council does not offer exceptional circumstances relief at this time.

Reliefs and exemptions from CIL are not automatically available, with the exception of the exemption for minor development.

The Council cannot consider a claim for relief or exemption if the persons making the claim have not first assumed liability for the development, where required. This involves the submission of an Assumption of Liability form.

Claims for relief or exemption must be made using the correct CIL form. The Council cannot generally consider claims that are submitted after a development has commenced.

Claims for relief or exemption will usually lapse if the development to which the claim relates commences before the Council has notified the claimant of its decision. In those circumstances, no relief or exemption will be granted.

Retrospective and part-retrospective planning permissions are not eligible for relief or exemption from CIL, with the exception of the exemption for minor development.

Some types of CIL relief and exemption have a clawback period, whereby if all the conditions of the relief or exemption have not been complied with, the relief or exemption will be revoked and the CIL charge becomes payable.

This is not an exhaustive list of all the requirements relating to CIL relief and exemptions. Claimants should refer to the CIL Regulations for full details.

Surcharges

The table below gives an overview of the level of surcharges that could be imposed, and the circumstances in which each specific regulation would come into force. Surcharges will be calculated by the CIL team and a letter sent to the appropriate liable persons.

Mandatory surcharges

Regulation	Type of Surcharge	Amount of Surcharge	Applicable if
83. (1A)	Failure to submit a commencement notice (CIL form 6)	20% of the chargeable amount payable if relief had not been granted or £2,500; whichever is the lesser amount	Relief or exemption from CIL has been granted for the development or part of the development. The chargeable development has commenced before the Collecting Authority has received a valid Commencement Notice (CIL form 6)**

However, the Council is not required to impose this surcharge if the amount of the surcharge is less than £50.

Non-mandatory surcharges

Regulation	Type of Surcharge	Amount of Surcharge	Applicable if
80.	Failure to assume liability (CIL form 1)	£50 on each person liable to pay CIL In addition, loss of payment by instalments	Nobody has assumed liability by submitting CIL form 1, and; The chargeable development has been commenced
81.	Apportionment of Liability (failure to	£500 on each material interest	The chargeable development has been

	assume liability where there is more than one material interest in the land)	In addition, loss of payment by instalments Where the Collecting Authority is required to apportion a surcharge, a surcharge is not payable under this regulation	commenced and nobody has assumed liability by submitting CIL form 1, and; the Collecting Authority (HDC) has to apportion liability between more than one material interest in the land
82.	Failure to submit a Notice of Chargeable Development (CIL form 5)*	20% of the chargeable amount payable or £2,500; whichever is the lesser In addition, loss of payment by instalments	Planning permission has been granted for the chargeable development by way of general consent, and; The chargeable development has been commenced without the submission of Form 5 to the Collecting Authority (HDC)
83. (1)	Failure to submit a Commencement Notice (CIL form 6)	20% of the chargeable amount payable or £2,500; whichever is the lesser amount In addition, loss of payment by instalments	The chargeable development has commenced before the Collecting Authority has received a valid Commencement Notice (CIL form 6)**
84.	Failure to notify of a disqualifying event***	20% of the chargeable amount payable or £2,500; whichever is the lesser amount In addition, loss of payment by instalments and loss of any granted exemption or relief	Where 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 occurred.
85.	Late payment	5% of the overdue amount (A) or £200, whichever is the greater. This can be applied on 3 occasions; - 30 days, - 6 months, and - 12 months	Where the levy amount due (A) is not received in full after the end of the 30 day period beginning with the day on which payment of A is due. (Also applicable at 6 and 12 months).
86.	Failure to comply with an information notice	20% of the relevant amount or £1,000, whichever is the lesser.	Where 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.

***Notice of a Chargeable Development** - CIL is not only applicable to planning permissions granted by the Local Planning Authority. Permitted development/ permission by way of general consent can still be liable for CIL, and it is the responsibility of the land owner (liable party) to inform the Collecting Authority of development via Form 5 (Notice of Chargeable Development), except where:

- the exemption for minor development applies (i.e. the gross internal area of new build on completion of the development will be less than 100 square metres and the development does not comprise one or more dwellings);
- no CIL is payable because an exemption for residential extensions has been granted; or
- the chargeable amount is zero

****Valid Commencement Notice** - to be valid, the commencement notice must be:

- In writing on a form published by the Secretary of State
- Received by the Collecting Authority at least 1 day prior to the commencement date
- Include the latest Liability Notice Reference number
- State the intended commencement date
- The details of the person submitting the notice
- A signed and dated declaration

*****Disqualifying event** - For applications that have had relief or exemption granted, a disqualifying event would be triggered by a change in circumstances impacting on the chargeable development and is in breach of the clawback period or declaration statement signed by the liable party. If the chargeable development has not commenced, then the surcharge is payable on commencement of that chargeable development. However, if the development has commenced then the surcharge will be payable on the day it is imposed.

Our policy on applying surcharges

The Council will apply a Regulation 80 surcharge if nobody has assumed liability prior to the commencement of the development.

The Council will apply a Regulation 81 surcharge if nobody has assumed liability, and the Council is required to apportion liability between more than one landowner.

The Council will apply a Regulation 82 surcharge if, where planning permission has been granted by way of general consent, no Notice of Chargeable Development has been received prior to the commencement of the development.

The Council will apply a Regulation 83 surcharge if a CIL Commencement Notice is not received at least one working day before the development commences.

The Council must apply a Regulation 83 surcharge if relief has been granted to a development and a CIL Commencement Notice is not received at least one working day before that development commences.

The Council will apply a Regulation 84 surcharge if the Council is not notified of a disqualifying event before the end of 14 days beginning on the day the disqualifying event occurred.

The Council will apply Regulation 85 late payment surcharges if CIL is not paid within 30 days of the due date, within 6 months of the due date or, within 12 months of the due date.

The Council will apply a Regulation 86 surcharge if a CIL Information Notice is not complied with before the end of 14 days beginning on the day on which the notice is served.

Where a planning permission is granted retrospectively, the Council will not apply surcharges for the failure to assume liability and submit a CIL Commencement Notice prior to the commencement of the development. However, Regulation 85 late payment surcharges will be applied if the CIL charge is not paid within 30 days of the date the retrospective planning permission is granted, within 6 months of the date the retrospective permission is granted or, within 12 months of the date the retrospective permission is granted.

Instalment policy

The Council's CIL Charging Schedule includes an instalment policy that applies to any CIL charge of more than £20,000.

However, if a CIL instalment is not paid in full on or before the day on which it is due, the ability to pay by instalments will be lost, and the full CIL charge will become payable immediately.

Late payment interest

Regulation	Interest	Annual Rate	Applicable if
87.	Late payment interest	2.5 percentage points above the Bank of England base rate.	Payment is not received on the date it is due. Interest is calculated for the period starting on the day after the day payment was due and ending on the day the unpaid amount is received.

The CIL Regulations require late payment interest to be charged if a payment that has become due is not paid in full, or in part, on the date that it is due. This applies even where the payment due date is not a 'working day'.

Late payment interest will be calculated by the CIL Team and a letter sent to the appropriate liable persons.

CIL stop notices

Regulation	Process	Applicable where;
89. Preliminary steps	The Collecting Authority may issue a warning notice of its intention to impose a CIL stop notice on the chargeable development. This notice must be in writing and the Collecting Authority must also display a copy of the warning notice on the relevant land.	An amount which has become payable in respect of the chargeable development has not been paid; and The Collecting Authority considers it expedient that development should stop until the amount has been paid.
90. Service of CIL Stop Notice	The Collecting Authority must have issued a warning notice. The amount specified in the warning notice must not have been paid in whole or in part at the end of the specified period. The Collecting Authority must display a copy of the CIL stop notice on the relevant land, and it has effect from the date specified in the notice until the date it is withdrawn by the Collecting Authority. A CIL stop notice does not prohibit any works on the relevant land which are necessary in the interests of health and safety.	The Collecting Authority has issued a warning notice in respect of the chargeable development The amount specified in the warning notice is unpaid (in whole or in part) at the end of the period specified in the notice.
91. Withdrawal of a CIL Stop Notice	A Collecting Authority may withdraw a CIL stop notice at any time by serving a written notice to that effect to the persons served with a CIL stop notice. A Collecting Authority must withdraw a CIL stop notice when the unpaid amount stated in the notice is paid to them in full. A Collecting Authority which withdraws a CIL stop notice must display a notice of withdrawal on the relevant land in place of the CIL stop notice.	The unpaid amount stated in the notice is paid in full to the Collecting Authority The Collecting Authority withdraws a CIL stop notice (without prejudice to its power to issue another) by serving written notice to that effect on the persons served with the CIL stop notice.

	A CIL stop notice ceases to have effect on the day the Collecting Authority serves notice of its withdrawal.	
93. Offence	The maximum fine that may be imposed on a person convicted of contravening a CIL stop notice is unlimited. An offence may be charged by reference to a day or a longer period of time. A person may be convicted of more than one such offence in relation to the same CIL stop notice by reference to different days or period of time. It is a defence for a person charged with an offence if; 1. The CIL stop notice was not served on that person; and 2. The person did not know, and could not reasonably have been expected to know, of its existence. In determining the amount of the fine the court must have regard in particular to any financial benefit which was accrued or has appeared to accrue to the person convicted in consequence of the offence.	A person contravenes a CIL stop notice (a) which has been served upon them or (b) a copy of which has been displayed in accordance with regulation 90(6).
94. Injunctions	On an application under this regulation the court may grant such an injunction as the court thinks fit for the purpose of restraining the breach. In this regulation 'the court' means the High Court or a county court.	The Collecting Authority may apply to the court for an injunction if it considers it necessary or expedient for any actual or apprehended breach of a CIL stop notice to be restrained by injunction.

As Collecting Authority we must keep a register of all CIL Stop Notices issued. The CIL Regulations provide that they should be logged on the Local Planning Authority's enforcement and stop notices register kept under section 188 of the Town and Country Planning Act 1990. All entries to this register must be removed from the register if the notice is withdrawn or quashed.

Recovery of CIL

Collecting authorities have powers to recover unpaid charges that are due using the mechanisms provided in regulations 95-107 that can be used alongside CIL Stop Notices. In cases where the development has been completed, recovery of CIL can still take place independently of a CIL stop notice:

- **96 Reminder Notice** - Prior to putting into action the mechanisms below, the Collecting Authority must serve a reminder notice that states every amount in respect of which the Authority is to make the application. The reminder notice may be served in respect of any amount at any time after it has become due.

- **97 Liability Order** - Following the reminder notice, if the amount is still wholly or partly unpaid the Authority can apply to the Magistrates' Court for a Liability Order. This can include, if requested, recovering the cost of the application in the same order. The Court must make the liability order if it is satisfied that the amount has become payable by the defendant and has not been paid.

- **98 Distress** - Where a Liability Order has been made the Authority may levy the appropriate amount by distress and sale of goods of the debtor. No person making a distress may seize any clothing, bedding, furniture, household equipment or provisions which are necessary for satisfying the basic needs of the debtor and his family. If, before any goods are seized the outstanding amount is paid or tendered to the Authority, the Authority must accept the amount and proceed with the levy.

- **100 – 101 Commitment to prison** - Where an Authority is unable to recover debts due by way of the charging order or distress the Authority may ask to commit the debtor to prison. This is a very unlikely scenario; however the regulations do offer this mechanism to recover the unpaid levy.

- **103 – 104 Charging Orders** - As an alternative to recovering the debt via distress and where the outstanding debt is greater than £2,000 the Authority can ask the Court to serve a charging order to recover the amount of debt owed.

- **107 Enforcement of local land charges** **-** As an alternative to recovering debt via distress and Charging Orders the Authority can enforce a local land charge if the outstanding amount of CIL due in respect of that development is more than £2,000.

Other enforcement provisions

The CIL Regulations contain additional provisions for the recovery of CIL in certain scenarios. They also contain powers for the Collecting Authority to enter the relevant land relating to the chargeable development.

- **108 Outstanding liabilities on death** – Where the person liable for CIL is deceased with the chargeable development commenced and CIL liability still outstanding, the deceased's executor or administrator is liable to pay the unpaid amount and any interest, surcharges and costs applied to the unpaid amount.

- **108A Power to require information** – To help determine whether a Notice of Chargeable Development is required under Regulation 64(2), the Collecting Authority may request additional information, documents, or other relevant materials from anyone who owns a material interest in the relevant land.

- **109 Powers of entry** – A person authorised in writing by a Collecting Authority may at any reasonable hour enter the relevant land, amongst other purposes, to:
  - ascertain whether a chargeable development has commenced;
  - ascertain whether compliance with an imposed requirement of the Collecting Authority has taken place; or
  - gather information in order to calculate the chargeable amount payable in relation to the chargeable development where Form 5 – Notice of Chargeable Development has been submitted.

CIL can be a complex process, and each development site can have its own complications and/or nuances which may give rise to instances where the Collecting Authority will conduct a site visit to obtain / check information or in order to monitor the development for commencement.

Site visits will normally only be requested if it is not possible for the Collecting Authority to issue the relevant notices with the information supplied to them, making a confirmation via site visit a necessity.

- **110 Offence for supplying false information –** It is an offence for a person, knowingly or recklessly, to supply information which is false or misleading in a material respect to a Charging Authority or a Collecting Authority in response to a requirement of the CIL Regulations. A person guilty of such an offence is liable on summary conviction to an unlimited fine or, on conviction or indictment, to imprisonment for a term not exceeding two years or to an unlimited fine, or both.

- **111 Prosecution of CIL offences –** A Collecting Authority may prosecute proceedings for any offence under the CIL Regulations.

Please contact the CIL Team if you have any further questions arising from this CIL enforcement policy either by email to community.infrastructurelevy@horsham.gov.uk or refer to the CIL pages on the Council’s website via the following link:

https://www.horsham.gov.uk/planning/planning-policy/community-infrastructure-levy/what-is-cil

Example scenarios

Scenario 1: An Assumption of Liability form and valid Commencement Notice are submitted

1. CIL liable application approved
2. Liability Notice issued and assumption of liability request sent
3. Assumptions of liability received
4. HDC acknowledge receipt of Assumption of liability form and issue amended Liability Notice
5. At this point, the relief claim is either approved or denied. If the relief claim is approved the relief is applied and a new Liability Notice and Relief Decision Notice is sent. If the relief claim is denied, a Relief Decision Notice is sent
6. Commencement Notice is received at least 1 day prior to the commencement date
7. HDC acknowledge Commencement Notice
8. Demand Notice and invoice sent to the liable party

Scenario 2: An Assumption of Liability form is submitted but no valid Commencement Notice

1. CIL liable application approved
2. Liability Notice issued and assumption of liability request sent
3. Assumptions of liability received
4. HDC acknowledge receipt of Assumption of liability form and issue amended Liability Notice
5. At this point, the relief claim is either approved or denied. If the relief claim is approved the relief is applied and a new Liability Notice and Relief Decision Notice is sent. If the relief claim is denied, a Relief Decision Notice is sent
6. Commencement
7. HDC deem commencement and add surcharge for failure to submit Commencement Notice
8. Demand Notice, Deemed Commencement Notice and Surcharge Notice sent to liable party with invoice

Scenario 3: Valid Commencement Notice but no Assumption of Liability received

1. CIL liable application approved
2. Liability Notice issued and assumption of liability request sent
3. Commencement Notice received at least 1 day prior to commencement date
4. HDC acknowledge Commencement Notice
5. Assumption of liability request sent to person submitting Commencement Notice
6. If the Assumption of liability is received prior to Commencement date, HDC acknowledge receipt of the Assumption of liability form and issue amended Liability Notice. After Commencement, a Demand Notice and invoice are sent to the liable party
7. It the Assumption of liability is not received before Commencement, a Land Registry search is performed to find the landowner. A surcharge is added for

the failure to assume liability. If there is more than one landowner, a surcharge for apportionment or liability is added. A Demand Notice, Surcharge Notice and invoice are sent to the default liable party

Scenario 4: No Assumption of Liability or valid Commencement Notice received

1. CIL liable application approved
2. Liability Notice issued and assumption of liability request sent
3. Commencement
4. Land Registry search performed to find landowner
5. HDC deem commencement and add surcharge for failure to submit Commencement Notice. Surcharge added for failure to assume liability. If there is more than 1 landowner, a surcharge for apportionment of liability is added.
6. Demand Notice, Surcharge Notice and invoice sent to default liable party

Scenario 5: Late payment, less than 30 days

1. Payment reminder letter sent to liable party
2. Payment due date
3. Payment received after due date
4. Late payment interest calculated from day after payment due until date payment received.
5. Demand Notice and invoice for late payment interest sent to liable party

Scenario 6: Late payment, more than 30 days

1. Payment reminder letter sent to liable party
2. Payment due date
3. 30 days after the due date, a 30-day Late Payment Surcharge is added and instalment policy revoked. A new Demand Notice issued and invoice sent to liable party with a letter outlining consequences of non-payment and warning of referral to Legal for recovery measures if payment not received within 30 days
4. Payment received less than 60 days after due date
5. Late payment interest calculated from day after payment due until date payment received.
6. Demand Notice and invoice for late payment interest sent to liable party

Scenario 7: Late payment, more than 60 days

1. Payment reminder letter sent to liable party
2. Payment due date
3. 30 days after due date, a 30-day Late Payment Surcharge added and instalment policy revoked. New Demand Notice issued and invoice sent to liable party with a letter outlining consequences of non-payment and warning of referral to Legal for recovery measures if payment not received within 30 days
4. 60 days after due date, the case is referred to Legal for recovery measures

5. A Legal Warning Notice/Liability Order Reminder Notice is sent to liable party
6. If full payment is not received within 7 days, legal proceedings will be issued
7. Once payment is received, Late payment interest is calculated from the day after payment until date payment received.
8. Demand Notice and invoice for late payment interest sent to liable party

Scenario 8: Late payment, more than 6 months

1. Payment reminder letter sent to liable party
2. Payment due date
3. 30 days after due date, a 30-day Late Payment Surcharge added and instalment policy revoked. A new Demand Notice issued and invoice sent to liable party with a letter outlining consequences of non-payment and warning of referral to Legal for recovery measures if payment not received within 30 days
4. 60 days after due date, the case is referred to Legal for recovery measures
5. A Legal Warning Notice/Liability Order Reminder Notice is sent to liable party
6. If full payment is not received within 7 days, legal proceedings will be issued
7. After 6 months, a 6 Month Late Payment Surcharge is added as well as the Late payment interest. A new Demand Notice is issued and invoice sent to liable party
8. Once payment is received, Late payment interest is calculated from the day after payment until date payment received.
9. Demand Notice and invoice for late payment interest sent to liable party

Scenario 9: Late payment, more than 12 months

1. Payment reminder letter sent to liable party
2. Payment due date
3. 30 days after due date, a 30-day Late Payment Surcharge added and instalment policy revoked. A new Demand Notice issued and invoice sent to liable party with a letter outlining consequences of non-payment and warning of referral to Legal for recovery measures if payment not received within 30 days
4. 60 days after due date, the case is referred to Legal for recovery measures
5. A Legal Warning Notice/Liability Order Reminder Notice is sent to liable party
6. If full payment is not received within 7 days, legal proceedings will be issued
7. After 6 months, a 6 Month Late Payment Surcharge is added as well as the Late payment interest. A new Demand Notice is issued and invoice sent to liable party
8. After 12 months, a 12 Month Late Payment Surcharge is added. A new Demand Notice is issued and invoice sent to the liable party
9. Once payment is received, Late payment interest is calculated from the day after payment until the date the payment is received.
10. Demand Notice and invoice for late payment interested is sent to liable party