



WEST OXFORDSHIRE
DISTRICT COUNCIL

CIL Guidance on Surcharges

January 2026

Community Infrastructure Levy (CIL) Surcharges Guidance

A non-exhaustive list of possible surcharges for CIL is set out below. The Council will apply the surcharges where appropriate.

Surcharge Matter	Circumstance under which surcharge can be applied (including cost in £)
Failure to Assume Liability to pay CIL (Regulation 80)	Where nobody has assumed liability to pay CIL and development has commenced, the Council will impose a £50 surcharge on each person liable to pay CIL.
Apportionment of CIL Liability (Regulation 81)	When the Council is required to apportion liability 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 (Regulation 82)	If development has commenced and a Notice of Chargeable Development has not been submitted, the 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 (Regulation 83)	If development has commenced and a Commencement Notice has not been submitted, the Council will impose a surcharge equal to 20% of the (notional) chargeable amount payable in respect of the development or £2,500, whichever is the lower amount.
Disqualifying Events (Regulation 84)	If a person fails to notify the Council of a disqualifying event before the end of the period of 14 days with the day being the date on which the disqualifying event occurs, the Council will impose a surcharge of equal to 20% of the chargeable amount payable in respect of the chargeable development to which the disqualifying event relates, or £2,500, whichever is the lower amount.
Late payment (Regulation 85)	When the CIL liability is not received in full after the end of the period of 30 days beginning with the day on which the payment is due, The Council will impose a surcharge equal to 5% of the amount payable or £200, whichever is the greater amount. If any part of A is not received after the end of the period of 6 months beginning with the day on which the payment is due, the Council may impose a surcharge equal to 5% of the unpaid amount or £200, whichever is the greater amount. If any part of A is not received after the end of the period of 12 months beginning with the day on which the payment is due, The Council may impose a

	surcharge equal to 5% of the unpaid amount or £200, whichever is the greater amount.
Failure to comply with a CIL Information Notice (Regulation 86)	When a person fails to comply with an information notice before the end of the period of 14 days beginning with day on which notice is served, The Council may impose a surcharge equal to 20% of the CIL liability or £1,000, whichever is the lower amount.
Late Payment Interest (Regulation 87)	When the CIL liability is not received (in whole or in part) on the day payment is due, late payment interest will become payable on the unpaid amount. Late payment 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 at an annual rate of 2.5 percentage points above the Bank of England base rate.