

SCHEDULE 1
INFRASTRUCTURE-LEVY REGULATIONS

Who is liable for what

- 5 Infrastructure-levy regulations may set out—
- (a) the kinds of development in respect of which infrastructure levy is payable,
 - (b) who is liable to pay infrastructure levy in respect of a development,
 - (c) when liability to pay infrastructure levy in respect of a development arises, and
 - (d) the amount to be paid by way of infrastructure levy in respect of a development (“the payable amount”) either by—
 - (i) stating the amount, or
 - (ii) setting out how it is to be calculated.