2010 No. 948

The Community Infrastructure Levy Regulations 2010

PART 4

LIABILITY

Transfer of assumed liability

32.—(1) A person who has assumed liability to pay CIL in respect of a chargeable development (P1) may transfer that assumption of liability to another person (P2) by submitting a liability transfer notice to the collecting authority.

(2) A liability transfer notice must—

- (a) be submitted in writing on a form published by the Secretary of State (or a form to substantially the same effect); and
- (b) include the particulars specified or referred to in the form.

(3) A liability transfer notice must be received by the collecting authority no later than the day on which the final payment of CIL is due in respect of the chargeable development.

(4) On receiving a valid liability transfer notice the collecting authority must send an acknowledgement of its receipt to P1 and P2.

(5) On the day on which the collecting authority receives a valid liability transfer notice, P2-

- (a) is deemed to have assumed liability to pay CIL in respect of the chargeable development; and
- (b) becomes liable to pay the outstanding amount of CIL payable in respect of the chargeable development.
- (6) A liability transfer notice is valid if it complies with the requirements of paragraph (2).