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STATUTORY INSTRUMENTS

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**2010 No. 948**

**The Community Infrastructure Levy Regulations 2010**

**PART 4**

**LIABILITY**

**Apportionment of liability**

**34.**—(1) This regulation applies where liability to pay CIL is apportioned between each material interest in the relevant land.

(2) The owner (O) of a material interest in the relevant land is liable to pay an amount of CIL calculated by applying the following formula—

$$\frac{V_o \times A}{V}$$

where—

$V_o$  = the value of the material interest owned by O;

$V$  = an amount equal to the aggregate of the values of each material interest in the relevant land; and

$A$  = the chargeable amount payable in respect of the chargeable development.

(3) But where O is granted relief in respect of the chargeable development, O is liable to pay an amount of CIL equal to the amount calculated in accordance with paragraph (2) less the amount of relief granted to O.

(4) For the purposes of paragraph (2), the value of a material interest is the price (taking into account any value added by the chargeable development) that it might reasonably be expected to obtain if sold on the open market on the day the apportionment takes place.

(5) The price referred to in paragraph (4) shall not be assumed to be reduced on the ground that the whole of the relevant land is to be placed on the open market at the same time.