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STATUTORY INSTRUMENTS

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**2010 No. 948**

The Community Infrastructure Levy Regulations 2010

PART 7

APPLICATION OF CIL

**Reporting**

**62.**—(1) A charging authority must prepare a report for any financial year (“the reported year”) in which—

- (a) it collects CIL, or CIL is collected on its behalf; or
- (b) an amount of CIL collected by it or by another person on its behalf (whether in the reported year or any other) has not been spent.

(2) Nothing in paragraph (1) requires an authority to prepare a report about CIL which it collects on behalf of another charging authority.

(3) For the purposes of paragraph (1), CIL collected by a charging authority includes land payments made in respect of CIL charged by that authority, and CIL collected by way of a land payment has not been spent if at the end of the reported year—

- (a) development consistent with a relevant purpose has not commenced on the acquired land; or
- (b) the acquired land (in whole or in part) has been used or disposed of for a purpose other than a relevant purpose; and the amount deemed to be CIL by virtue of regulation 73(9) has not been spent.

(4) The report must include—

- (a) the total CIL receipts for the reported year;
- (b) the total CIL expenditure for the reported year;
- (c) summary details of CIL expenditure during the reported year including—
  - (i) the items of infrastructure to which CIL (including land payments) has been applied,
  - (ii) the amount of CIL expenditure on each item,
  - (iii) the amount of CIL applied to repay money borrowed, including any interest, with details of the infrastructure items which that money was used to provide (wholly or in part),
  - (iv) the amount of CIL applied to administrative expenses pursuant to regulation 61, and that amount expressed as a percentage of CIL collected in that year in accordance with that regulation; and

(d) the total amount of CIL receipts retained at the end of the reported year.

(5) The charging authority must publish the report on its website no later than 31st December following the end of the reported year.

(6) For the purposes of this regulation—

- (a) the value of acquired land is the value stated in the agreement made with the charging authority in respect of that land in accordance with regulation 73(6)(d);
  - (b) the value of a part of acquired land must be determined by applying the formula in regulation 73(10) as if references to N were references to the area of the part of the acquired land whose value is being determined.
- (7) In this regulation—
- “acquired land” and “relevant purpose” have the same meanings as in regulation 73;
  - “development” has the same meaning as in TCPA 1990;
  - “CIL expenditure” includes—
    - (a) the value of any acquired land on which development consistent with a relevant purpose has been commenced or completed, and
    - (b) CIL receipts transferred by the charging authority to another person to spend on infrastructure (including money transferred to such a person which it has not yet spent); and
- “CIL receipts” means CIL collected by the charging authority (including the value of any acquired land) but does not include CIL collected on behalf of the charging authority by another public authority but which that authority has not yet paid to the charging authority.