
DRAFT STATUTORY INSTRUMENTS

2010 No.

The Community Infrastructure Levy Regulations 2010

PART 9

ENFORCEMENT

CHAPTER 4

OTHER ENFORCEMENT PROVISIONS

Outstanding liabilities on death

108.—(1) This regulation applies where—

- (a) a person (the “deceased”) who is liable to pay CIL in respect of a chargeable development dies after that chargeable development is commenced; and
- (b) at the time of the deceased’s death an amount which the deceased was liable to pay has not been paid.

(2) The deceased’s executor or administrator is liable to pay—

- (a) the unpaid amount; and
- (b) any interest, surcharges and costs applied to the unpaid amount, or imposed on the deceased in respect of the unpaid amount,

and may deduct out of the assets and effects of the deceased any payments made (or to be made).

(3) But liability of the executor or administrator does not arise until the service on that person of a notice requiring payment of the amounts referred to in paragraph (2).

(4) Where before the deceased’s death an amount in excess of the deceased’s liability for CIL has been paid and has not been repaid under regulation 75, the deceased’s executor or administrator is entitled to the amount.

(5) The liability of the executor or administrator under this regulation is a liability in the executor or administrator’s capacity as such.

(6) Insofar as it is relevant to the executor’s or administrator’s liability under this regulation in the administration of the deceased’s estate, the executor or administrator may initiate, continue or withdraw an appeal under regulation 117, 118 or 119.

(7) Any amount which an executor or administrator is liable to pay under this regulation may be recovered from the executor or administrator by the collecting authority in accordance with the provisions in Chapter 3 of this Part.