



Planning Act 2008

2008 CHAPTER 29

PART 11 **E+W**

COMMUNITY INFRASTRUCTURE LEVY

208 **Liability** **E+W**

- (1) Where liability to CIL would arise in respect of proposed development (in accordance with provision made by a charging authority under and by virtue of section 206 and CIL regulations) a person may assume liability to pay the levy.
- (2) An assumption of liability—
 - (a) may be made before development commences, and
 - (b) must be made in accordance with any provision of CIL regulations about the procedure for assuming liability.
- (3) A person who assumes liability for CIL before the commencement of development becomes liable when development is commenced in reliance on planning permission.
- (4) CIL regulations must make provision for an owner or developer of land to be liable for CIL where development is commenced in reliance on planning permission if—
 - (a) nobody has assumed liability in accordance with the regulations, or
 - (b) other specified circumstances arise (such as the insolvency or withdrawal of a person who has assumed liability).
- (5) CIL regulations may make provision about—
 - (a) joint liability (with or without several liability);
 - (b) liability of partnerships;
 - (c) assumption of partial liability (and subsection (4)(a) applies where liability has not been wholly assumed);
 - (d) apportionment of liability (which may—
 - (i) include provision for referral to a specified person or body for determination, and
 - (ii) include provision for appeals);

Changes to legislation: Planning Act 2008, Section 208 is up to date with all changes known to be in force on or before 24 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (e) withdrawal of assumption of liability;
 - (f) cancellation of assumption of liability by a charging authority (in which case subsection (4)(a) applies);
 - (g) transfer of liability (whether before or after development commences and whether or not liability has been assumed).
- (6) The amount of any liability for CIL is to be calculated by reference to the time when planning permission first permits the development as a result of which the levy becomes payable.
- (7) CIL regulations may make provision for liability for CIL to arise where development which requires planning permission is commenced without it (and subsection (6) is subject to this subsection).
- (8) CIL regulations may provide for liability to CIL to arise in respect of a development where—
- (a) the development was exempt from CIL, or subject to a reduced rate of CIL charge, and
 - (b) the description or purpose of the development changes.

Modifications etc. (not altering text)

- C1** Pt. 11 functions transferred (W.) (24.5.2018) by [The Welsh Ministers \(Transfer of Functions\) Order 2018 \(S.I. 2018/644\)](#), arts. 1(1), **44(1)** (with art. 44(2))
- C2** S. 208 excluded (24.9.2014) by [The Thames Water Utilities Limited \(Thames Tideway Tunnel\) Order 2014 \(S.I. 2014/2384\)](#), art. 1, **Sch. 19 Pt. 1 para. 7**
- C3** S. 208 excluded (31.5.2018) by [The Silvertown Tunnel Order 2018 \(S.I. 2018/574\)](#), arts. 1(2), **3(2)**
- C4** S. 208 excluded (15.10.2020) by [The Great Yarmouth Third River Crossing Development Consent Order 2020 \(S.I. 2020/1075\)](#), arts. 1, **3(2)**
- C5** S. 208 excluded (29.10.2020) by [The Southampton to London Pipeline Development Consent Order 2020 \(S.I. 2020/1099\)](#), arts. 1, **36(3)** (with art. 32, Sch. 9 para. 36)
- C6** S. 208 excluded (6.6.2022) by [The M25 Junction 28 Development Consent Order 2022 \(S.I. 2022/573\)](#), arts. 1, **47(4)** (with arts. 5, 36)
- C7** S. 208 excluded (11.8.2022) by [The Sizewell C \(Nuclear Generating Station\) Order 2022 \(S.I. 2022/853\)](#), art. 1, **Sch. 25 para. 3** (with arts. 62, 76, 87)
- C8** S. 208 excluded (5.12.2022) by [The Portishead Branch Line \(MetroWest Phase 1\) Order 2022 \(S.I. 2022/1194\)](#), arts. 1, **4(2)** (with art. 51)
- C9** S. 208 excluded (18.7.2023) by [The Longfield Solar Farm Order 2023 \(S.I. 2023/734\)](#), arts. 1, **6(3)**
- C10** S. 208 excluded (27.7.2023) by [The Boston Alternative Energy Facility Order 2023 \(S.I. 2023/778\)](#), arts. 1, **40(4)** (with arts. 5, 53, Sch. 8 paras. 6, 64)
- C11** S. 208 excluded (4.8.2023) by [The A303 \(Amesbury to Berwick Down\) Development Consent Order 2023 \(S.I. 2023/834\)](#), arts. 1, **3(2)** (with arts. 6(2), 18, Sch. 11 paras. 5, 30)
- C12** S. 208 excluded (28.3.2024) by [The A66 Northern Trans-Pennine Development Consent Order 2024 \(S.I. 2024/360\)](#), arts. 1, **3(2)** (with arts. 18, 35, Sch. 9)
- C13** S. 208 excluded (5.4.2024) by [The National Grid \(Yorkshire Green Energy Enablement Project\) Development Consent Order 2024 \(S.I. 2024/393\)](#), arts. 1, **10(1)** (with art. 44, Sch. 15)

Changes to legislation:

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Changes and effects yet to be applied to :

- s. 208 excluded by [S.I. 2020/1297 art. 47\(4\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/1297 was withdrawn following a request from the Department of Transport dated 9th August 2021 which followed the decision of the High Court of Justice to quash this Order in the judgement dated 2nd August 2021 (High Court of Justice — Planning Court — The Queen (on the application of Save Stonehenge World Heritage Site) v. Secretary of State for Transport — Case No. CO/4844/2020))
- s. 208 excluded by [S.I. 2020/1297 art. 47\(4\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2020/1297 was withdrawn following a request from the Department of Transport dated 9th August 2021 which followed the decision of the High Court of Justice to quash this Order in the judgement dated 2nd August 2021 (High Court of Justice — Planning Court — The Queen (on the application of Save Stonehenge World Heritage Site) v. Secretary of State for Transport — Case No. CO/4844/2020))

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Pt. 10A inserted by [2023 c. 55 Sch. 12 para. 1](#)
- s. 37(3A) inserted by [2021 c. 30 Sch. 15 para. 7](#)
- s. 37(3A) inserted by [2021 c. 30 Sch. 15 para. 7](#)
- s. 103(1A) inserted by [2021 c. 30 Sch. 15 para. 2](#)
- s. 103(1A) inserted by [2021 c. 30 Sch. 15 para. 2](#)
- s. 104(3)-(3B) substituted for s. 104(3) by [2021 c. 30 Sch. 15 para. 3\(2\)](#)
- s. 104(3)-(3B) substituted for s. 104(3) by [2021 c. 30 Sch. 15 para. 3\(2\)](#)
- s. 105(3)(4) inserted by [2021 c. 30 Sch. 15 para. 4\(1\)](#)
- s. 105(3)(4) inserted by [2021 c. 30 Sch. 15 para. 4\(1\)](#)
- s. 120(2)(c) inserted by [2021 c. 30 Sch. 15 para. 8](#)
- s. 120(2)(c) inserted by [2021 c. 30 Sch. 15 para. 8](#)
- s. 223(1)(za) inserted by [2023 c. 55 s. 139\(6\)](#)
- s. 232(5)(f) inserted by [2021 c. 30 Sch. 15 para. 9\(2\)](#)
- s. 232(5)(f) inserted by [2021 c. 30 Sch. 15 para. 9\(2\)](#)
- Sch. 2A inserted by [2021 c. 30 Sch. 15 para. 5](#)
- Sch. 2A inserted by [2021 c. 30 Sch. 15 para. 5](#)