

STATUTORY INSTRUMENTS

2010 No. 948

The Community Infrastructure Levy Regulations 2010

PART 8

ADMINISTRATION

Overpayment

75.—(1) Where a person (P) is liable to pay CIL and the amount paid by P proves to be greater than the amount for which P is liable, the collecting authority must, as soon as practicable, repay the overpayment.

(2) But the collecting authority is not required to repay an overpayment where—

- (a) it is satisfied that the amount of the overpayment is less than any reasonable administrative costs which it would incur in making the repayment; or
- (b) the overpayment is a result of a land [^{F1}or infrastructure] payment.

(3) Where a person is entitled to a repayment, the collecting authority must pay that person an additional amount by way of interest on the repayment at a rate which is the higher of—

- (a) 0.5% per annum; and
- (b) a percentage per annum equal to the Bank of England base rate less one percentage point.

[^{F2}(4) Paragraph (3) does not apply where—

- (a) the overpayment is as the result of an application made under section 73 of TCPA 1990; and
- (b) the chargeable amount was calculated correctly in relation to that application and the chargeable development it was made in relation to.]

Textual Amendments

F1 Words in [reg. 75\(2\)\(b\)](#) inserted (24.2.2014) by [The Community Infrastructure Levy \(Amendment\) Regulations 2014 \(S.I. 2014/385\)](#), regs. 1, **9(10)**

F2 [Reg. 75\(4\)](#) inserted (29.11.2012) by [The Community Infrastructure Levy \(Amendment\) Regulations 2012 \(S.I. 2012/2975\)](#), regs. 1, **8(4)** (with [reg. 10\(1\)](#))

Commencement Information

I1 Reg. 75 in force at 6.4.2010, see [reg. 1](#)

Changes to legislation:

There are currently no known outstanding effects for the The Community Infrastructure Levy Regulations 2010, Section 75.