

## **Deferral of CIL Payments FAQ**

### **Who can request a deferral?**

- A request cannot be made without having received a demand notice
- A request cannot come from a person/company with a turnover of more than £45 million
- The reason for deferral must be related to COVID-19

### **What is required to be submitted to the council alongside a request?**

- Company name
- Company registration number
- Audited accounts for the previous 2 accounting years, specifically;
  - Profit and Loss
  - Balance Sheet
- Demonstration via a written statement accompanied by a financial impact assessment that financial difficulty has occurred due to COVID-19

### **What are the time limits associated with making a deferral request?**

- The time limit set for the maximum period of deferral is six months from the date of receipt of the deferral request in writing
- The request must relate to a payment/s that falls within the “Material Period” (commencement 22 July 2020 to 31 July 2021)
- The request should be made in writing no earlier than 14 days before the CIL payment is due

### **Where to send the request?**

- Please send all documentation to [developer.contributions@wokingham.gov.uk](mailto:developer.contributions@wokingham.gov.uk)