Draft Regulations laid before Parliament under section 97(2) of the Planning and Infrastructure Act 2025 (c. 34), for approval by resolution of each House of Parliament.

D R A F T   S T A T U T O R Y   I N S T R U M E N T S

2026 No.

ENVIRONMENTAL PROTECTION, ENGLAND

TOWN AND COUNTRY PLANNING, ENGLAND

The Nature Restoration Levy Regulations 2026

Made - - - - ***

Coming into force in accordance with regulation 1(2)

CONTENTS

The Secretary of State makes these Regulations in exercise of the powers conferred by sections 73(1), 74, 75, 76, 77, 78, 79, 97(4) and 98(2) of the Planning and Infrastructure Act 2025(**a**).

In accordance with section 97(2) of that Act, a draft of these Regulations has been laid before, and approved by a resolution of, each House of Parliament.

PART 1

INTRODUCTION

Citation, commencement and extent

1.—(1) These Regulations may be cited as the Nature Restoration Levy Regulations 2026.

(2) These Regulations come into force on the day after the day on which they are made.

(**a**) 2025 c. 34.

(3) These Regulations extend to England and Wales.

Interpretation

2.—(1) In these Regulations—

"the 2025 Act" means the Planning and Infrastructure Act 2025;

"adjusted payment amount" means the payment amount calculated under regulation 26 (inflation-adjusted payment amount);

"assumption of liability notice" means a notice given under regulation 8(1);

"Bank of England base rate" means—

(a) the percentage rate announced from time to time by the Monetary Policy Committee of the Bank of England as the official dealing rate, being the rate at which the Bank is willing to enter into transactions for providing short term liquidity in the money markets, or

(b) where an order under section 19 of the Bank of England Act 1998(**a**) is in force, any equivalent percentage rate determined by the Treasury under that section;

"committed developer" means the developer who is committed to pay the levy for a relevant development under section 72(3) of the 2025 Act (commitment to pay the nature restoration levy);

"discharged", in relation to a liability to pay the levy or an instalment of the levy, has the meaning given by regulation 14(2);

"due date" means the date specified in a liability notice under regulation 12;

"general consent" means a permission which is granted—

(a) for development of any description or class specified in an order or scheme (as opposed to for development itself specified in the order or scheme),

(b) under or by virtue of Part 3 of the TCPA 1990(**b**), and

(c) by or on the adoption, approval or designation of an order, scheme or zone (including an alteration or modification to such an order, scheme or zone);

"the levy" means the nature restoration levy charged under Part 3 of the 2025 Act;

"levy amount" means the total amount of the levy for the relevant development calculated, or recalculated, under regulation 24;

"levy liability" means liability to pay the levy for the relevant development;

"liability notice" means a notice given by Natural England under regulation 12(1);

"liable person" means a person who is liable to pay the levy for the relevant development;

"material interest" means a legal estate in the relevant land which is—

(a) a freehold estate, or

(b) a leasehold estate, the term of which ends more than seven years after the day on which the request to pay for the relevant development is accepted;

"outstanding amount" has the meaning given by regulation 27;

(**a**) 1998 c. 11.
(**b**) 1990 c. 8.

"overdue relevant amount" means a relevant amount for which liability to pay has not been discharged on the due date;

"owner of the land" means an owner of a material interest;

"planning permission" means—

(a) planning permission within the meaning of the TCPA 1990(**a**),

(b) development consent under the Planning Act 2008(**b**),

(c) listed building consent under the Planning (Listed Buildings and Conservation Areas) Act 1990(**c**), or

(d) a marine licence under Part 4 of the Marine and Coastal Access Act 2009(**d**),

but does not include a general consent unless otherwise specified in these Regulations;

"relevant amount" means the levy amount or the amount of an instalment of the levy for the relevant development (but see paragraph (2));

"relevant development" means the development(**e**) for which Natural England has accepted a request to pay;

"relevant land" means, for a relevant development authorised by—

(a) planning permission, the land to which the planning permission for the relevant development relates, or

(b) a general consent, the land identified in the request to pay as the land to which the request relates;

"request to pay" means a request to pay the levy under section 72(1) of the 2025 Act;

"subject to prior approval" means authorised by a general consent where the permission is expressed to be subject to approval;

"TCPA 1990" means the Town and Country Planning Act 1990.

(2) Where liability has been apportioned under regulation 19 (owners of relevant land: apportionment of liability), any reference in these Regulations to a relevant amount is to such amount of the relevant amount for which the liable person is liable.

(3) In these Regulations—

(a) any reference to a "consent, permission or other authorisation" includes, in particular—

(i) planning permission;

(ii) approval of reserved matters within the meaning of section 92 of the TCPA 1990(**f**);

and the giving of such consent, permission or other authorisation includes its variation or modification;

(b) a disapplication of an environmental obligation applies to a consent, permission or other authorisation if Schedule 3 to the 2025 Act (EDPs: effect on environmental obligations)

(**a**) See section 336 of the Town and Country Planning Act 1990 for the meaning of "planning permission"; relevant amendments to section 336 were made by Schedule 19 to the Planning and Compensation Act 1991 (c. 34), article 5 of S.I. 2006/1281, paragraph 40 of Schedule 12 to the Housing and Planning Act 2016 (c. 22), and paragraph 10 of Schedule 10 to the Levelling-up and Regeneration Act 2023 (c. 55).

(**b**) 2008 c. 29; see section 31 of the Planning Act 2008 for the meaning of "development consent".

(**c**) 1990 c. 9; see section 8(7) of the Planning (Listed Buildings and Conservation Areas) Act 1990 for the meaning of "listed building consent".

(**d**) 2009 c. 23; see section 115 of the Marine and Coastal Access Act 2009 for the meaning of "marine licence".

(**e**) See section 99 of the Planning and Infrastructure Act 2025 for the meaning of "development".

(**f**) Section 92 has amendments, but none relevant to these Regulations.

affects the decision, or the process for considering, whether to grant the consent, permission or other authorisation for the relevant development.

Giving and sending notices and documents

3.—(1) Where a notice or document is to be given or sent to a person under these Regulations, it may be given or sent by one or more of the following means—

(a) delivering it by hand to a relevant individual;

(b) leaving it at the person's proper address;

(c) sending it by post to the person at that address;

(d) sending it by email to the person's email address;

(e) sending it to the person by other appropriate electronic means.

(2) A "relevant individual" means, in the case of a notice or document to—

(a) an individual, that individual;

(b) a body corporate (other than a partnership), a director, manager, secretary or other similar officer of the body;

(c) a partnership, a partner in the partnership or a person who has the control or management of the partnership business;

(d) an unincorporated body (other than a partnership), a member of its governing body.

(3) A person's proper address is—

(a) if the person has provided an address to which documents may be sent under these Regulations, that address;

(b) in the case of a body corporate, the address of the body's registered or principal office in the United Kingdom;

(c) in the case of a partnership, the address of the principal office of the partnership in the United Kingdom;

(d) in any other case, the last known address of the person (whether of the person's residence or of a place where the person carries on business or is employed).

(4) A person's email address is any email address—

(a) provided by the person as an address to which documents may be sent under these Regulations;

(b) published for the time being by that person as an address for contacting that person.

(5) For the purpose of paragraph (1)(e), electronic means are appropriate only if they are a means by which the person giving or sending the notice or document reasonably believes that the notice or document will come to the attention of the person to whom it is being sent.

(6) A notice or document sent to a person by email or other appropriate electronic means is to be treated as having been given or sent at 9am on the working day immediately following the day on which it was sent.

(7) This regulation does not apply to giving or sending a notice or document to Natural England, the Secretary of State or the Crown.

PART 2

LIABILITY TO PAY THE LEVY

Chapter 1

Requirements before commencement of development

When development begins

4. In these Regulations, a development begins when development would be considered to begin for the purposes of the enactment under which it is authorised, whether by way of planning permission or general consent.

Pre-commencement condition of development

5.—(1) A public authority granting planning permission for a relevant development must impose the condition of development(**a**) specified in paragraph (4).

(2) Paragraph (1) does not apply to a relevant development which began before the grant of planning permission.

(3) The permission granted by a general consent for a relevant development is deemed to be subject to the condition of development specified in paragraph (4) where the development had not begun before the request to pay was accepted.

(4) The condition is that development must not begin before either—

(a) liability to pay the levy is discharged, or

(b) if the levy is to be paid by instalments, liability to pay the first instalment is discharged.

Notification of discharge of pre-commencement condition

6.—(1) Natural England must notify the relevant authority, determined under paragraphs (2) to (5), where—

(a) a condition of development has been imposed under regulation 5, and

(b) the applicable condition specified in regulation 5(4)(a) or (b) has been met.

(2) For permission under the TCPA 1990, the relevant authority is the local planning authority—

(a) for the area in which the relevant land is situated, and

(b) which would have the power to issue an enforcement notice for the relevant development under section 172 of that Act(**b**) (issue of enforcement notice).

(3) Where paragraph (2) applies, if the relevant land is in an area where there is both a district planning authority and a county planning authority, then the relevant authority is—

(a) if the relevant development relates to county matters within the meaning of Schedule 1 to the TCPA 1990(**c**), the county planning authority, or

(b) in all other cases, the district planning authority.

(**a**) See section 99 of the Planning and Infrastructure Act 2025 for the meaning of "condition of development".
(**b**) Section 172 was substituted by section 5 of the Planning and Compensation Act 1991.
(**c**) See paragraph 1 of Schedule 1 to the Town and Country Planning Act 1990 for the meaning of "county matter"; paragraph 1 was amended by paragraph 13 of Schedule 1 to the Planning and Compensation Act 1991.

(4) In paragraphs (2) and (3), "local planning authority"(**a**), "county planning authority" and "district planning authority"(**b**) have the same meaning as in the TCPA 1990.

(5) Otherwise, the relevant authority is, for—

(a) development consent under the Planning Act 2008, the relevant local planning authority within the meaning of section 173 of that Act;

(b) listed building consent under the Planning (Listed Buildings and Conservation Areas) Act 1990, the local planning authority within the meaning of that Act which would have the power to issue an enforcement notice for the relevant development under section 38 of that Act(**c**);

(c) a marine licence under the Marine and Coastal Access Act 2009, the Secretary of State.

Chapter 2

Liable persons

Standard liability for general consents

7.—(1) This regulation applies where levy liability arises under regulation 10 for a relevant development which is authorised by a general consent.

(2) The committed developer is a liable person.

Assumption of liability

8.—(1) A person may agree to assume levy liability by giving notice in writing (an "assumption of liability notice") to Natural England.

(2) An assumption of liability notice must include—

(a) details of the relevant development;

(b) the unique reference number issued by Natural England for the request to pay;

(c) details of each person who is agreeing to assume levy liability in the notice to allow for effective enforcement of the levy;

(d) a declaration from each person who is agreeing to assume levy liability in the notice confirming that they are doing so.

(3) A person who agrees to assume levy liability by an assumption of liability notice is a liable person.

(4) An assumption of liability notice takes effect when it is received by Natural England.

(5) But an assumption of liability notice has no effect if it is received by Natural England before—

(a) the request to pay is accepted by Natural England;

(b) if the relevant development is, or is to be, authorised by planning permission, planning permission is granted for the relevant development;

(c) if the relevant development is subject to prior approval—

(**a**) For the meaning of "local planning authority", see section 336 and Part 1 of the Town and Country Planning Act 1990; relevant amendments to Part 1 were made by Schedule 21 to the Leasehold Reform, Housing and Urban Development Act 1993 (c. 28), section 67 of the Environment Act 1995 (c. 25), Schedule 8 to the Housing and Regeneration Act 2008 (c. 17), and Schedule 22 to the Localism Act 2011 (c. 20).

(**b**) For the meanings of "county planning authority" and "district planning authority", see section 1 of the Town and Country Planning Act 1990.

(**c**) Section 38 has amendments, but none relevant to these Regulations. For the meaning of "local planning authority" within the Planning (Listed Buildings and Conservation Areas) Act 1990, see section 81 of, and Schedule 4 to, that Act.

(i) approval is given,

(ii) a determination is given that approval is not required, or

(iii) approval is deemed to be given;

(d) if the relevant development—

(i) began before Natural England accepted the request to pay, and

(ii) requires a consent, permission or other authorisation which was not in place when Natural England accepted the request to pay and to which a disapplication of an environmental obligation would apply,

the first such consent, permission or other authorisation is given.

Transfer of liability

9.—(1) A liable person ("the transferor") may transfer their levy liability to another person by giving notice in writing (a "transfer notice") to Natural England.

(2) A transfer notice must include—

(a) details of the relevant development;

(b) the unique reference number issued by Natural England for the request to pay;

(c) the transferor's name and address;

(d) details of each person to whom the transferor is transferring levy liability to allow for effective enforcement of the levy;

(e) a declaration from each person to whom the transferor is transferring levy liability confirming that the person making the declaration agrees to the transfer of levy liability.

(3) For the purposes of paragraph (2), a transfer notice is considered to transfer levy liability to every person who was jointly and severally liable with the transferor where it transfers levy liability to a person who—

(a) is already a liable person, and

(b) was jointly and severally liable with the transferor.

(4) When Natural England receives a transfer notice—

(a) the transferor ceases to be a liable person;

(b) every person who is named in the transfer notice as a person to whom levy liability is transferred becomes a liable person (if they were not already).

(5) A transfer notice has no effect on liability to pay a relevant amount for which the due date is on or before the day on which Natural England receives the notice, so that the transferor remains liable for any overdue relevant amount.

Chapter 3

Effect of liability

When liability to pay arises

10. Levy liability arises for a relevant development authorised by—

(a) planning permission, when Natural England—

(i) receives an assumption of liability notice, or

(ii) imposes levy liability on the owners of the land under regulation 16 (failure to assume liability);

(b) a general consent—

(i) if the relevant development is subject to prior approval, when approval is given, a determination is given that approval is not required or approval is deemed to be given, or

(ii) if later, when the request to pay is accepted.

Payment by instalments

11.—(1) When levy liability arises for a relevant development, Natural England may allow the levy to be paid by instalments.

(2) Where Natural England does so, it must decide on—

(a) the number of instalment payments, and

(b) the amount payable in each instalment.

(3) Natural England may vary its decision under paragraph (2) with the consent of every liable person and, where it does so, must amend the liability notice under regulation 13 (amendment of liability notices).

Liability notice

12.—(1) Natural England must give a notice (a "liability notice") to each liable person after levy liability arises.

(2) A liability notice must include—

(a) details of the relevant development;

(b) the unique reference number issued by Natural England for the request to pay;

(c) the name of each liable person;

(d) the levy amount;

(e) either—

(i) the date on or before which the levy amount must be paid in full, or

(ii) if the levy is to be paid by instalments, the amount of each instalment and the date on or before which each instalment must be paid;

(f) an explanation of how payments made will be adjusted for inflation (see regulation 26);

(g) the possible consequences if the levy is not paid, including—

(i) any joint and several liability to pay;

(ii) surcharges;

(iii) interest;

(h) the person's rights in relation to reviews and appeals under Part 5, including how the person may request a review or appeal and applicable time limits.

(3) The date for payment under paragraph (2)(e) must be expressed as—

(a) a specific date,

(b) a date to be calculated by reference to when a specified event occurs (such as commencement of a phase of development), or

(c) a combination of the two, by reference to whichever is earlier.

Amendment of liability notices

13.—(1) Natural England may amend a liability notice after it has been given.

(2) Natural England must amend a liability notice where—

(a) a person becomes a liable person,

(b) Natural England imposes levy liability on a person under regulation 17 (default of payment),

(c) the levy amount is recalculated,

(d) liability between each material interest is reapportioned, or

(e) Natural England accepts a request under regulation 29 (request to transfer payments between developments) for the relevant development.

(3) In particular, the due dates specified in an amended liability notice may differ from those specified in an earlier liability notice given for the relevant development.

(4) An amended liability notice must include each outstanding amount.

(5) Where Natural England amends a liability notice, it must give the amended liability notice to—

(a) each liable person, and

(b) where it has imposed liability on a person under regulation 17 (default of payment), to each person on whom it has imposed liability.

Obligation to discharge liability

14.—(1) A liable person must discharge their liability to pay the levy amount, or each instalment of the levy, on or before the due date for the relevant amount.

(2) Liability to pay the levy amount, or an instalment of the levy, is discharged when the outstanding amount is equal to, or less than, zero (but see regulation 38(4) where a surcharge has been imposed and regulation 39(4) where interest has accrued).

(3) Any person, whether or not they are a liable person, may make a payment against a liability which must be discharged under paragraph (1), including for a surcharge or accrued interest.

(4) A liable person continues to be considered a liable person for the purposes of these Regulations even after their liability to pay the levy amount is discharged.

Joint and several liability

15.—(1) Where there is more than one liable person, levy liability is joint and several.

(2) Paragraph (1) does not apply to—

(a) an owner of the land subject to apportioned liability ("O"), or

(b) a person to whom O has transferred their levy liability.

(3) In paragraph (2), an owner of the land is subject to apportioned liability where—

(a) levy liability has been imposed on the owner under regulation 16 or 17, and

(b) liability has been apportioned between each material interest under regulation 19.

Chapter 4

Imposition of liability

Failure to assume liability

16.—(1) Natural England must impose levy liability on the owners of the land where—

(a) the relevant development is authorised by planning permission,

(b) Condition A or B applies, and

(c) no person has assumed levy liability, unless it considers that to do so would result in substantial injustice (and see regulation 35 which provides for a surcharge to be imposed).

(2) Condition A is that—

(a) when Natural England accepted the request to pay, the relevant development had not begun, and

(b) the relevant development has now begun.

(3) Condition B is that—

(a) the relevant development began before Natural England accepted the request to pay, and

(b) the period of 28 days has ended beginning with whichever is later of—

(i) the day on which the request to pay was accepted, or

(ii) if the relevant development required a consent, permission or other authorisation which was not in place when Natural England accepted the request to pay and to which a disapplication of an environmental obligation applies, the day on which the first such consent, permission or other authorisation was given.

Default of payment

17.—(1) Natural England may impose levy liability on the owners of the land where—

(a) there is an overdue relevant amount, and

(b) Natural England has made reasonable efforts to recover the amount, including by using its powers under these Regulations.

(2) Natural England may impose levy liability notwithstanding that all liable persons are insolvent.

Effect of imposition of liability

18.—(1) This regulation applies where levy liability is imposed under regulation 16 or 17.

(2) Each person on whom levy liability is imposed becomes a liable person when Natural England gives that person a liability notice.

(3) Natural England may not—

(a) impose a surcharge under regulation 36 (late payment) on a person on whom levy liability is being imposed, or

(b) issue a stop notice under regulation 41 for the relevant development,

before the end of the period of seven days beginning with the day after the day on which it gave the liability notice to the person.

Owners of relevant land: apportionment of liability

19.—(1) Where levy liability is imposed on the owners of the land under regulation 16 or 17, Natural England must—

(a) apportion liability between each material interest under this regulation, and

(b) include the apportionment in all liability notices given after levy liability is imposed, including all subsequent amended liability notices.

(2) The amount of each relevant amount for which each owner of the land is liable is calculated using the following formula—

$$\frac{V_O \times A}{V}$$

where—

V_O is the value of the owner's material interest;

V is the total sum of the values of each material interest;

A is the outstanding amount of the relevant amount.

(3) But if the amount given by applying the formula in paragraph (2) is a negative number, then the amount is nil.

(4) In paragraph (2)—

(a) the value of a material interest is the price that it might reasonably be expected to obtain if sold on the open market on the day the apportionment takes place, and

(b) the valuation must assume that the relevant development has been completed on the day before the apportionment takes place.

(5) The price referred to in paragraph (4)(a) must not be assumed to be reduced on the ground that the whole of the relevant land is to be placed on the open market at the same time.

(6) Where two or more persons are joint owners of a material interest, they are jointly and severally liable for each amount calculated under paragraph (2) for that material interest.

(7) This regulation does not apply where Natural England is unable to apportion liability after making reasonable efforts to do so (such as where it has insufficient information to value each material interest) and each owner is to be jointly and severally liable for the levy liability.

Owners of relevant land: interests held on trust

20.—(1) Where a material interest is held by a person as a bare trustee, these Regulations apply as if—

(a) that interest were vested in the person for whom that person is the trustee, and

(b) the acts of the trustee in relation to it were the acts of the person for whom that person is the trustee.

(2) Where the trustees of a settlement are liable persons, an amount due may be recovered from any one or more of the trustees.

(3) The trustees of a material interest are the persons who were trustees on the day on which the relevant development began and any person who later becomes a trustee.

(4) In this regulation—

"bare trust" means a trust under which property is held by a person as trustee—

(a) for a person who is absolutely entitled as against the trustee, or who would be so entitled but for being a minor or other person under a disability, or

(b) for two or more persons who are or would be jointly so entitled,

and includes a case in which a person holds property as nominee for another;

"settlement" means a trust which is not a bare trust.

Chapter 5

Cancellation of commitment to pay

Procedure for cancellation of commitment

21.—(1) The committed developer or a liable person may make a written request to Natural England to rescind its acceptance of a request to pay on one or more of the grounds in paragraphs 2 to 8 of the Schedule.

(2) On receipt of a request under paragraph (1)—

(a) Natural England may rescind its acceptance of the request to pay if it is satisfied that one or more of the grounds in paragraphs 2 and 3 of the Schedule (grounds 1 and 2) apply;

(b) Natural England must rescind its acceptance of the request to pay if it is satisfied that one or more of the grounds in paragraphs 4 to 8 of the Schedule (grounds 3 to 7) apply.

(3) Natural England may, on its own initiative, rescind its acceptance of a request to pay where one or more of the grounds in paragraphs 2 to 7 of the Schedule (grounds 1 to 6) apply.

(4) A liable person who makes a request under paragraph (1) must send a copy of the application to every other liable person before the end of the period of 7 days beginning with the day on which they made the application.

(5) Natural England may request further information from the committed developer or a liable person before coming to a conclusion under paragraph (2).

Effect of cancellation of commitment

22.—(1) When Natural England rescinds its acceptance of a request to pay, it must give notice of that fact (a "cancellation notice") to the committed developer and each liable person.

(2) A cancellation notice must include the grounds on which Natural England has rescinded its acceptance of the request to pay.

(3) When Natural England gives a cancellation notice—

(a) the committed developer stops being committed to pay the levy for the relevant development;

(b) the levy liability for each liable person ends.

(4) Paragraph (3)(b) does not apply to—

(a) a relevant amount for which the due date was before the cancellation notice is given, and

(b) a surcharge which has been imposed or interest which has accrued for such an amount.

PART 3

AMOUNT, PAYMENT AND USE OF THE LEVY

Chapter 1

Levy amount

Charging schedules

23.—(1) When setting the rates in a charging schedule, Natural England must have regard to the actual costs incurred, and costs expected to be incurred, by Natural England and other public authorities(**a**)—

(a) in the delivery, management, maintenance and monitoring of the conservation measures set out in the EDP(**b**);

(b) the administration of, and administrative expenses connected with, the EDP, including in particular—

(i) the preparation and making of the EDP;

(ii) the implementation and operation of the EDP;

(iii) the administration and collection of the levy, including appeals and enforcement;

including costs relating to more than one EDP (such as in establishing and operating shared systems) to the extent reasonably attributable to the EDP.

(2) Natural England may set a reduced rate in a charging schedule to account for actual or expected sources of funding other than the levy for the conservation measures set out in the EDP.

(3) A charging schedule may—

(a) operate by reference to a measurement of the amount or the environmental impact of development, including by reference to one or more of—

(i) the total area of a development;

(ii) the number of buildings in a development;

(iii) the number of units in a development;

(b) provide for differential rates—

(i) by reference to a measurement of the amount of development;

(ii) for different zones in which development would be situated;

(iii) by reference to different descriptions or purposes of development, including different intended uses of development;

(iv) by reference to the environmental impact of development;

(c) include provision for supplementary charges where the levy is to be paid by instalments, to recover the cost of administering the payment of each instalment.

(4) A charging schedule expires—

(a) if it contains an end date, at the end of that day,

(b) at the end of the day before the day on which a corresponding charging schedule in the same EDP takes effect, or

(c) when the EDP expires or is revoked,

(**a**) See section 99 of the Planning and Infrastructure Act 2025 for the meaning of "public authority".
(**b**) See sections 59(3) and 99 of the Planning and Infrastructure Act 2025 for the meaning of "EDP".

whichever is earlier.

(5) For the purpose of paragraph (4), a charging schedule corresponds to another charging schedule if it relates to the same environmental impact of development on the same identified environmental feature.

Calculation of the levy amount

24.—(1) The levy amount must be calculated in accordance with this regulation.

(2) A provisional amount is to be calculated by reference to—

(a) the rates or other criteria set out in the applicable charging schedule in force when the request to pay was accepted(**a**), and

(b) the details of the relevant development.

(3) The levy amount is nil where the provisional amount is less than £50.

(4) Otherwise, the levy amount is to be calculated by applying the following formula—

$$\frac{P \times I_L}{I_C}$$

where—

"P" is the provisional amount;

"I_L" is the index figure for the calendar year in which levy liability arose;

"I_C" is the index figure for the calendar year in which the applicable charging schedule took effect.

(5) In this regulation—

(a) the details of the relevant development are as set out—

(i) for a relevant development authorised by planning permission, in the planning permission, or

(ii) for a relevant development authorised by a general consent, in the request to pay;

(b) the index figure for a given calendar year is—

(i) the figure in the RICS CIL Index published at 1st November of the preceding calendar year by the Building Cost Information Service on behalf of the Royal Institution of Chartered Surveyors(**b**), or

(ii) if the RICS CIL Index is not so published, the figure for the month of November for the preceding calendar year in the consumer prices index including owner occupiers' housing costs (all items) published by the Office for National Statistics.

Material changes in development

25.—(1) A liable person must inform Natural England by notice in writing of a material change in the details of the relevant development which were used to calculate the levy amount.

(2) A notice under paragraph (1) must include the updated details of the relevant development, including a description of the material change.

(**a**) Section 62(1) of the Planning and Infrastructure Act 2025 requires the charging schedule to "set out the rates or other criteria by reference to which the amount of nature restoration levy is to be determined for each kind of development to which the EDP applies".

(**b**) The Royal Institution of Chartered Surveyors, 12 St George Street, London, SW1P 3AD; registered in England and Wales (company number RC00487). The latest RICS CIL Index figure is available online at https://www.bcis.co.uk/insight/cil_index/.

(3) Natural England must recalculate the levy amount under regulation 24 where it—

(a) receives a notice under paragraph (1), or

(b) otherwise becomes aware of a material change in the details of the relevant development which were used to calculate the levy amount (and see regulation 37 which provides for a surcharge to be imposed).

(4) When recalculating the provisional amount for that purpose, the reference in regulation 24 to the details of the relevant development is to the updated details of the relevant development.

Chapter 2

Payment of the levy

Inflation-adjusted payment amount

26.—(1) The adjusted payment amount is to be calculated by applying the following formula—

$$\frac{A \times I_L}{I_P}$$

where—

"A" is the amount paid;

"I_L" is the index figure for the calendar year in which levy liability arose;

"I_P" is the index figure for the calendar year in which the payment is made.

(2) For the purposes of this regulation the index figure for a given calendar year is—

(a) the figure in the RICS CIL Index published at 1st November of the preceding calendar year by the Building Cost Information Service of the Royal Institution of Chartered Surveyors, or

(b) if the RICS CIL Index is not so published, the figure for the month of November for the preceding calendar year in the consumer prices index including owner occupiers' housing costs (all items) published by the Office for National Statistics.

(3) A liable person may make a request in writing to Natural England for a calculation of the amount which must be paid for the adjusted payment amount to equal the outstanding amount of a specific relevant amount in the calendar year in which the request is made.

(4) Where Natural England receives a request under paragraph (3), it must provide the information requested to the person who made the request.

(5) This regulation does not apply to payments made for a surcharge imposed under regulations 35 to 37 or interest accrued under regulation 39.

Calculation of the outstanding amount

27. The "outstanding amount" of a relevant amount is the amount still to be paid calculated by applying the following formula—

$$A - P$$

where—

A is the relevant amount specified in the liability notice;

P is the total sum of the adjusted payment amounts made to Natural England against the relevant amount.

Acknowledgement of receipt of payment

28.—(1) After Natural England receives a payment against a relevant amount, surcharge or interest for a relevant development, it must give a written acknowledgement of receipt to every liable person and the person who made the payment.

(2) An acknowledgement of receipt under paragraph (1) must include—

(a) details of the relevant development;

(b) the unique reference number issued by Natural England for the request to pay;

(c) the name of each liable person;

(d) the name of the person who made the payment;

(e) the date of payment;

(f) the amount of the payment;

(g) if the payment is against a relevant amount—

(i) the adjusted payment amount;

(ii) the outstanding amount of the relevant amount and, if different, the outstanding levy amount;

(iii) whether interest is accruing on the relevant amount;

(iv) any amount of a surcharge or interest still to be paid in relation to the relevant amount;

(v) whether liability to pay the relevant amount is discharged;

(h) if the payment is in relation to a surcharge or interest—

(i) the amount of the payment;

(ii) any amount of the surcharge or interest still to be paid;

(iii) whether liability to pay the relevant amount to which the surcharge or interest relates is discharged.

Request to transfer payments between developments

29.—(1) A liable person may make a request in writing to Natural England for payments made against the levy amount for a development ("development A") to apply to levy liability for another development ("development B") where—

(a) the relevant land, or part of the relevant land, for development A is the same as the relevant land, or part of the relevant land, for development B,

(b) Natural England has accepted requests to pay for both development A and development B,

(c) levy liability has arisen for both development A and development B, and

(d) no developer intends to proceed any further with development A.

(2) A request under paragraph (1)—

(a) must include details of the amount of development A which has been completed, and

(b) may be made more than once for a development.

Effect of transfer of payments between developments

30.—(1) This regulation applies if Natural England accepts a request under regulation 29.

(2) Natural England must recalculate the levy amount for development A under regulation 24.

(3) When recalculating the provisional amount for that purpose, the reference in regulation 24 to the details of the relevant development is to the details of the amount of development A which has been completed, to the extent that it does not form part of development B.

(4) But the recalculated levy amount in accordance with paragraph (2) is nil if—

(a) development A has not begun, or

(b) the amount of development A which has been completed entirely forms part of development B.

(5) An amount calculated under paragraph (6) is applied as an adjusted payment amount made against the levy amount for development B.

(6) The amount is calculated by applying the following formula—

$$P_A - L_A - C_A$$

where—

"P_A" is the total sum of the adjusted payment amounts made to Natural England against the levy amount for development A;

"L_A" is the levy amount for development A, as recalculated in accordance with paragraph (2);

"C_A" is Natural England's reasonable administrative costs for development A to date.

(7) But if the amount given by applying the formula in paragraph (6) is a negative number, then the amount referred to in paragraph (5) is nil.

(8) If the levy for development B is to be paid by instalments then the amount calculated under paragraph (6) is to be applied—

(a) against the instalment with the earliest due date for which liability has not been discharged, to the value of that instalment, and

(b) if there remains an amount to be applied, to the next such instalment, to the value of that instalment,

and so on until the entirety of the amount has been applied.

(9) If development A begins or continues—

(a) a liable person must inform Natural England by notice in writing;

(b) Natural England must recalculate the levy amount for development A under regulation 24, using the details of the relevant development as defined in that regulation;

(c) the total sum of the adjusted payment amounts made to Natural England against the levy amount for development A is reduced by the amount referenced in paragraph (5);

(d) if—

(i) liability to pay the levy for development A was previously discharged, and

(ii) the outstanding levy amount for development A is greater than zero after applying sub-paragraphs (b) and (c),

then the liability is no longer considered to have been discharged.

(10) In this regulation, "development A" and "development B" have the same meaning as in regulation 29.

Refund of overpayments

31.—(1) Natural England must repay an overpayment of the levy as soon as practicable after the overpayment comes, or is brought, to its attention.

(2) The levy is overpaid where—

(a) a liable person has discharged their liability to pay the levy, and

(b) the outstanding levy amount is less than zero.

(3) But paragraph (1) does not apply if—

(a) Natural England is satisfied that the amount of the overpayment is less than the reasonable administrative costs which it would incur in repaying the overpayment,

(b) the overpayment does not come, or is not brought, to Natural England's attention before the end of the period of 10 years beginning with the day on which the overpayment was made, or

(c) the overpayment is as the result of—

(i) a recalculation following a notification under regulation 25 (material change in development), or

(ii) a transfer of payments between developments following a request made under regulation 29.

(4) Where paragraph (3)(b) or (c) applies, Natural England may repay the overpayment of the levy if it considers it appropriate to do so.

(5) Where more than one person has made payments against the levy amount, repayment of an overpayment must be made—

(a) to the person who made the last such payment, to an amount not exceeding that payment, and

(b) if there remains an amount of overpayment, to the person who made the next such payment, to an amount not exceeding that payment,

and so on until no amount of overpayment remains.

(6) Where a person is entitled to a repayment under paragraph (1), Natural England must pay that person an additional amount by way of interest on the repayment—

(a) calculated from the date on which the person made the overpayment;

(b) at a rate which is the higher of—

(i) 0.5% per annum, or

(ii) a percentage per annum equal to the Bank of England base rate less one percentage point.

Chapter 3

Use of the levy

Meaning of "levy funds"

32. In this Chapter, "levy funds" means money received by virtue of the levy, including by virtue of any surcharge or interest.

Requirements on use of levy funds

33.—(1) Natural England must spend levy funds received for a relevant development to fund conservation measures which—

(a) are listed in the EDP which applies to the relevant development, and

(b) relate to the identified environmental feature for which the levy was charged,

but this paragraph is subject to paragraphs (4) and (5).

(2) In particular, the funding of a conservation measure includes spending on—

(a) the delivery, management, maintenance and monitoring of the conservation measures set out in the EDP;

(b) administrative expenses connected with the EDP, including in particular in—

(i) the preparation and making of the EDP;

(ii) the implementation and operation of the EDP;

(iii) the administration and collection of the levy, including appeals;

including costs relating to more than one EDP (such as establishing and operating shared systems) to the extent reasonably attributable to the EDP.

(3) Paragraph (1) continues to apply after the EDP ends or is revoked.

(4) Where section 70 of the 2025 Act (remedial action where EDP ends or is revoked) applies, the Secretary of State must spend levy funds received for the relevant EDP on remedial action under that section.

(5) Where—

(a) there are levy funds received for a relevant development, and

(b) in respect of those funds, all conservation measures to which paragraph (1) applies no longer require funding,

Natural England must spend the levy funds on additional conservation measures which relate to the identified environmental feature for which the levy was charged.

(6) Levy funds may be—

(a) used to reimburse expenditure already incurred;

(b) reserved (including by way of investment) for expenditure that may be incurred in the future;

(c) used beyond the EDP end date(**a**);

(d) provided by Natural England to another public authority for any of the purposes for which Natural England may spend levy funds.

(7) Levy funds may not be spent on measures which are not conservation measures but are listed in an EDP under section 63(7) of the 2025 Act (other requirements for an EDP).

Reporting

34.—(1) Natural England must include in the EDP midpoint report and EDP final report—

(a) the total sum of all the outstanding amounts of the levy under the EDP;

(b) the total amount of levy funds spent on conservation measures under the EDP;

(c) the total amount of levy funds spent on the delivery, management, maintenance and monitoring of conservation measures of the type mentioned in section 61(5) of the 2025 Act (network conservation measures) under the EDP.

(2) Natural England must account separately for levy funds for each EDP, including in the report which it must publish under section 91 of the 2025 Act (annual reports).

(**a**) See sections 60(7) and 99 of the Planning and Infrastructure Act 2025 for the meaning of "EDP end date".

(3) In this regulation—

"the EDP final report" means the report which Natural England must publish under section 67(1)(b) of the 2025 Act;

"the EDP midpoint report" means the report which Natural England must publish under section 67(1)(a) of the 2025 Act.

PART 4
ENFORCEMENT
Chapter 1
Surcharges and interest

Surcharge for failure to assume liability

35.—(1) Natural England may impose a surcharge where it imposes levy liability under regulation 16 (failure to assume liability).

(2) But no surcharge may be imposed if the levy amount is less than £1,000.

(3) The amount of the surcharge is the greater of—

(a) 2% of the levy amount, or

(b) £300.

(4) Where there is more than one material interest, a separate surcharge may be imposed for each material interest.

(5) The surcharge is imposed—

(a) on the owner of the material interest;

(b) in respect of the levy amount for the purpose of regulation 38(4).

Surcharge for late payment

36.—(1) Natural England may impose a surcharge where a liable person does not discharge their liability to pay an overdue relevant amount before the end of a period specified in paragraph (3).

(2) But no surcharge may be imposed if the outstanding amount of the relevant amount is less than £1,000.

(3) The specified periods are—

(a) 30 days;

(b) 6 months;

(c) 12 months;

beginning with the due date for the relevant amount.

(4) A separate surcharge may be imposed for late payment for each of the three periods specified in paragraph (3).

(5) The amount of the surcharge (on each occasion) is the greater of—

(a) 5% of the outstanding amount of the relevant amount, or

(b) £300.

(6) The surcharge is imposed—

(a) on every liable person who is liable to pay the overdue relevant amount;

(b) in respect of the relevant amount for the purpose of regulation 38(4).

Surcharge for failure to notify material change in development

37.—(1) Natural England may impose a surcharge where—

(a) there was a material change in the details of the relevant development which were used to calculate the levy amount,

(b) Natural England did not receive a notice under regulation 25(1) (notification of material change in development),

(c) Natural England recalculates the levy amount under regulation 25(3), and

(d) the recalculated levy amount is more than £300 greater than the levy amount before the recalculation.

(2) The amount of the surcharge is the lesser of—

(a) 30% of the levy amount (as recalculated), or

(b) £300.

(3) The surcharge is imposed—

(a) on every liable person;

(b) in respect of the levy amount for the purpose of regulation 38(4).

Surcharges: procedure

38.—(1) Where Natural England imposes a surcharge under this Chapter, it must give a notice to every person on whom the surcharge is imposed.

(2) A notice under paragraph (1) must include—

(a) the date of the notice;

(b) the amount of the surcharge;

(c) the relevant amount in respect of which the surcharge is imposed;

(d) if the surcharge is imposed under regulation 36 (late payment)—

(i) when the due date was for that relevant amount;

(ii) the possible consequences if the relevant amount remains unpaid, including any possibility that further surcharges may be imposed;

(e) if the surcharge is imposed under regulation 37 (failure to notify material change), a description of the material change in the details of the relevant development;

(f) the person's right to appeal against the surcharge, including how the person may do so and applicable time limits.

(3) Where a surcharge is imposed on more than one person, each is jointly and severally liable to pay the surcharge.

(4) A person's liability to pay a relevant amount cannot be discharged until all surcharges which have been imposed on the person in respect of the relevant amount are paid in full.

Interest on late payment

39.—(1) A liable person must pay interest on an overdue relevant amount for which the person is liable.

(2) Interest under paragraph (1) is calculated from day to day—

(a) beginning with the day after the due date for the relevant amount;

(b) only on the outstanding amount of the relevant amount;

(c) at an annual rate of 2.5 percentage points above the Bank of England base rate.

(3) When Natural England becomes aware that interest has begun to accrue on an overdue relevant amount, it must give a notice to each person who is liable to pay the amount, including—

(a) the date of the notice;

(b) the current rate of interest and how it is subject to change;

(c) the relevant amount in respect of which interest is accruing, when the due date was for that amount, and the date on which interest began to accrue;

(d) the possible consequences if the relevant amount remains unpaid, including the possibility that surcharges may be imposed;

(e) the person's right to appeal against the charging of interest, including how the person may do so and applicable time limits.

(4) A person's liability to pay the relevant amount cannot be discharged until all amounts of interest which have accrued in respect of the relevant amount are paid in full.

(5) Interest is not payable on interest accrued under this regulation.

(6) A liable person may make a request in writing to Natural England for a calculation of the interest which has accrued on an overdue relevant amount.

(7) Where Natural England receives a request under paragraph (6), it must provide the information requested to the person who made the request before the end of the period of 14 days beginning with the day on which the request was made.

Chapter 2

Stop notices for non-payment

Warning notice

40.—(1) Natural England may issue a notice (a "warning notice") of its intention to impose a stop notice for a relevant development where—

(a) there is an overdue relevant amount, and

(b) Natural England considers it expedient that development should stop until the amount has been paid.

(2) Natural England must give the warning notice to—

(a) each liable person;

(b) each person known to Natural England as an owner of the land;

(c) each person known to Natural England as an occupier of the relevant land;

(d) every other person whom Natural England considers may be materially affected by a stop notice.

(3) A warning notice must include—

(a) the date of the notice;

(b) Natural England's reasons for issuing the notice;

(c) the outstanding amount of the overdue relevant amount;

(d) a statement that the overdue relevant amount is due in full immediately;

(e) the period after which a stop notice may be issued if liability to pay the relevant amount is not discharged;

(f) the effect of a stop notice;

(g) the possible consequences of failing to comply with a stop notice.

(4) The period specified in paragraph (3)(e) must be a period of—

(a) no less than three days, and

(b) no more than 28 days,

beginning with the day after the day on which the warning notice is issued.

(5) Natural England must display a copy of the warning notice on the relevant land until the end of the period specified in paragraph (3)(e).

Issue of stop notice

41.—(1) Natural England may issue a notice (a "stop notice") prohibiting specified activities from taking place in relation to a relevant development where—

(a) Natural England has issued a warning notice for the relevant development,

(b) the period specified in the warning notice under regulation 40(3)(e) has ended, and

(c) the relevant amount to which the warning notice related is still an overdue relevant amount.

(2) Natural England must give the stop notice to—

(a) each liable person;

(b) each person known to Natural England as an owner of the land;

(c) each person known to Natural England as an occupier of the relevant land;

(d) every other person whom Natural England considers may be materially affected by a stop notice.

(3) A stop notice must include—

(a) the date on which it is to take effect;

(b) Natural England's reasons for issuing the notice;

(c) the outstanding amount of the overdue relevant amount;

(d) a statement that the overdue relevant amount is due in full immediately;

(e) a description of the activities which are prohibited for the relevant development;

(f) the possible consequences of failing to comply with the notice;

(g) the person's right to appeal against the stop notice, including how the person may do so and applicable time limits.

(4) Natural England must display a copy of the stop notice on the relevant land for the period during which the notice has effect.

(5) A stop notice does not prohibit any works on the relevant land which are necessary in the interests of health and safety.

(6) A stop notice has effect from the date specified in the notice until the day on which Natural England gives notice that it is withdrawn or it is quashed following an appeal.

Withdrawal of stop notice

42.—(1) Natural England may withdraw a stop notice at any time by giving notice to that effect to every person to whom it gave the stop notice.

(2) Natural England must withdraw a stop notice when—

(a) liability to pay the relevant amount to which the stop notice related is discharged, or

(b) the decision to issue a stop notice is reversed on an appeal under regulation 56.

(3) After withdrawing a stop notice, Natural England must display a notice that it has withdrawn the stop notice on the relevant land.

Registration of stop notice

43.—(1) When it issues a stop notice, Natural England must supply the information specified in paragraph (2) to the relevant authority to which the notice relates.

(2) The information which must be supplied is—

(a) the address of the land to which the notice relates or a plan by reference to which its location can be ascertained;

(b) details of any relevant planning permission to enable it to be identified;

(c) that Natural England issued the notice;

(d) the date of issue of the notice;

(e) the date specified in the notice as the date on which it is to take effect;

(f) a statement or summary of the activity prohibited by the notice.

(3) On receiving the information specified in paragraph (2), the relevant authority must include that information in the register of stop notices as soon as practicable and in any event before the end of the period of 14 days beginning with the day on which the stop notice was issued.

(4) Natural England must inform the relevant authority in writing if the stop notice is withdrawn or quashed.

(5) All entries relating to a stop notice must be removed from the register of stop notices if the notice is withdrawn or quashed.

(6) In this regulation—

"register of stop notices" means the register kept under section 188 of the TCPA 1990(**a**);

"relevant authority" means the authority which maintains the register of stop notices for the area in which the relevant land is situated.

Injunctions for breach of stop notice

44.—(1) Natural England may apply to the court for an injunction restraining any actual or apprehended breach of a stop notice if it considers it necessary or expedient to do so.

(2) On an application under this regulation the court may grant such an injunction as the court thinks fit to restrain the breach.

(3) In this regulation, "the court" means the High Court or the county court.

Chapter 3

Other enforcement provisions

Notifications by public authorities

45.—(1) The public authority described in the second column of the table below must notify Natural England after an event specified in the first column of the same row of the table occurs for a relevant development.

(**a**) Section 188 has amendments but none relevant to these Regulations.

Specified event	Public authority
An application for planning permission, or for the alteration, modification or variation of a planning permission, is made or withdrawn	The authority to whom the application was made
Planning permission is granted or refused (including a second or subsequent planning permission for a relevant development)	The authority which made the decision
Planning permission is altered, modified, varied or revoked	The authority which altered, modified, varied or revoked the planning permission
An appeal or judicial review in relation to planning permission has been brought	The authority which is party to the appeal or judicial review
An appeal or judicial review in relation to planning permission has concluded	The authority which is party to the appeal or judicial review

(2) In this regulation, any reference to planning permission includes approval for a relevant development which is subject to prior approval.

Levy recoverable as a debt

46.—(1) The levy is recoverable as a debt due to Natural England.

(2) In any proceedings to recover a relevant amount as a debt, the amount of the debt includes—

(a) the outstanding amount of the relevant amount,

(b) the additional amount, if any, which must be added so that, if the amount of the debt were a payment, the adjusted payment amount would discharge liability to pay the relevant amount, and

(c) all surcharges imposed or interest accrued in respect of the relevant amount, if any.

Local land charges

47.—(1) The levy amount for a relevant development is a local land charge affecting the relevant land.

(2) The levy amount stops being a local land charge when liability to pay the levy for the relevant development—

(a) is discharged, or

(b) otherwise ceases to exist.

(3) For the purposes of the Local Land Charges Act 1975([a]), Natural England is the originating authority as respects a local land charge created under this regulation.

Enforcement of local land charges

48.—(1) This regulation applies where Natural England intends to enforce a local land charge imposed under regulation 47.

(2) Natural England must notify the following persons of its intention to enforce the charge—

(a) every owner of the land;

(b) every other person it considers may be prejudiced by enforcement of the charge.

(3) The notification must—

(a) 1975 c. 76.

(a) be in writing;

(b) be displayed on the relevant land;

(c) set out Natural England's reasons for enforcing the charge;

(d) include the outstanding levy amount and the steps that Natural England intends to take if payment of the amount is not made.

(4) Natural England may apply to the county court for consent to enforce the local land charge if the levy amount is not paid in full (so that the outstanding levy amount is zero) before the end of the period of 21 days beginning with the day on which the notification was made.

(5) When deciding whether to grant consent to enforce the charge, the court must consider—

(a) all the circumstances of the case, and

(b) in particular, any evidence before it as to whether any person would be likely to be unduly prejudiced by enforcement of the charge.

(6) Natural England may not enforce a local land charge imposed for a relevant development if the outstanding levy amount is less than £2000.

(7) When enforcing a local land charge under this regulation, Natural England has all the same powers and remedies under the Law of Property Act 1925(**a**) and otherwise as if it were a mortgagee by deed having powers of sale and lease, of accepting surrenders of leases and of appointing a receiver.

Outstanding liabilities on death

49.—(1) This regulation applies where—

(a) a liable person (the "deceased") dies after levy liability arises, and

(b) at the time of the deceased's death, they had not discharged their liability to pay a relevant amount.

(2) The deceased's executor or administrator is a liable person and is liable to pay—

(a) the outstanding amount of the relevant amount, and

(b) all surcharges imposed or interest accrued in respect of the relevant amount,

and may deduct out of the assets and effects of the deceased any payments made.

(3) Natural England may waive any surcharge imposed or interest accrued in respect of the relevant amount.

(4) Where the deceased would be entitled to the refund of an overpayment under regulation 31, the deceased's executor or administrator is entitled to the amount.

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

(6) Where relevant to the executor's or administrator's liability under this regulation in the administration of the deceased's estate, they may initiate, continue or withdraw a request or appeal under Part 5 of these Regulations.

(**a**) 1925 c. 20.

PART 5

REVIEWS AND APPEALS

Chapter 1

Reviews

Review of levy amount

50.—(1) A liable person may make a request (an "amount review request") to Natural England that it review the calculation of the levy amount under regulation 24.

(2) An amount review request must—

(a) be made before the end of the period of 28 days beginning with the day after the day on which Natural England gave a liability notice for the relevant development;

(b) follow the procedure set out in regulation 52.

(3) In paragraph (2), where Natural England has given more than one liability notice for the relevant development, the reference to giving a liability notice is to the giving of the last such notice.

(4) After receiving an amount review request, Natural England must review the calculation.

(5) After reviewing the calculation and considering any written representations, Natural England may either—

(a) confirm the calculation of the levy amount, or

(b) recalculate the levy amount.

(6) A person may not request a review under this regulation—

(a) if the levy amount has—

(i) already been subject to an amount review request or an appeal under regulation 53, and

(ii) not since been recalculated other than as part of that review or appeal, or

(b) after liability to pay the levy has been discharged.

Review of apportionment of liability

51.—(1) An owner of the land may make a request (an "apportionment review request") to Natural England that it review the apportionment of liability made under regulation 19.

(2) An apportionment review request must—

(a) be made before the end of the period of 28 days beginning with the day after the day on which Natural England gave a first liability notice to the appellant;

(b) follow the procedure set out in regulation 52.

(3) After receiving an apportionment review request, Natural England must review the apportionment of liability.

(4) After reviewing the apportionment and considering any written representations, Natural England may either—

(a) confirm the apportionment, or

(b) reapportion liability between each material interest under regulation 19.

(5) A person may not request a review under this regulation—

(a) if the apportionment has already been subject to an apportionment review request or an appeal under regulation 54, or

(b) after liability to pay the levy has been discharged.

Reviews: procedure

52.—(1) A request for review must be made in writing and may include written representations.

(2) Natural England may extend the time limit for making a request for review if satisfied that there are good reasons for doing so.

(3) While the review is outstanding—

(a) no relevant amount is payable for the relevant development, and

(b) no such amount can become an overdue relevant amount.

(4) A review must be carried out by a person who was not involved in the original decision.

(5) After conducting a review, Natural England may set a new due date for one or more relevant amounts, which must comply with the requirements of regulation 12(3).

(6) Natural England must notify every liable person in writing of—

(a) the decision of the review, and

(b) the reasons for the decision,

before the end of the period of 21 days beginning with the day after the day on which the request for review was made.

(7) In this regulation—

"request for review" means a request under regulation 50(1) or 51(1);

"review" means a review under regulation 50(4) or 51(3).

Chapter 2

Appeals

Appeal against levy amount

53.—(1) A liable person may appeal to the Secretary of State against the levy amount.

(2) An appeal under this regulation may only be made after completion of a review under regulation 50.

(3) An appeal under this regulation must be—

(a) made before the end of the period of 28 days beginning with the day after the day on which Natural England notified the appellant of the decision of the review;

(b) only on the ground that Natural England has incorrectly calculated the levy amount for the relevant development.

(4) While the appeal is outstanding—

(a) no relevant amount is payable for the relevant development, and

(b) no such amount can become an overdue relevant amount.

(5) On an appeal under this regulation, the Secretary of State may—

(a) confirm the calculation of the levy amount,

(b) recalculate the levy amount, or

(c) require Natural England to recalculate the levy amount.

(6) Where the Secretary of State confirms the calculation of the levy amount or the Secretary of State recalculates the levy amount—

(a) the Secretary of State may set a new due date for one or more relevant amounts, which must comply with the requirements of regulation 12(3), and

(b) if the Secretary of State sets a new due date, Natural England may not amend that due date to an earlier date.

Appeal against apportionment of liability

54.—(1) An owner of the land may appeal to the Secretary of State against an apportionment of liability made under regulation 19.

(2) An appeal under this regulation may only be made after completion of a review under regulation 51.

(3) An appeal under this regulation must be—

(a) made before the end of the period of 28 days beginning with the day after the day on which Natural England notified the appellant of the decision of the review;

(b) only on the ground that Natural England has incorrectly apportioned liability for the relevant development.

(4) While the appeal is outstanding—

(a) no relevant amount is payable for the relevant development, and

(b) no such amount can become an overdue relevant amount.

(5) On an appeal under this regulation, the Secretary of State may—

(a) confirm the apportionment,

(b) reapportion liability between each material interest under regulation 19, or

(c) require Natural England to reapportion liability between each material interest under regulation 19.

(6) Where the Secretary of State confirms the apportionment or the Secretary of State reapportions liability—

(a) the Secretary of State may set a new due date for one or more relevant amounts, which must comply with the requirements of regulation 12(3), and

(b) if the Secretary of State sets a new due date, Natural England may not amend that due date to an earlier date.

Appeal against surcharge or interest

55.—(1) A liable person may appeal to the Secretary of State against—

(a) a surcharge imposed under—

(i) regulation 35 (failure to assume liability),

(ii) regulation 36 (late payment), or

(iii) regulation 37 (failure to notify material change in development), or

(b) the accrual of interest under regulation 39.

(2) An appeal under paragraph (1)(a)(i) must be only on one or more of the following grounds—

(a) that the conditions for the imposition of liability under regulation 16 were not met;

(b) that the surcharge has been calculated incorrectly.

(3) An appeal under paragraph (1)(a)(ii) or (1)(b) must be only on one or more of the following grounds—

(a) that the conditions for the imposition of the surcharge under regulation 36 or accrual of interest under regulation 39 were not met;

(b) that the person was not liable for the relevant amount to which the surcharge or interest related;

(c) that Natural England did not give a liability notice to the person;

(d) that the surcharge or interest has been calculated incorrectly.

(4) An appeal under paragraph (1)(a)(iii) must be only on one or more of the following grounds—

(a) either that—

(i) there was no material change in the details of the relevant development which required a liable person to inform Natural England, or

(ii) there was a material change in the details of the relevant development but a liable person informed Natural England in accordance with regulation 25(1);

(b) the surcharge has been calculated incorrectly.

(5) An appeal against a surcharge must be made before the end of the period of 28 days beginning with the day after the day on which Natural England gave a notice to the appellant under regulation 38(1) (surcharges: procedure).

(6) An appeal against interest must be made before the end of the period of 28 days beginning with the day after—

(a) where the appeal is only on the ground specified in paragraph (3)(d), the day on which Natural England gave an acknowledgment of receipt to the appellant under regulation 28 confirming that interest has stopped accruing, or

(b) in all other cases, the day on which Natural England gave a notice to the appellant under regulation 39(3) (interest on late payment).

(7) No amount is payable in respect of a surcharge or interest which is subject to an appeal under this regulation while the appeal is outstanding.

(8) On an appeal under this regulation, the Secretary of State may—

(a) confirm the surcharge or interest,

(b) recalculate the surcharge or interest, or

(c) reverse the decision to impose a surcharge or interest.

Appeal against warning or stop notice

56.—(1) A liable person may appeal to the Secretary of State against a decision by Natural England to issue a warning notice under regulation 40 or a stop notice under regulation 41 for the relevant development.

(2) An appeal under this regulation must be—

(a) made before the end of the period of 60 days beginning with the day after the day on which Natural England issued the warning notice or stop notice, and

(b) only on one or more of the following grounds—

(i) that liability to pay the relevant amount to which the warning notice or stop notice related has been discharged;

(ii) that the conditions for issuing a warning notice in regulation 40(1) or a stop notice in regulation 41(1) were not met.

(3) A warning notice or stop notice which is subject to an appeal continues to have effect.

(4) On an appeal under this regulation, the Secretary of State may—

(a) confirm the decision to issue the warning notice or stop notice, or

(b) reverse the decision to issue the warning notice or stop notice.

Appeals: procedure

57.—(1) An appeal under this Part must be made by notice in writing (an "appeal notice").

(2) An appeal notice must include—

(a) the name and address of the appellant;

(b) details of the relevant development to which the appeal relates;

(c) the decision which is appealed against;

(d) the grounds of the appeal;

(e) the appellant's representations.

(3) The Secretary of State may extend the time limit for making an appeal under this Part if satisfied that there are good reasons for doing so.

(4) An appellant may withdraw an appeal at any time by giving notice in writing to the Secretary of State.

(5) As soon as practicable after receiving an appeal notice, the Secretary of State must send—

(a) to the appellant, a written acknowledgement of receipt including a reference number for the appeal and an address for written communications;

(b) to each other interested party—

(i) a copy of the appeal notice,

(ii) a copy of the written acknowledgement, and

(iii) notice of the person's right to make written representations to the Secretary of State in relation to the appeal before the end of the representations period.

(6) As soon as practicable after receiving written representations from an interested party, the Secretary of State must send a copy of the representations to each other interested party.

(7) An interested party may send comments in writing to the Secretary of State on the representations of another interested party before the end of the period of 14 days beginning with the day after the day on which the representations period ended.

(8) After considering all written representations and comments, the Secretary of State must notify the appellant and each other interested party in writing of—

(a) the decision on the appeal, and

(b) the reasons for the decision.

(9) The Secretary of State may make decisions as to the costs of interested parties in relation to the appeal, including concerning which parties are to pay such costs.

(10) In this regulation—

"interested party" means—

(a) Natural England;

(b) the appellant;

(c) any other liable person;

"representations period" means the period of 14 days beginning with the day after the day on which the documents specified in paragraph (5) were sent.

PART 6

CROWN APPLICATION

Crown application

58.—(1) These Regulations bind the Crown.

(2) But regulations 35 to 38 do not apply to the levy liability of persons responsible for administering property belonging to His Majesty in His private capacity.

(3) In paragraph (2), the reference to His Majesty in His private capacity is to be construed as including a reference to His Majesty in right of His Duchy of Lancaster and to the Duke of Cornwall.

Payment of the levy by the Crown

59.—(1) Where the levy is payable by the Chancellor of the Duchy of Lancaster, it may be raised and paid under section 25 of the Duchy of Lancaster Act 1817(**a**) as an expense incurred in improvement of land belonging to His Majesty in right of the Duchy.

(2) For land belonging to the Duchy of Cornwall, the purposes authorised by section 8 of the Duchy of Cornwall Management Act 1863(**b**) for the advancement of parts of such gross sums mentioned in that section includes the payment of the levy.

Service of documents on the Crown

60.—(1) Where a notice or document is to be given or sent to the Crown under these Regulations, it must be given or sent to the appropriate Crown authority.

(2) In paragraph (1), "the appropriate Crown authority" has the same meaning as in section 227 of the Planning Act 2008(**c**).

Signed by authority of the Secretary of State for Housing, Communities and Local Government

Name
Minister of State
Date — Ministry of Housing, Communities and Local Government

(**a**) 1817 c. 97.
(**b**) 1863 c. 49.
(**c**) Section 227 has amendments but none relevant to these Regulations.

SCHEDULE

Regulation 21

Grounds for cancellation of commitment to pay

Interpretation

1.—(1) In this Schedule, any reference to—

(a) planning permission includes a general consent;

(b) the grant of planning permission includes the grant of—

(i) permission under a general consent;

(ii) approval for a relevant development which is subject to prior approval;

(c) the refusal of planning permission includes the refusal of approval for a relevant development which is subject to prior approval;

(d) an application for planning permission includes an application for approval for a relevant development which is subject to prior approval.

(2) In this Schedule, "the relevant EDP" means the EDP under which the request to pay was accepted.

Ground 1 (expiry of commitment)

2.—(1) One or more of the following apply—

(a) if the relevant development is to be authorised by planning permission, an application for planning permission is not made before the end of the relevant period;

(b) if the relevant development—

(i) began before Natural England accepted the request to pay, and

(ii) requires a consent, permission or other authorisation which was not in place when Natural England accepted the request to pay and to which a disapplication of an environmental obligation would apply,

an application for at least one such consent, permission or other authorisation, including by way of a modification or variation of an existing consent, permission or other authorisation, is not made before the end of the relevant period.

(2) In this paragraph, "the relevant period" means the period of 6 months beginning with the day on which the request to pay was accepted by Natural England.

Ground 2 (revocation of EDP)

3. The relevant development is to be authorised by planning permission and—

(a) no such application has been decided,

(b) no such application is outstanding, and

(c) the relevant EDP has been revoked.

Ground 3 (planning permission refused)

4. The relevant development is to be authorised by planning permission and—

(a) an application for planning permission for the relevant development has been refused,

(b) no such application has been granted, and

(c) one or more of the following apply—

(i) the time limit for an appeal against, or judicial review of, the refusal has ended without such proceedings being brought;

(ii) an appeal against, or judicial review of, the refusal has concluded and the refusal was not reversed or quashed;

(iii) the applicant for planning permission does not intend to bring an appeal against, or judicial review of, the refusal.

Ground 4 (other consent, permission or authorisation refused)

5. The relevant development began before Natural England accepted the request to pay and—

(a) the relevant development requires a consent, permission or other authorisation which was not in place when Natural England accepted the request to pay and to which a disapplication of an environmental obligation applies,

(b) the first application for such consent, permission or other authorisation has been refused,

(c) no such application has been granted, and

(d) one or more of the following apply—

(i) the time limit for an appeal against, or judicial review of, the refusal has ended without such proceedings being brought;

(ii) an appeal against, or judicial review of, the refusal has concluded and the refusal was not reversed or quashed;

(iii) the applicant for planning permission does not intend to bring an appeal against, or judicial review of, the refusal.

Ground 5 (planning permission cancelled)

6. The only planning permission for the relevant development is—

(a) revoked,

(b) reversed on appeal, or

(c) quashed by a court.

Ground 6 (planning permission expired)

7. The only planning permission for the relevant development ceases to have effect—

(a) because the development is not begun within any period required by a condition of development,

(b) because a step required to be taken by a condition of development within a specified period is not taken, or

(c) under section 93J of the TCPA 1990 (effect of completion notices)(**a**).

Ground 7 (change in development)

8.—(1) The relevant development is to be authorised by planning permission and—

(**a**) Section 93J was inserted by section 112 of the Levelling-up and Regeneration Act 2023.

(a) no such application has been decided,

(b) no such application is outstanding, and

(c) subject to sub-paragraph (2), one or more of the following apply—

(i) the committed developer no longer wants to be committed to pay the levy for the relevant development;

(ii) no developer intends to proceed with the relevant development as described in the request to pay;

(iii) a developer intends to make, or has made, a request to pay for the same relevant development under a different EDP than the relevant EDP.

(2) Sub-paragraph (1)(c)(i) and (iii) do not apply where the relevant EDP provides that payment of the levy is mandatory for the relevant development under section 72(5) of the 2025 Act.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations set out how the nature restoration levy ("the levy") works under Part 3 of the Planning and Infrastructure Act 2025 (c. 34). Where an environmental delivery plan ("EDP") has been made under that Act, identifying possible negative impacts of development on the environment, the developer may ask Natural England for the developer to pay the levy. Payment of the levy results in certain environmental obligations being discharged, with the proceeds of the levy funding the conservation measures set out in the EDP.

Part 2 deals with liability to pay the levy. Regulations 4 to 6 provide for requirements before development may commence, including the imposition of a condition of development requiring payment of the levy or a first instalment. Regulations 7 to 9 relate to who is liable to pay the levy (and therefore a "liable person"), such as by assuming liability or having it transferred to them. Regulations 10 to 15 deal with the effects of liability. When liability arises, Natural England must send each liable person a liability notice. Regulations 16 to 20 allow Natural England to impose and apportion liability on the owners of the land being developed where no-one assumes liability or the levy cannot be recovered from existing liable persons. Regulations 21 to 22, and the Schedule, provide for how a commitment to pay the levy can be cancelled.

Part 3 deals with the amount, payment and use of the levy. Regulations 23 to 25 govern how rates are set and the levy amount is calculated. Regulations 26 to 31 concern payment of the levy, including adjusting payments for inflation and allowing transfers from a ceased development to an overlapping development. Regulations 32 to 34 provide for how the levy may be used, including restricting the use of levy funds to conservation measures and associated activities, including broader system costs shared between EDPs.

Part 4 concerns enforcement of the levy. Regulations 35 to 38 provide for surcharges to be imposed by Natural England, where no-one assumes liability, payment is overdue, or there is a failure to notify Natural England of a material change in the development. Regulation 39 provides for interest to automatically accrue on overdue amounts. Regulations 40 to 44 deal with warning and stop notices where a levy amount which is due is not paid, requiring development to cease until payment is made. Regulations 45 to 49 contain other miscellaneous enforcement provisions.

Part 5 allows for reviews and appeals of certain matters in relation to the levy. Reviews by Natural England may be requested of the calculation of the levy amount or the apportionment of liability where liability has been imposed on the owners of the land being developed. Following such a review, a further appeal of either matter is possible to the Secretary of State. Any surcharge or interest applied in relation to the charging of the levy or a warning or stop notice issued by Natural England in relation to the development may also be appealed to the Secretary of State.

Part 6 applies these Regulations to the Crown, including provision on collection, enforcement and service of documents.

A full impact assessment has not been produced for this instrument as it makes provision in connection with the imposition of a levy, for which an impact assessment is not required. An impact assessment was produced for the Planning and Infrastructure Act 2025, which included an assessment of the impact of Part 3 of that Act. That impact assessment is available from the Ministry of Housing, Communities and Local Government at 2 Marsham Street, London, SW1P 4DF, or online: https://www.gov.uk/government/publications/planning-and-infrastructure-bill-impact-assessment.

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