

Supplementary information: The process for developers

1 | Overview

This document has been provided as a piece of supplementary information to the main consultation documents. This should be read in conjunction with our published guidance on [using the Nature Restoration Levy](#) (NRL).

The primary objective of this document is to provide a high-level summary of the process for developers, demonstrating how an Environmental Delivery Plan will operate within the planning system and how developers will pay the Nature Restoration Levy.

To inform an understanding of the process for developers, examples of several key documents have been annexed to this document:

- A. **DRAFT Commitment Certificate** – issued by Natural England to a developer once a request to use the nature restoration levy is accepted.
- B. **DRAFT Assumption of Liability Notice** – completed by the relevant developer(s) to notify Natural England that they want to become a liable person prior to commencement of a development.
- C. **DRAFT Liability Notice** – issued by Natural England to liable persons confirming: the details of the relevant development, the persons liable to pay the nature restoration levy, the total amount of the levy liability (and how inflation will apply to payments), the due dates for payment(s), instalment arrangements that may apply, and what happens if payments are not made.
- D. **DRAFT Outline Instalment Plan** – an outline example of an instalment plan for paying the Nature Restoration Levy, setting out the criteria, terms and conditions forming the plan.

Note: The documentation provided at Annexes A - D are in draft and have been provided purely for information to aid the understanding of the process for developers.

2 | Summary of the process

The [Planning and Infrastructure Act 2025](#) provides developers with a new way to discharge specific environmental obligations where their plans or projects affect protected sites or species (such as addressing the impacts of nutrient pollution on protected sites). Rather than carrying out project-level assessments and site-specific mitigation measures, developers may have the option to pay the Nature Restoration Levy where an Environmental Delivery Plan is in place which addresses the specific environmental impact from their development (for example, nutrient pollution). Payments from developers are then pooled and used to deliver environmental conservation measures on a more strategic scale. Developers must still consider and address any environmental effects that are not covered by the Environmental Delivery Plan.

Levy payments will be calculated based on information about the relevant development, such as its scale (for example, number of dwellings) and location, and in line with the charging schedule set out within an Environmental Delivery Plan. Levy funds will be used by Natural England to deliver a programme of conservation measures to materially outweigh the negative effect of the development using the Environmental Delivery Plan.

Natural England has published more in-depth guidance on the Nature Restoration Levy process which can be read at [Using the nature restoration levy - GOV.UK](#).

The guidance provides an aid to understand how the [Nature Restoration Levy Regulations 2026](#) (the “Levy Regulations”) will work in practice, as well as a chronological overview of the key stages within the developer journey.

If a developer wants to use the nature restoration levy, and the development is eligible, they'll need to:

- Get a quote for the nature restoration levy
- Request to use the nature restoration levy
- Submit a levy commitment to support a planning application
- Assume liability to pay the nature restoration levy
- Pay the nature restoration pay restoration levy.

The figure presented on page 3 of this document presents an overview of the streamlined developer journey to use the nature restoration levy.



Nature Restoration Levy - Streamlined Developer Journey

1 Find out about the NRF

- Visit GOV.UK



Visit .GOV.UK for information

2 Get a quote

- Check the online map showing EDPs available
- Draw site's red line boundary
- Provide information about proposed development (e.g. dwellings, size)
- Receive indicative quote for levy amount (index linked)



Submit site information to obtain quote



Provide quote

3 Request to use the NRF

- Make a request to Natural England (NE) to use the NRF
- NE accept the request and issue a commitment certificate
- Confirmation of levy amount payable is provided, and capacity allocated
- A commitment to pay the NRF levy can be used as part of planning application
- Local Planning Authority (LPA) verifies the commitment



Make request to NE



Accept request and issue commitment certificate



Submit planning application with commitment certificate



Verify commitment and issue planning decision

4 Assume liability

- Submit assumption of liability notice to NE
- NE issue a liability notice and invoice the developer
- Developer may pay the levy either in full or by agreed instalment plan



Notify NE of intention to assume liability before commencing work on site



Issue liability notice and invoices



Pay the levy in full or by agreed instalment plan



Issue receipts to confirm levy payment



Commence development



Update the register

5 Payment and discharge

- A payment must be received before development can commence
- Upon receipt of payment, NE issue receipt confirming the levy has been paid to both the developer and the LPA
- The levy condition is deemed discharged
- Development can commence

3 | Annexes

Annex A: DRAFT Commitment Certificate

To: _____

NRL reference number: _____

Date of issue: _____

Date of expiry: _____



NATURE RESTORATION LEVY - COMMITMENT CERTIFICATE

(1) Details of the relevant development

- A housing scheme with a total of X units (a unit = a dwellinghouse, including flats)

See Part A for the red line boundary for the relevant development.

(2) Effect of the commitment

This commitment holds capacity for the development of [X units] in the following Environmental Delivery Plans (EDPs) to disapply the relevant environmental obligations through the planning application process:

- Norfolk: Broads Special Area of Conservation (SAC) (Yare and Bure), Broadland Ramsar and River Wensum SAC EDP (2026 – 2036)
- [Insert further EDPs if more available & selected]

This commitment certificate will be accepted as part of any planning and decision-making processes. Other environmental obligations not covered above will continue to apply.

(3) Validity of the commitment

This commitment certificate will expire after **six months** from the date of issue, unless a planning application is made.

(4) Nature Restoration Levy

Based on the information provided, the provisional nature restoration levy amount at the time this commitment certificate was issued.

- **Provisional Nature Restoration Levy amount: £X,XXX** (excluding VAT)

The provisional amount is calculated from the charging schedule in the relevant EDP(s).

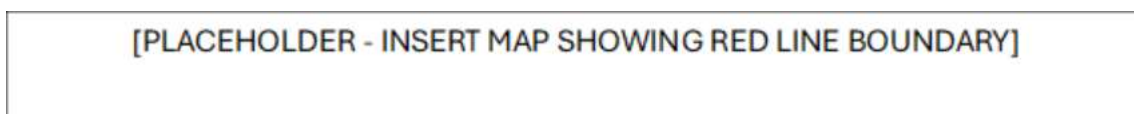
- **Inflation-adjusted nature restoration levy amount: £X,XXX** (excluding VAT)

The inflation-adjusted amount shows the indicative levy amount for the year this commitment was issued.

(5) Planning conditions required to meet this commitment

There are planning condition requirements to meet this commitment; a statutory pre-commencement condition requiring payment prior to commencement, and additional conditions to impose as conservation measures. See Part B for the full detail.

Part A – The red line boundary



Part B – Planning condition requirements

In accordance with the requirements of Regulation 5 of the [Nature Restoration Levy Regulations](#) (“Levy Regulations”) 2026, the local planning authority must impose the statutory pre-commencement planning condition, requiring payment of the levy in full or the first instalment prior to commencement. This applies to any grant of permission relying on a commitment to pay the nature restoration levy.

In accordance with the requirements of the Environmental Delivery Plan(s) the local planning authority may need to impose additional conditions as conservation measures where they are applicable to the relevant development, to meet the requirements under this commitment.

Planning condition	Condition to be imposed*
Statutory Nature Restoration Levy condition	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.
Non-mains drainage	The development shall not be occupied unless a package treatment plant is installed on the site and operational to manage foul water; with operating efficiency rates achieving a discharge concentration of 5 mg/l for Total Phosphorus and 27

	mg/l for Total Nitrogen or lower, that will be maintained thereafter for lifetime of the development.
*Planning decision-makers may make limited and reasonable amendments to planning conditions (with the exception of the statutory pre-commencement condition), to ensure conditions are operable for specific developments providing the intended outcome is maintained. **Natural England recognises that Local Plans may set lower water efficiency targets and encourage any condition to be in line with the relevant Local Plan where this is the case.	

See [Guidance for Local Planning Authorities](#) for more information on imposing conditions.

Informative Notes:

What this commitment enables

For the purposes of section 72 of the [Planning and Infrastructure Act 2025](#), this certificate provides you with a commitment to pay the Nature Restoration Levy. This commitment will disapply the environmental obligations in respect of the specific environmental impact set out in the EDP for your development.

A local planning authority will accept this commitment certificate as part of any planning and decision-making processes, provided the details that were given to inform this commitment cover the relevant development for which a planning application is made.

Your commitment will expire after **six months** from the date of issue stated above, unless an application for planning permission is made.

This commitment disapplies the following environmental obligations from consideration under the [Habitats Regulations 2017](#):

- Nutrient pollution: on the Broads Special Area of Conservation (SAC) (Yare and Bure), Broadland Ramsar and River Wensum SAC

Other environmental obligations not covered above will continue to apply.

How the nature restoration levy was calculated

The levy has been calculated from the details you submitted and the charging schedule for the relevant EDP(s). [Read about the charging schedule for the EDP.](#)

The **provisional nature restoration levy amount** is calculated from the charging schedule in the relevant EDP(s) forming this commitment. The levy amount is shown excluding VAT, which is charged at 20%.

The **inflation-adjusted Nature Restoration Levy amount** shows the indicative levy amount for the year this commitment was issued. The amount includes annual inflation in line with the Royal Institution of Chartered Surveyors (RICS) Community Infrastructure Levy (CIL) Index, published 1 November and applied 1 January for the following calendar year.

Next steps

You do not need to pay anything now. Payment of the levy is required prior to commencement of development. To understand when to pay the levy, please read the [Paying the Nature Restoration Levy](#) guidance.

This commitment certificate must accompany the submission of your planning application, to evidence that you have met the relevant environmental obligations via a commitment to use the Nature Restoration Levy (NRL).

Your commitment will expire after six months from the date of issue, unless an application for planning permission is made. We will send out reminders during this six-month period. If your commitment expires, you can get a new quote and simply [request to use the Nature Restoration Levy](#) again to be issued a new commitment certificate.

Preparing to pay the levy

If your planning application is approved (or other type of consent or authorisation as appropriate under Regulation 8(5) – Levy Regulations), and you're ready to commence development, you will need to assume liability to pay the levy in line with Regulation 8 of the Levy Regulations. View the [Nature Restoration Levy notices](#) to find all forms.

During the assumption of liability process, you will confirm if you will be paying the levy in full or via an available instalment plan. View the published [Nature Restoration Levy Instalment Plan](#). Your total levy amount will be inflation-adjusted for the calendar year in which your levy liability arises, and each instalment payment will be subject to annual inflation. Your levy liability will arise once you've assumed liability to pay, and Natural England issue you a liability notice setting out the total levy liability and payment terms.

Payment in full or the first instalment must be made prior to commencement of development to discharge your pre-commencement planning condition. Read the [Paying the Nature Restoration Levy](#) guidance for all necessary payment information.

There are possible consequences if the levy is not paid. Read the [Nature Restoration Levy Enforcement Policy](#) for further information.

What your levy will pay for

Your levy will fund conservation measures delivered under the relevant EDP(s), including their long-term management, monitoring and maintenance as well as scheme administration costs.

EDPs set out measures needed to address the environmental impacts of development in an area and deliver an overall improvement in the conservation status of the environmental feature(s) set out in the EDP.

Contacting Natural England regarding the Nature Restoration Levy

If you need help with the Nature Restoration Levy, please visit: XYZ on Gov.uk.

Alternatively, please use the contact information below and include the NRF reference.

Email: xxxx@naturalengland.org.uk

Telephone: 000000000000

Monday to Friday, 8:30am to 5pm, except bank holidays

Foss House
Kings Pool
1-2 Peasholme Green
York

Annex B: DRAFT Assumption of Liability Notice

ASSUMPTION OF LIABILITY NOTICE Regulation 8 of the Nature Restoration Levy Regulations 2026	
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See the attached informative notes for assistance with completing this form.

NRL reference number: _____¹

Details of the development for which Natural England has accepted a request to pay the Nature Restoration Levy:

Address of the land: _____²

Description of development:

_____³

Local planning authority reference number (if applicable):

_____⁴

Local planning authority/authorities:

_____⁵

Part A – Liable person(s)

Details of each person who is agreeing to assume liability to pay the Nature Restoration Levy. Where more than one person agrees to assume liability a lead developer must be nominated as Person1: _____⁶

Person 1 / lead developer:

Name: _____

Address:

Email address:

Contact phone number:

Person 2:

Name: _____

Address:

Email address:

Contact phone number:

Person 3:

Name: _____

Address: _____

Email address:

Contact phone number:

Person 4:

Name: _____

Address:

Email address:

Contact phone number:

(Continue on a separate sheet if necessary)

Declaration to be signed by each person agreeing to assume liability

Pursuant to Regulation 8 of the Nature Restoration Levy Regulations 2026, I hereby declare that I agree to assume liability to pay the nature restoration levy charged under Part 3 of the Planning and Infrastructure Act 2025 in relation to the **relevant development** set out above.

Person 1:

Signed: _____

Printed name: _____

Dated: _____

Person 2:

Signed: _____

Printed name: _____

Dated: _____

Person 3:

Signed: _____

Printed name: _____

Dated: _____

Person 4:

Signed: _____

Printed name: _____

Dated: _____

(Continue on a separate sheet if necessary)

Part B – Payment terms

To assume liability to pay the nature restoration levy for the relevant development set out above, you must select and agree the payment terms below:

Select whether you will pay the total Nature Restoration Levy amount in full or via instalments, by ticking the appropriate box below. Please refer to the published

instalment plan(s) in the Nature Restoration Levy Instalment Policy [insert link] to check eligibility.

Tick only **one** option in the table below:

Pay the levy in full	☐
Pay the levy via an instalment plan	☐

Where the option to pay “in full” is selected, proceed straight to signing the second declaration below.

Where the option to pay via an available “instalment plan” is selected, specify the instalment plan you are opting into by entering the relevant letter in the box below. Information on available plans can be found at [[Nature Restoration Levy Instalment Plans](#)].

Enter only **one** option into the table below:

Instalment Plan	
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Please refer to the published instalment plan(s) to confirm the availability of a plan, the appropriate option and to check eligibility.

Declaration to be signed by each person agreeing to assume liability to pay the levy in line with the above payment terms

I hereby declare that I agree to assume liability to pay the Nature Restoration Levy charged under Part 3 of the Planning and Infrastructure Act 2025 in line with the **selected payment terms** set out above. I acknowledge that when assuming liability, these payment terms cannot be amended.

Person 1:

Signed: _____

Printed name: _____

Dated: _____

Person 2:

Signed: _____

Printed name: _____

Dated: _____

Person 3:

Signed: _____

Printed name: _____

Dated: _____

Person 4:

Signed: _____

Printed name: _____

Dated: _____

(Continue on a separate sheet if necessary)

PLEASE NOTE: The assumption of liability notice is not complete until all liable person(s) sign both declarations in Part A and Part B of the notice.

[END]

THESE PAGES DO NOT FORM PART OF THE NOTICE

Informative notes for completion of the notice by person(s) assuming liability

Numbered paragraphs correspond to the superscript numbers in the notice.

Part A covers superscript numbers 1. to 6., Part B covers superscript numbers 7. to 9.

Part A

1. Insert the NRF unique reference number which was generated at the request to pay stage.
2. Insert the address of the relevant land. Pursuant to Regulation 2 of the 2026 Regulations, "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;

NOTE: the site address should also match the address associated with the relevant planning permission or general consent.

3. Insert the description of the relevant development. This should be taken from the details set out in the planning permission where the development is authorised by planning permission or, where the development is authorised by a general consent, from the details submitted on the NRF digital service for which Natural England has accepted a request to pay.
4. Insert the application reference number assigned by the relevant planning authority for the relevant development. If the development was authorised by a general consent without the need for any application to the local planning authority, then leave this section blank.
5. Insert the local planning authority/authorities in whose area of responsibility the relevant land is located.
6. Insert the name of the lead developer as Person 1 who is assuming liability. The Liability Notice will be sent to each of the named persons who have assumed liability and who are jointly and severally liable. **The invoice for the levy will be addressed only to the lead developer.**

Part B

7. Select the intended payment option, to either choose to pay the total levy in full prior to commencement of development, or to pay via an available instalment plan.
8. Where the option to pay in full is selected you must skip past the table at superscript 9. and complete the notice by signing the second and final declaration.
9. Only fill this section out where the option to pay via an instalment plan is selected. From the published set of instalment plans [\[insert link\]](#), please confirm the specific plan that you are opting into, and ensure you meet the eligibility requirements. If you opt into a plan where you do not meet the eligibility requirements, Natural England will not accept the assumption of liability notice. This would require a resubmission and could delay any intention to commence development.

Explanatory notes

1. By Regulation 8(1) of the 2026 Regulations, a person may agree to assume liability to pay the levy regulation by giving notice in writing (an “**assumption of liability notice**”) to Natural England.
2. By Regulation 8(2) of the 2026 Regulations, 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. By Regulation 8(3) of the 2026 Regulations, a person who agrees to assume levy liability by an assumption of liability notice is a “liable person” within the meaning of Regulation 2 of the 2026 Regulations.
- 4. By Regulation 8(4) of the 2026 Regulations, the assumption of liability notice takes effect when it is received by Natural England.
- 5. By Regulation 8(5) of the 2026 Regulations, 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 (Regulation 8(5)(a));
 - b. If the relevant development is, or is to be, authorised by planning permission, planning permission is granted for the relevant development (Regulation 8(5)(b));
 - c. If the relevant development is subject to prior approval
 - i. approval is given
 - ii. a determination is giving that approval is not required, or
 - iii. approval is deemed to be given; (Regulation 8(5)(c));
- 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 (Regulation 8(5)(d)).
- 6. By Regulation 15(1), where there is more than one liable person, levy liability is joint and several. However, this does not apply to the owner of the land subject to apportioned liability under Regulation 19 (“O”), or a person to whom O has transferred their levy liability (Regulation 15(2)).

Annex C – DRAFT Liability Notice

LIABILITY NOTICE Regulation 12 of the Nature Restoration Levy Regulations 2026	
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DATE OF THIS NOTICE: _____

NRL reference number: _____

To:

Liable person 1: _____

Liable person 2: _____

Liable person 3: _____

Liable person 4: _____

Details of the development in relation to which Natural England has accepted a request to pay the Nature Restoration Levy:

Address of the land: _____

Description of development: _____

Local planning authority reference number (if applicable): _____

Local planning authority/authorities:

Dear Sir/Madam

Liability

1. You are liable to pay the Nature Restoration Levy ("**the levy**") charged under Part 3 of the Planning and Infrastructure Act 2025 in relation to the relevant development set out above. You are therefore a "**liable person**" within the meaning of Regulation 2 of the Nature Restoration Levy Regulation 2026 ("**the 2026 Regulations**").

Levy amount

2. The total levy amount is £_____. This is referred to in the remainder of this notice as the "**relevant amount**".

3. This charge is levied under Environmental Delivery Plan(s):

1 _____

2 _____

3 _____

The breakdown of this charge is detailed below:

EDP 1: £ _____

EDP 2: £ _____

EDP 3: £ _____

4. Information about requesting a review and appealing against the calculation of the levy amount is set out in guidance [[link to guidance](#)].

Date that payment is due by

5. [The total levy amount is to be paid in full, as per the payment terms agreed during the assumption of liability. An invoice will be issued to the lead developer from [date], and payment must be made within 30 days of receipt of the invoice. This is referred to as the "**due date**" in the remainder of this notice.]

OR

6. [The total levy amount is to be paid in instalments, as per the payment terms agreed during the assumption of liability. An invoice will be issued to the lead developer for each instalment from the following dates, and

payment must be made within 30 days of receipt of the invoice. This is referred to as the “**due date**” in the remainder of this notice, relevant to each payment:]

Instalment	Amount	Date by which payment of this instalment is due
1	£ _____	_____
2	£ _____	_____
3	£ _____	_____

How payments will be adjusted for inflation

7. Payments made will be adjusted for inflation by applying the following formula, pursuant to Regulation 26 of the Nature Restoration Levy Regulations 2026:

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

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.
8. For the purposes of the index figure for a given calendar year is:
 - a. The figure in the RICS CIL Index published at 1 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.

9. 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. Where Natural England receives such a request, it must provide the information requested to the person who made the request.
10. This formula does not apply to payments made for a surcharge imposed under Regulations 35 to 37, or to interest accrued under Regulation 39 (on which, see further below).
11. The possible consequences if the levy is not paid can be read in detail within the [\[Nature Restoration Levy Enforcement Policy\]](#).

New liability notices may be issued

12. Where a new liability notice is issued, this has the effect superseding any previous liability notice for the relevant development.
13. Please note, it is your responsibility to notify Natural England if:
 - There is a change to a liable person – please use the relevant Nature Restoration Levy form to transfer liability [\[insert link to notice\]](#)
 - There is a material change in the details of the relevant development which were used to calculate the levy, as per Regulation 25 [\[insert link to notice/guidance\]](#)
 - There is a requirement to transfer payments between developments, as per Regulation 29 [\[insert link to notice/guidance\]](#)
 - A liable person's contact details change.

[END]

Annex D: DRAFT Outline Instalment Plan Terms and Conditions

Nature Restoration Levy – Outline Instalment Plan Terms and Conditions



NOTE: This is an outline of what an instalment plan may look like under the Nature Restoration Levy. It should not be taken as reflected of any expected final product being developed by Natural England. This has been shared to support user understanding of levy payment options.

HOUSING ONLY

➤ **Qualifying criteria -**

The instalment plan will define a monetary qualifying criteria for eligibility into the plan. This will refer to the total nature restoration levy amount.

- The instalment plan is available where the total levy amount is greater than £XX,XXX.

➤ **Number of instalments available -**

- The plan enables three instalment payments only.

➤ **Payment terms / triggers -**

- Payments will be split by three equal instalments of a developments total levy liability.
- The first payment will be due within 30 days, upon issue of the first invoice.
- Subsequent payments are timebound and will be due at set dates every 12 months.
- Eligible developers can opt into the instalment plan when assuming liability.
- Once opted into, the payments must be made in accordance with the instalment plan policy and in line with the payment due dates set out in the Liability Notice.
- Surcharges and accrual of interest will apply to all late instalment payments.
- Annual instalment payments will each be indexed for the calendar year in which the invoice is generated, based off the RICS CIL index.
- The first payment must be made prior to commencement of the development.
- Payments can be made early, upon request for an early invoice by liable person(s).
- Full and final payment required, set out below.

➤ **Monitoring / reporting**

- None required by the developer.
- Once liability is assumed, and a Liability Notice is issued, the developer(s) are liable to pay the levy in line with the payment terms. The timeline of build-out does not impact on the agreed payment plan and due dates set out in the Liability Notice.

➤ **Deadline for full and final payment**

- Full and final payment due no later than three years after levy liability is first assumed, or two years after the EDP end date, whichever comes first.

➤ **Supplementary charge, per instalment (including first instalment)**

- A supplementary charge (to be confirmed), will be applied to every instalment.
- The supplementary charge is calculated based off the total levy amount set out in the Liability Notice.