



Technical consultation on the Infrastructure Levy

G15 Response



About the G15

The G15 is made up of London's largest housing associations. The G15's members provide more than 715,000 homes across the country, including around one in ten homes for Londoners. Delivering good quality safe homes for our residents is our number one priority. Every year our members invest almost £900m in improvement works and repairs to people's homes, ensuring people can live well. Together, we are the largest providers of new affordable homes in London and build around 15% of all affordable homes across England. It's what we were set up to do and what we're committed to achieving. We are independent, charitable organisations and all the money we make is reinvested in building more affordable homes and delivering services for our residents.

Find out more and see our latest updates on our website: www.g15.london

The G15 members are:

- A2Dominion
- Clarion Housing Group
- The Guinness Partnership
- Hyde
- L&Q
- MTVH
- Network Homes
- Notting Hill Genesis
- One Housing
- Peabody
- Southern Housing

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Executive Summary

The G15 is concerned that the proposed Infrastructure Levy will not secure sufficient resources to match those currently raised through the existing Community Infrastructure Levy and Section 106 contributions.

Section 106 contributions currently account for over 50% of affordable housing delivery, and any new system must command the confidence of the sector that this can be improved upon.

The new system is likely to cause further complications rather than resolving current ones within the system which are continuing to consume the resources of local authorities and providers. The proposal to introduce multiple rates, thresholds, zones, routeways and payment stages is likely to create an even more complex system which both local authorities and providers will struggle to navigate.

Greater complexity and uncertainty for local authorities and providers will undoubtedly lead to a reduction in the delivery of new affordable housing. This will be exacerbated if the Levy fails to raise more or comparable funds to those currently raised through the Community Infrastructure Levy and Section 106 contributions.

The G15 is also concerned by proposals to charge the Levy based on the final sale GDV of a development. GDV can change over the years between acquiring planning permission and completion and is not indicative of the viability of a scheme.

A higher rate of GDV will not necessarily lead to a higher return for providers with other factors often reducing our return despite increasing GDV. These costs have also been known to outstrip the increase in GDV especially during in particularly challenging economic circumstances.

This approach makes the proposed Levy inherently risky. It will be extremely difficult to set an appropriate levy rate which maintains viability of all projects which deliver the current level of affordable housing whilst also securing sufficient funding is available for new infrastructure.

We also have significant concerns with how the current proposals will measure the success of the stated aim of delivering as much or more affordable housing as the current system. Paragraph 5.19 of the consultation proposes measuring this by the cumulative discounts of affordable housing. However, should house prices continue to rise, it is likely that fewer affordable homes will be secured as the discount will be insufficient to offset the increase in market value.

If the Infrastructure Levy is to be implemented, it is vital that clarity is given to both local authorities and providers as to how the build cost will be calculated as part of



the Levy. Though this will be a highly complexed process it is vital to give providers confidence that the viability of their developments will not be compromised.

Additionally, the G15 is calling for an exemption from the Levy where developments deliver 100% affordable housing or are affordable housing led, as suggested in paragraph 5.23 of the consultation. This will help to incentivise providers to continue affordable housing development, help to maintain current levels of delivery and be the simplest method to administer.



Comments on specific consultation questions

Chapter One – Fundamental Design Choices

Q1: Do you agree that the existing CIL definition of ‘development’ should be maintained under the Infrastructure Levy, with the following excluded from the definition:

- **Developments of less than 100 square metres (unless this consists of one or more dwellings and does not meet the self-build criteria) – Yes**
- **Buildings which people do not normally go into - Yes**
- **Buildings into which peoples go only intermittently for the purpose of inspecting or maintaining fixed plant or machinery - Yes**
- **Structures which are not buildings, such as pylons and wind turbines – Yes**

The G15 supports this proposal. The current definition of development from the CIL regulations should be retained as this will help to ease implementation of the Infrastructure Levy whilst maintaining a consistent approach.

Q2: Do you agree that developers should continue to provide certain kinds of infrastructure, including infrastructure that is incorporated into the design of the site, outside of the Infrastructure Levy? Please provide a free text response to explain your answer where necessary.

Yes, this should be continued. Developments often require site specific infrastructure to make them successful – the type of infrastructure depends on the type and scale of development, and the site circumstances.

Site specific infrastructure is integral to development and should be delivered by the developer.

Q3: What should be the approach for setting the distinction between integral and Levy-funded infrastructure? Please provide a free text response to explain your answer, using case study examples if possible

The G15 is warning against a “one size fits all” approach to the Infrastructure Levy. Each development is unique, and the required infrastructure cannot necessarily be defined by an exhaustive list.

However, we do believe that clear guidance should be given to providers, Local Planning Authorities (LPAs), and local communities to provide certainty ahead of development.



We suggest a nationally set yet non-exhaustive list of integral infrastructure, alongside a set of tests/principles required to determine infrastructure as 'integral'. This will help provide much needed certainty and clarity surrounding the required infrastructure for each development.

The G15 disagree with the proposals for LPAs to use their IDS to define what comprises integral and levy-funded infrastructure. We are concerned that this will lead to inconsistencies across different LPAs whilst adding unnecessary complexity to the development process.

There is also uncertainty surrounding off-site infrastructure which would not fall within the definition of integral or levy-funded infrastructure such as off-site biodiversity net gain or carbon offsetting, or highway works. Providers must be given clarity as a matter of urgency as to how these will be delivered under the proposed Levy.

Q4: Do you agree that local authorities should have the flexibility to use some of their levy funding for non-infrastructure items such as service provision? Please provide a free text response to explain your answer where necessary.

The G15 does not support this proposal. We are concerned that this risks some circumstances where Levy spending has little connection to the development in question.

We believe that the currently rules surrounding Section 106 contributions and the Community Infrastructure Levy are adequate and should be retained.

Q5: Should local authorities be expected to prioritise infrastructure and affordable housing needs before using the Levy to pay for non-infrastructure items such as local services? Should expectations be set through regulations or policy? Please provide a free text response to explain your answer where necessary.

The G15 agrees with this proposal. Primary legislation should ring-fence the money raised from the Levy for the purposes of necessary infrastructure and affordable housing.

Q7: Do you have a favoured approach for setting the 'infrastructure in-kind' threshold? Please provide a free text response to explain your answer, using case study examples if possible.

The G15 supports this proposal. G15 member, L&Q's, Joint Venture (JV) with the Greater London Authority (GLA) will deliver 10,800 new homes as part of the



Barking Riverside masterplan. The development will deliver a new Overground Station, a new River Pier and a new primary school alongside community and event space, and ecological improvements.

Barking Riverside Limited, the JV body, has benefitted from the ability to manage and control the delivery of the new infrastructure.

We believe that the infrastructure in-kind threshold should be set locally within the Infrastructure Levy charging schedule. This will recognise the unique nature of such large-scale developments and help to ensure proper scrutiny is applied.

Q8: Is there anything else you feel the government should consider in defining the use of s106 within the three routeways, including the role of delivery agreements to secure matters that cannot be secured via a planning condition? Please provide a free text response to explain your answer.

The Infrastructure Levy should be clear regarding the scope of Section 106 agreements and 'Delivery Agreements' within the new system. The consultation document has caused some confusion due to conflicting messaging.

Paragraph 1.19 indicates that planning conditions will be the primary means of securing 'integral' infrastructure using 'narrowly targeted' Delivery Agreements to 'plug gaps' in planning conditions. However, Paragraph 1.20 states that a Delivery Agreement will be used to ensure that a scheme complies with policy or design codes and delivers all infrastructure defined as 'integral'.

Section 106 agreements are currently used to secure other provisions beyond infrastructure. Confirmation is needed on whether it will still the role of Delivery Agreements or Section 106s to secure these types of provisions.

Where Delivery Agreements or Section 106s are required to secure other provisions, it remains likely a lengthy legal negotiation period will be needed alongside payment of the Infrastructure Levy.



Chapter 2: Levy rates and minimum thresholds

Q9: Do you agree that the Levy should capture value uplift associated with permitted development rights that create new dwellings? Are there some types of permitted development where no Levy should be charged? Please provide a free text response to explain your answer where necessary.

The G15 supports this approach. Where new homes are created, they should come under the Infrastructure Levy.

At present, prior approval change of use applications are subject to the Community Infrastructure Levy though they are not required to provide any affordable housing contribution. Applying the Levy to these applications will bring the prior approval process into line with other changes of use.

The G15 would support initial phasing of the test and learn process being focused solely on permitted development. This would allow a clear way to test the principles of the Levy whilst being guaranteed not to harm existing affordable housing supply (because permitted development schemes do not currently contribute). Such an approach would ensure true additionality by applying the levy to a currently exempt system whilst providing time to properly assess the working of the levy at scale.

Q10: Do you have views on the proposal to bring schemes brought forward through permitted development rights within scope of the Levy? Do you have views on an appropriate value threshold for qualifying permitted development? Do you have views on an appropriate Levy rate 'ceiling' for such sites, and how that might be decided?

As above, apply the Levy to the prior approval regime will bring prior approval into line with other changes of use.

Q11: Is there is a case for additional offsets from the Levy, beyond those identified in the paragraphs above to facilitate marginal brownfield development coming forward? Please provide a free text response to explain your answer where necessary, using case studies if possible.

Developing on Brownfield land presents a number of challenges to viability due to the differences in land values, demolition and remediation costs, and the complexities of building approaches associated with higher density areas.

The existing system enables site specific consideration of viability. We are concerned that the Infrastructure Levy model will not incentivise new development and deliver affordable housing as the proposed mechanism do not allow for negotiation based on site specific viability.



Q12: The government wants the Infrastructure Levy to collect more than the existing system, whilst minimising the impact on viability. How strongly do you agree that the following components of Levy design will help achieve these aims?

- **Charging the Levy on final sale GDV of a scheme – Unsure**
- **The use of different Levy rates and minimum thresholds on different development uses and typologies - Neutral**
- **Ability for local authorities to set ‘stepped’ Levy rates – Unsure**
- **Separate Levy rates for thresholds for existing floorspace that is subject to change of use, and floorspace that is demolished and replaced - Agree**

We are not confident that the Levy can achieve the stated aim of delivering as much as or more affordable housing as the current system. Section 106 contributions currently account for over 50% of affordable housing delivery, and any new system must command the confidence of the sector that this can be improved upon.

We also have significant concerns with how the current proposals will measure the success of the stated aim of delivering as much or more affordable housing as the current system. Paragraph 5.19 of the consultation proposes measuring this by the cumulative discounts of affordable housing. However, should house prices continue to rise, it is likely that fewer affordable homes will be secured as the discount will be higher on a per unit basis.

Please see below our explanation for our answers above:

Charging the Levy on final sale GDV of a scheme

The GDV can change over the development period between acquiring planning permission and completion. We feel that the current Community Infrastructure Levy and Section 106 regimes are clearer than the proposed Levy as rates are fixed at point of planning permission.

Additionally, GDV is often not reflective of the profitability of a scheme as it does not account for the costs associated with development. The viability of developments differs significantly due to a number of local factors.

We are also concerned that the Levy does not give flexibility for an increase of affordable housing after payment. There is also no mechanism in place for providers



to receive a refund where additional affordable housing has been delivered representing a significant step back from the existing Community Infrastructure Levy system.

The use of different Levy rates and minimum thresholds on different development uses and typologies

If the Levy is to be introduced, it is important that as many flexibilities as possible apply to reflect difference viability challenges faced by providers.

We are concerned that setting rates and thresholds presents a risk to both providers and LPA's. This would be a complex process, placing a significant burden in terms of resourcing and costs. In London Boroughs, this would be particularly where site specifics vary from street to street.

Ability for local authorities to set 'stepped' Levy rates

We are concerned that the provision of a stepped trajectory with the wider buffer will set the levy at too low a rate reducing affordable housing delivery and resources for infrastructure.

Separate Levy rates for thresholds for existing floorspace that is subject to change of use, and floorspace that is demolished and replaced

As per our response above, we are concerned that setting rates and thresholds presents a risk to both providers and LPA's placing a significant burden in terms of resourcing and costs.



Chapter Three – Charging and paying the Levy

Q14: Do you agree that the process outlined in Table 3 is an effective way of calculating and paying the Levy? Please provide a free text response to explain your answer where necessary.

The G15 remains concerned that the new proposed new Infrastructure Levy will be less effective than the existing system. Providers will be required to undertake legal negotiations with regards to Section 106/ Delivery Agreement alongside paying the Infrastructure Levy. It also remains unclear how affordable housing delivery will operate and how LPAs will be expected to set discount levels and average sizes.

Under the current proposals, payment of the Levy will effectively be required at only one point – the ‘provisional payment’ (post-decision but prior to occupation), in advance of a subsequent ‘final adjustment’. Further clarity is needed as to when, in the case of large, multi-phased developments, the ‘final adjustment’ will be required. Consider must also be given to how this will affect handovers and completions.

Whilst the Levy payment is required later in the development process than the existing Community Infrastructure Levy, there is currently no option to pay through instalments as is the case with Community Infrastructure Levy and some Section 106 financial contributions which would aid cashflow. We would also recommend that providers with detailed planning permission be able to their Levy liability, as is the case with Community Infrastructure Levy to further aid cashflow.

Q15: Is there an alternative payment mechanism that would be more suitable for the Infrastructure Levy? Please provide a free text response to explain your answer where necessary.

As mentioned in our answer to Q14, we recommend that the Infrastructure Levy model allows providers to pay via instalments where certain criteria is satisfied.

Q18: To what extent do you agree that a local authority should be able to require that payment of the Levy (or a proportion of the Levy liability) is made prior to site completion? Please explain your answer.

The G15 does not support proposal. Requiring payment prior to site completion could cause greater uncertainty for providers and have an adverse impact on cashflow. However, we would support providers being given the option to pay the Levy prior to completion if this would lead to earlier delivery of much needed off-site infrastructure.



Q19: Are there circumstances when a local authority should be able to require an early payment of the Levy or a proportion of the Levy? Please provide a free text response to explain your where necessary.

Please see our answers to Q14, 15 and 18.

Q20: Do you agree that the proposed role for valuations of GDV is proportionate and necessary in the context of creating a Levy that is responsive to market conditions. Please provide a free text response to explain your answer where necessary.

The G15 is concerned that the proposed Infrastructure Levy model assumes that an increase in GDV will result in a higher return for providers - and vice versa. However, significant risks to the viability of developments remain and profits can reduce even as GDV increases or remains stable. Development costs which can change significantly during the project often in excess of the GDV value.

We are concerned that this makes the proposed Levy is inherently risky. It will be extremely difficult to set an appropriate levy rate which maintains viability of all projects which deliver the current level of affordable housing whilst also securing sufficient funding is available for new infrastructure.

As currently proposed, the G15 anticipates that a lengthy process will be required at local level to set an appropriate rate. The following factors will all require consideration:

- Local build rates – these can vary significantly between providers, geographical area and property type
- Landowner return – the University of Liverpool report indicates that a return of 10 times agricultural use value is required to incentivise owners bringing their land to the market. In a buoyant market this can be significantly higher
- Return for providers – this can vary significantly between providers depending on a number of factors impacting each development

It is anticipated that these factors will lead to greater complications within the system and significant differences in rates across each local area.



Chapter Four – Delivering infrastructure

Q21: To what extent do you agree that the borrowing against Infrastructure Levy proceeds will be sufficient to ensure the timely delivery of infrastructure? Please provide a free text response to explain your answer where necessary.

The G15 supports this approach. We feel this will help to deliver much needed infrastructure and ahead of development.

However, it must be noted that some large-scale developments outside London occur in small local authority areas which could be exposed to programme delays and/or market downturns through borrowing large sums to fund infrastructure.

We would also support the introduction of arrangements similar to those under the current Section 106 system to ensure infrastructure is delivered in time for new developments.

This could include measures whereby the Levy contribution is paid at the point of infrastructure delivery rather than the final sale. This could help to alleviate the risk to local authorities of borrowing large sums.

Q22: To what extent do you agree that the government should look to go further, and enable specified upfront payments for items of infrastructure to be a condition for the granting of planning permission? Please provide a free text response to explain your answer where necessary.

As stated in our answers to Questions 14 and 15, we support the introductions of an option to pay in instalments.

Greater clarity is required with regards to how “upfront” will be defined under the Infrastructure Levy. The G15 believes that a Delivery Agreement would be the most appropriate mechanism for determining this.

Q24: To what extent do you agree that the strategic spending plan included in the Infrastructure Delivery Strategy will provide transparency and certainty on how the Levy will be spent? Please provide a free text response to explain your answer where necessary.

It is important that the Infrastructure Levy model accounts for transparency and certainty over Levy spending. We suggest including a requirement that the spending priorities as set out in the IDS will be complied with by LPAs.



Q26: Do you agree that views of the local community should be integrated into the drafting of an Infrastructure Delivery Strategy? Please provide a free text response to explain your answer where necessary.

The G15 supports engagement with local communities on what infrastructure should be considered and prioritised.

Q27: Do you agree that a spending plan in the Infrastructure Delivery Strategy should include:

- Identification of general 'integral' infrastructure requirements
- Identification of infrastructure/types of infrastructure that are to be funded by the Levy
- Prioritisation of infrastructure and how the Levy will be spent
- Approach to affordable housing including right to require proportion and tenure mix
- Approach to any discretionary elements for the neighbourhood share
- Proportion for administration
- The anticipated borrowing that will be required to deliver infrastructure
- Other – please explain your answer
- All of the above

We support the inclusion of these in relation to the IDS.

Q28: How can we make sure that infrastructure providers such as county councils can effectively influence the identification of Levy priorities?

- Guidance to local authorities on which infrastructure providers need to be consulted, how to engage and when
- Support to county councils on working collaboratively with the local authority as to what can be funded through the Levy
- Use of other evidence documents when preparing the Infrastructure Delivery Strategy, such as Local Transport Plans and Local Education Strategies
- Guidance to local authorities on prioritisation of funding
- Implementation of statutory timescales for infrastructure providers to respond to local authority requests
- Other – please explain your answer



These factors should not be restricted to County Councils. There are often many stakeholders that will need to be consulted upon such as the NHS, Environment Agency, and Natural England.

Q29: To what extent do you agree that it is possible to identify infrastructure requirements at the local plan stage? Please provide a free text response to explain your answer where necessary

This approach requires a degree of resourcing in the planning system which we believe is not currently in place. This includes professionals in place in all statutory consultees who to assess the impacts of development and to engage and respond in the Local Plan process. Whilst local plans could be a starting point, this approach covers a lengthy period of assessing infrastructure requirements which could still be subject to change.

The G15 is also concerned that the consultation at states (Para 1.25) that LPAs will be permitted to give indication that on sites over a certain size, they expect a proportion of land to be set aside for levy funded infrastructure. This risks a reduction of developable area which will further impact the viability of projects and the delivery of new homes.



Chapter Five – Delivering affordable housing

Q30: To what extent do you agree that the ‘right to require’ will reduce the risk that affordable housing contributions are negotiated down on viability grounds? Please provide a free text response to explain your answer where necessary.

The G15 is extremely concerned that that this proposal will push viability discussions to the plan making stage rather than eliminate such discussions. This will cause further complications as this is the stage at which the charging schedule and IDS are being prepared.

This is likely to significantly prolong the preparation and examination of those documents and will not reduce the risk of affordable housing requirements being negotiated down.

We are not confident that the provision of affordable housing as infrastructure in kind will either maintain or enhance the current levels being delivered. As the Impact Report highlights, because the Infrastructure Levy is locally raised and spending will result in the highest value sites returning the greatest value of provider contributions, it is possible that a shift to the Levy will increase existing geographic inequalities.

Given the potential for a high degree of GDV variance from the time of submitting a planning application to final sale, it will likely be extremely difficult for LPA's, registered providers, or other providers, to plan for what level of affordable housing would need to be provided as an in-kind contribution at an early stage in the development process.

Fundamentally, in the context of the critical national need for affordable housing, it is considered that the substantial changes proposed under Infrastructure Levy warrants an ambition to increase affordable housing provision. The Levy should accommodate more incentives for providers to deliver levels of affordable housing beyond policy requirements. This could be achieved through an exemption on affordable led schemes as suggested in paragraph 5.23 of the consultation.

In light of the extent of the concerns regarding the impact of the Levy on affordable housing delivery, the G15 is calling on the Government to request the government use the opportunity and debate this proposal has instigated to improve the current planning system. This could take the form of fast-track applications for projects which meet set affordable housing thresholds and two stage viability tests for those which don't.

However, if these proposals continue the G15 is repeating our call, made in our response to the Planning White Paper, for government to legislate that any fall in the



number of affordable homes delivered by developer contributions result in a one for one increase in the following Affordable Homes Programme.

Q31: To what extent do you agree that local authorities should charge a highly discounted/zero-rated Infrastructure Levy rate on high percentage/100% affordable housing schemes? Please provide a free text response to explain your answer where necessary.

As stated in our response to Q30, the G15 supports an exemption from the Levy on affordable led schemes. The current economic conditions and an ever-widening range of responsibilities is stretching the resources and capacity of providers who may need to scale back development in order to meet responsibilities to existing homes.

Delivery of 100% affordable, and affordable-led schemes should be exempt from the Infrastructure Levy to help to enable not-for-profit providers to continue to develop the affordable housing the UK so desperately needs.

Q32: How much infrastructure is normally delivered alongside registered provider-led schemes in the existing system? Please provide examples.

Please see below two examples provided by G15 member, L&Q:

Scheme 1- London Borough- c. 300 homes and new college, 50% affordable housing, c. £1mil S106 financial contributions and c. £1mil CIL liability (total £2mil)

Scheme 2- London Borough- c. 140 homes, 50% affordable housing, c. £400k S106 financial contributions and c. £800k CIL liability (total £1.2mil)

Q33: As per paragraph 5.13, do you think that an upper limit of where the 'right to require' could be set should be introduced by the government? Alternatively, do you think where the 'right to require' is set should be left to the discretion of the local authority? Please provide a free text response to explain your answer where necessary.

It remains unclear how LPAs will be expected to set discount levels and average sizes as set out at C.6 in Appendix C. Each Registered Providers is likely to take a different view on discount levels, and this will be impacted by a variety of largely site-specific factors, including location, tenure, specification, strategic alignment.

Whilst it is intended that discount rates and unit sizes can be updated once a contract is entered into with a Registered Provider, this could be significantly later than submission of a planning application.



We believe that there should be no upper limit on the right to require which could be set by an LPA as this would risk limiting the level of new development which could be delivered, with no or little tangible benefit to local communities.

The G15 is also concerned that LPAs not being obliged to seek their full entitlement of on-site affordable housing, as set out under their 'right to require'. This poses a significant risk to the provision of new affordable housing as well as the risk of uncertainty for developers and communities. This could also undermine the entire Infrastructure Levy and IDS models.



Chapter Six – Other areas

Q37: Should the administrative portion for the new Levy A) reflect the 5% level which exists under CIL B) be higher than this equivalent amount, C) be lower than this equivalent amount D) Other (please specify) or E) unsure. Please provide a free text response to explain your answer where necessary.

At present, 5% of total receipts can be used by the Community Infrastructure Levy charging authorities to handle the administration of the charge. The administrative portion of the Infrastructure Levy must be set at a level which ensures that LPA administrative costs can be covered. This would ensure that Levy funds are retained for affordable housing and other infrastructure.

Costs for Delivery Agreements and S106?

Q39: Do you consider there are other circumstances where relief from the Levy or reduced Levy rates should apply, such as for the provision of sustainable technologies? Please provide a free text response to explain your answer where necessary.

We believe that environmentally sustainable developments should be incentivised. Relief could be provided for providers who take steps such as exceeding energy and sustainability policy requirements, utilising Modern Methods of Construction (MMC) and standardising products as part of the design and build.

Q40: To what extent do you agree with our proposed approach to small sites? Please provide a free text response to explain your answer where necessary.

The G15 believes this approach could incentivise development on small sites through reduced rates. It is therefore vital that 100% affordable schemes and affordable led developments are exempt from the Infrastructure Levy as part of this incentive.



Chapter Seven – Introducing the Levy

Q44: Do you agree that the proposed ‘test and learn’ approach to transitioning to the new Infrastructure Levy will help deliver an effective system? Please provide a free text response to explain your answer where necessary.

The G15 has a number of concerns with regards to the implementation of the Infrastructure Levy. A sufficient timeframe will be required for implementation, and we would support piloting within a small number of local authorities in the first instance.

We are also concerned about the impact of continuing to operate the Mayoral Community Infrastructure Levy in London alongside the new Infrastructure Levy. This will undoubtedly create complications for providers and LPAs as they navigate operations within two different levy systems simultaneously.