

South Oxfordshire and Vale of White Horse District Councils

Community Infrastructure Levy (CIL) FAQs and Guidance for applicants and developers

December 2022

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1 About CIL

1.1 When will CIL come into effect?

CIL has been implemented from 1 April 2016 in South Oxfordshire. And from 1 November 2017 in the Vale of White Horse.

1.2 What is CIL and who will collect it?

CIL is a charge on new development that will be collected by the District Council to provide additional funding to help pay for the cost of infrastructure arising from new development such as highways, leisure facilities and schools. CIL is charged per square metre of additional floorspace of new development and is non-negotiable.

1.3 What are the CIL rates for development?

The CIL Charging Schedule sets out the rates of CIL that will be charged and is available on our websites. CIL rates will be index-linked annually. There is relief from CIL for affordable, self-build and charitable housing. This can be viewed on our websites.

1.4 What type of development is CIL liable?

Development will potentially be liable for CIL if it:

- contains at least 100 square metres of new floor space
- is less than 100 square metres but results in the creation of a new dwelling (including self-contained annexes)
- involves change of use to residential where floorspace has not been in (lawful) use for six months of the previous three years (three year period ending on date of planning permission)
- includes development permitted by a 'general consent' (e.g. permitted development, prior approval).

1.5 Development will potentially not be liable for CIL, or not be charged if it:

- is for a use which has a zero or nil charge (£0/sq m) set out in the CIL Charging Schedule;
- involves only conversion or change of use with no additional floorspace
- involves Mezzanine floors inserted into an existing building, unless they form part of a wider development (e.g., external alterations, changes of use etc)
- involves the subdivision of a dwelling which has been in lawful use
- is for a building into which people do not normally go, or go only intermittently for the purpose of inspecting or maintaining fixed plant or machinery
- If the chargeable amount is less than £50 CIL will not be charged.

1.6 Is Permitted Development (under the General Permitted Development Order) CIL liable?

Yes, if the development meets the basic criteria for CIL liable developments as set out above. It is the applicant's responsibility to serve a Notice of Chargeable Development (Form 5) before the commencement of the development.

1.7 Are 'General Consents' development liable to CIL?

Yes, if the development meets the basic criteria for CIL liable developments e.g., 100 sqm of additional floor space. The CIL Regulations 2010 (as amended) defines 'General Consents', so as to include:

- Permitted Development rights under the General Permitted Development Order (GDPO)3 1995 (as amended)

- Consents granted for Nationally Significant Infrastructure Projects (NSIPs) by the Infrastructure Planning Commission (IPC) or Major Infrastructure Planning Unit (MIPU) of the Planning Inspectorate (PINS)
- Development consented through any Enterprise Zone, Simplified Planning Zone (SPZ), Local Development Order (LDO) or Neighbourhood Development Order (NDO); and
- Development consented through an Act of Parliament, for example, the Crossrail Act 2008

For permitted development, it is the applicant's responsibility to serve Notice of Chargeable Development CIL Form 5, and CIL Form 6 Commencement Notice, before the commencement of the development.

1.8 Will CIL replace Section 106 agreements?

S106 will be scaled back with the introduction of CIL, but S106 agreements will continue to fund affordable housing and essential site specific infrastructure. S106 will also be used to deliver all infrastructure needed to support development which is zero-rated for CIL.

- 1.9 Our Planning Obligations SPDs provides more information on how CIL and S106 will work together to deliver infrastructure.

2 CIL Process for Applicants/Developers

- 2.1 CIL involves a number of stages, which are legal processes that must be complied with in order to administer CIL effectively. If the stages are not complied with, for example you fail to assume liability or submit a Commencement Notice, you may be subject to financial penalties as required by the CIL Regulations.

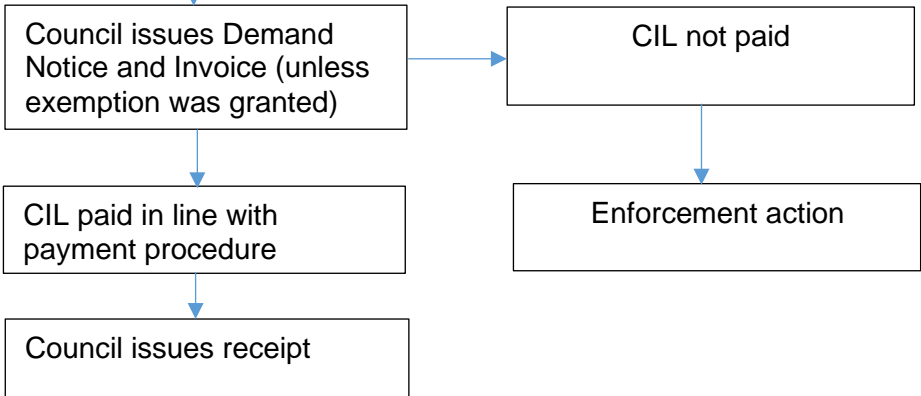
SUBMIT WITH PLANNING APPLICATION

- CIL Additional Information Request Form 1
 - Plans/information that will allow us to calculate CIL accurately (ideally annotated plans)
 - Evidence of any floorspace in 'continued lawful use'
 - CIL Form 2 'Assumption of Liability'
- (If liability changes any time before final payment becomes due, submit withdrawal or transfer of liability form (CIL Forms 3 or 4))
- If applicable, submit relevant form to claim relief:
- Social Housing or Charitable Relief (Form 10)*
 - Self Build Annex or Extension Claim Form (Forms 8 or 9)*
 - Self Build Exemption Claim Form, Part 1 (Form 7 Part 1)*

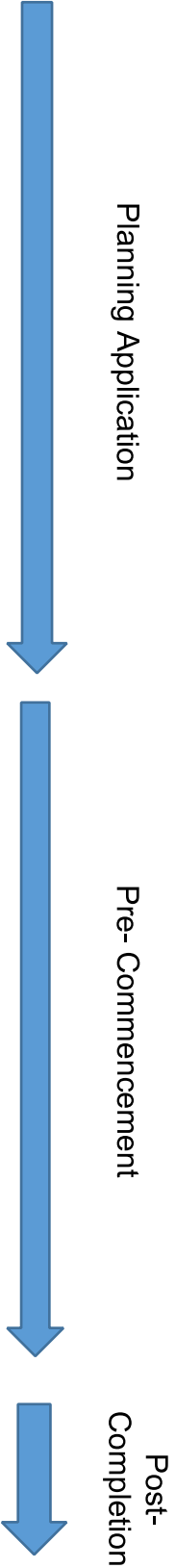
If planning permission granted, Council issues a Liability Notice to parties that have assumed liability and/or landowners.

SUBMIT BEFORE DEVELOPMENT (INC. PERMITTED DEVELOPMENT) COMMENCES

- CIL Form 6 Commencement Notice for applications with planning permission
- CIL Form 5 Notice of Chargeable Development for permitted development



- If applicable, submit to confirm relief within six months of completion
- Self Build Exemption Claim Form 7, Part 2 (self-build new dwelling developments only)



*Please see Appendix 2 for details on further exemption claim forms.

3 CIL Calculations

3.1 What is included as CIL chargeable floorspace? CIL is charged on the 'gross internal area' of the development for which planning permission is granted. This includes:

- all new floor space within the external walls of the building
- circulation and service space such as corridors, storage, toilets, lift, balconies, porches (see Appendix 1) etc. Canopied porches with or without posts are not considered liable, but porches with sides (including half walls), and covered areas bordered by 2 or more walls of the dwelling are considered liable.
- loft space that is used as rooms, with stairs or a permanent ladder including accessible storage areas
- enclosed attached or detached outbuildings e.g., garages and carports. Generally, any structure with one or more walls and a roof is considered to be 'internal' floor space and therefore chargeable. Carports supported on pillars are not considered liable, but if it had one wall and a roof it would be considered liable. Detailed information on how 'gross internal area' is calculated is provided in Appendix 1.

3.2 CIL is chargeable on the existing floor space of a building if a change of use is proposed.

3.3 Is CIL chargeable for subdividing a house into two or more homes?

No, unless additional new build floorspace is provided as part of the scheme in which case the additional floorspace may be liable.

3.4 Is CIL chargeable on a barn conversion?

Potentially, but a change of use from a barn to a residential use should not result in CIL liability as long as the barns are permanent usable buildings in lawful use. To be usable such buildings should be weathertight with four complete walls, a floor, and a roof. The definition of lawful use includes a requirement to be 'in use' for a continuous six month period out of the three years prior to planning permission first permitting development, the onus of proof being on the applicant.

3.5 Any additional new build floorspace proposed as part of the application, extending the barns or to provide new build garages for example would be charged CIL.

3.6 If a development is in progress and a change of use approved during the building process, then the CIL charge that reflects the new use will be applied. If the development is complete, it must demonstrate six months continuous lawful use within three years of the Change of Use approval for any floor space to be offset against the new use CIL charge. An example would be an Institutional Care Home applying for Change of Use to Elderly Persons Accommodation. It must demonstrate six months continuous use as an Institutional Care Home dating back three years from the consent for change of use to Elderly Persons Accommodation. Schedule 1, Part 1, 1(10).

3.7 How is CIL calculated?

The calculation involves multiplying the CIL charging rate by the additional (new build) floor space, and factoring in an Inflation index figure.

$$CIL\ Charge = Net\ additional\ new\ build\ floor\ space\ (A) \times CIL\ Rate\ (R) \times Inflation\ index\ (I)$$

Where:

A = the net area of floor space chargeable in square metres after deducting any existing floor space and any demolitions, where appropriate.

R = the levy rate as set in the Charging Schedule

I = All-in tender price index of construction costs in the year planning permission was granted, divided by the All-in tender price index for the year the Charging Schedule took effect.

3.8 Existing floor space that has been in continuous lawful use can be deducted from the floorspace on which CIL is charged. The onus is on the applicant to demonstrate this usage.

3.9 If the building is demolished before planning permission for redevelopment is granted, the previous floor space cannot be taken into account for the purpose of calculating the CIL charge.

3.10 How is the CIL Inflation index calculated?

CIL payments are index linked from the year that CIL was introduced to the year that planning permissions are granted, to allow for changes in building costs over time. We use the national All-in Tender Price Index published by the Build Cost Information Service (BCIS).

3.11 There are buildings on the application site that will be demolished as part of the development proposals. Will this reduce my CIL liability?

Deductions in respect of demolition of buildings before completion of the chargeable development will only apply where:

- there is an existing building that has been in ‘continuous lawful use’ for at least six months of the three years prior to ‘planning permission first permitting the development’
- the building is a permanent building into which people normally go
- the building is not demolished prior to planning application approval. The onus of proof is on the applicant.

3.12 The table below sets out when ‘planning permission first permits the development’ for the purposes of the CIL regulations:

Application Type	Phasing	Conditions	Date that “planning permission first permits the development”
Full Planning Application	No phasing	N/A	Date of Decision Notice approving the permission
Full Planning Application	Phased	No pre-commencement conditions	Date of Decision Notice approving the permission
Full Planning Application	Phased	With pre-commencement conditions	Date of approval of final pre-commencement condition for that phase
Outline Planning Application	No phasing	N/A	Date of Decision Notice approving the last Reserved Matter
Outline Planning Application	Phased	No pre-commencement conditions	Date of Decision Notice approving the Reserved Matters for that phase
Outline Planning Application	Phased	With pre-commencement conditions	Date of approval of final pre-commencement condition for that phase
Permitted development	N/A	N/A	Date of Notification of Commencement to the District Council OR Date that the District Council serves the Notice of Chargeable Development.

3.13 What evidence do I need to supply to show buildings on my site have been in 'continued lawful use'?

Information that could be submitted to demonstrate 'continued lawful use' can include the combination of the following:

- Copies of leases
- Electricity/gas bills for the six month period
- Business rate/council tax bills and payments. Note: The Local Planning Authority does not have access to this information as it is data protected
- Where an informal arrangement exists, redacted bank statements to show rent/rates have been paid
- Confirmation from a letting agent/solicitor advising of the period of occupancy

3.14 If it is not evident from the information supplied, we will not consider the existing floor space as deductible.

4 Relief and Exemptions

4.1 What reliefs and exemptions are available?

These can be sought in certain circumstances but is not automatic. Instead, relief and exemptions must be applied for, and this must be done before development commences, using the relevant forms. To apply for relief and exemptions you must also have assumed liability. There are several other conditions which also apply dependant on the type of relief or exemption. Relief and exemptions can be obtained for:

- Social / affordable housing
- Charitable housing¹
- Self-build – whole houses
- Self-build – residential extensions / annexes
- Phased credit

4.2 Relief and exemptions are not automatic, and you must apply for them before development commences.

4.3 How do I apply for relief?

The claim for relief must be made on the appropriate form (available on [Planning Portal](#)) by a land owner who has assumed liability to pay CIL (using CIL Form 2: 'Assumption of Liability').

You must make your claim before commencing development or we will be unable to accept your claim and a Demand Notice for the full CIL Liability will be issued. [Appendix 2](#) provides a list of CIL forms and further explanation on which one to use.

4.4 As soon as possible after receiving the claim, we will assess it and notify you of our decision, reasons, and the amount of relief they qualify for. Do not commence development before you have received a response to your claim, or it may become invalid.

4.5 The amount of relief is shown in the Liability Notice – if need be, we will issue a revised Liability Notice.

4.6 What evidence will I need to provide if I am claiming self-build relief for a new property?

Within six months of *completion* of your self-build, you will need to provide the following evidence, and submit it along with CIL Form 7: 'Self Build Exemption Claim Form: Part 2':

All three of the following:

¹ Where the chargeable development will be used wholly, or mainly, for charitable purposes.

1. Compliance certificate and date
2. Title deeds
3. Council Tax certificate

Two of the following three:

1. Utility bill
2. Bank statement
3. Local electoral roll registration.

One of the following:

1. An approved claim from HM Revenue and Customs under VAT431 NB: VAT refunds for DIY housebuilders
2. Proof of a specialist Self Build or Custom Build Warranty
3. Proof of an approved Self Build or Custom Build Mortgage from a bank or building society

Please ensure that you can meet these requirements before the initial claim for self-build exemption is made.

4.7 Are there any circumstances where I might be asked to repay the relief?

Yes – if relief is granted and a reduced CIL paid, but circumstances change within a set period, the relief will be disqualified, and the outstanding CIL must be paid.

Type of relief	Clawback Period
Social / affordable housing	7 years
Charitable purposes	7 years
Self-build	3 years

4.8 Disqualifying events include:

- Any change in relation to the self-build housing or self-build communal development such that it ceases to meet the criteria set out in regulations;
- Failure to comply with the evidence requirements on completion; [at clawback or at 7 Part 2]
- The letting out of a whole dwelling or building that is self-build housing or self-build communal development; or
- The sale of the self-build housing or self-build communal development.

4.9 If a disqualifying event occurs before the development commences, any granted relief would be withdrawn, and the full liability recalculated.

4.10 A CIL Form 4 Transfer of Liability jointly completed by old and new landowners must be submitted in the event of landownership change. If not already commenced, the new owners may submit a claim for relief. It is advisable to discuss the CIL aspect between solicitors prior to exchange.

4.11 If the disqualifying event occurs after commencement, the relief is withdrawn, and the relevant person is liable to pay an amount of CIL equal to the withdrawn relief.

4.12 The person benefitting from the exemption must notify the charging authority in writing within 14 days of the disqualifying event occurring. Failure to do so will result in enforcement action against the relevant person and a surcharge will become payable.

4.13 For further detail on the criteria for each relief type see [GOV.UK's CIL page, paragraph 94](#)

5 Making a CIL Payment

5.1 How much will I have to pay?

Eligible developments that receive planning permission from the dates of South and Vale CIL implementation will be charged in accordance with the rates set out in the CIL Charging Schedule. The amount payable is calculated when planning permission is granted and is set out in the Liability Notice which we will send you.

5.2 When does payment become due?

Payment is due on commencement of development and is payable within 60 days or in accordance with our instalment policy. Before you commence the development, you must send us CIL Form 6: 'Commencement Notice'.

5.3 We will send you a Demand Notice, and a separate invoice including details of how to make a payment.

5.4 What constitutes commencement?

CIL Regulation 7, and Section 56(4) of the Town and Country Planning Act 1990 define commencement as from the first 'material operations' carried out, including: erecting a building, demolition, digging a trench, laying underground pipes or mains, any operation to construct a road, or any change in the use of land that is classed as material development.

5.5 Can I pay in instalments?

Yes - we offer an Instalment Policy that allows payments over £30,000 to be spread over longer periods. We will automatically apply the Instalment Policy where applicable. [See our websites]

5.6 Please note that this Instalment Policy will not be available if CIL Form 2: 'Assumption of Liability' and CIL Form 6: 'Commencement Notice' are not provided before the relevant development commences, or if payments are not made on time.

5.7 Who is liable to pay?

Landowners are ultimately liable to pay CIL, but anyone involved in a development may take on the liability to pay. In order to benefit from payment in instalments, someone must assume liability using CIL Form 2: 'Assumption of Liability' prior to commencement.

5.8 Where no one has assumed liability to pay the levy, the liability will automatically default to the landowners and payment becomes due as soon as development commences. Liability to pay the levy can also default to the landowners where we have been unable to recover the levy from the party that assumed liability for the levy, despite making all reasonable efforts.

6 Appealing against a CIL Charge

6.1 I think the CIL for my development has been calculated incorrectly, what can I do? If

you think that the CIL charge for your development has been calculated incorrectly, you can apply to us and ask us to review how your CIL was calculated.

6.2 In what other circumstances can I appeal against CIL?

Once a Charging Schedule is adopted, the rate of the levy is non-negotiable, and we are not required to justify its application on a case-by-case basis. Appeals under the CIL Regulations

are overwhelmingly about matters of fact (e.g., did the Council make a mistake in calculating the liability? Did the development actually commence on such and such a date?).

6.3 What are the requirements for lodging appeals?

A liable person can ask the levy collecting authority for a review of the chargeable amount within 28 days from the date on which the liability notice (that sets out the chargeable amount) was issued. The collecting authority is required to review the calculation. This review must be carried out by someone who is senior to the person who made the original calculation, and who had no involvement in that original calculation. A decision must be issued within 14 days, and this decision cannot be reviewed again (see regulation 113). Following this review, the liable person may submit an appeal to the Valuation Office Agency.

6.4 Appeals made in connection with the calculation of the chargeable amount, an apportionment of liability, charitable relief and self-build exemptions and appeals in relation to notional relief relating to transitional cases (Schedule 1(9)) should be submitted to the independent Valuation Office Agency, on a form provided by the Agency within 60 days of the date the liability notice is issued.

6.5 Appeals related to enforcement (surcharges, commencement notices and stop notices) should be submitted to the Planning Inspectorate. All appeals to the Planning Inspectorate must be made using the form published by the Secretary of State (or forms substantially to the same effect). This can be found on the Planning Inspectorate website.

6.6 Please find here a link to the [GOV.UK CIL Appeals](#) page.

7 Enforcement of CIL

7.1 What happens if I fail to submit Form 6: 'Commencement Notice' before I commence my development?

Failure to submit a valid Commencement Notice before development commences *may* result in imposing a surcharge of 20% of the CIL amount due, up to a maximum of £2,500. In addition, payments *will not* be permitted to be made in line with the Instalment policy. Payment will be due in full on the day that the council believes the development to have commenced.

7.2 What happens if CIL is not paid?

Failure to pay CIL on time will result in the imposition of late payment interest at 2.5% above the Bank of England base rate.

7.3 Continued failure to pay CIL may result in additional late payment surcharges:

- Five per cent of the outstanding amount where payment is still overdue after 30 days, subject to a £200 minimum
- Further five per cent of the outstanding amount where payment is still overdue after six months, subject to a £200 minimum
- Further five per cent of the outstanding amount where payment is still overdue after 12 months, subject to a £200 minimum

7.4 If CIL remains unpaid the council may take any or all of the following actions, in order to recover the debt, as based on the CIL Regulations:

- Removal of the right to pay by instalments

- Impose surcharges and late payment interest
- Issue a CIL Stop Notice
- Seek authorisation from the courts to seize and sell assets to recover the CIL due
- Issue a Charging Order which remains as a land charge against your property. If you sell or re-mortgage your home before the debt is cleared, the charging order will be paid off from the proceeds.
- Seek committal to prison

7.5 When will the Council issue a Stop notice, and what does this mean?

A Stop notice will prohibit development with immediate effect, until payment of the outstanding amount is made.

7.6 Before serving a CIL Stop notice, we will first issue a warning to the person liable to pay the amount, the land's owners, occupiers, and all those who we consider will be affected by the notice. We will also post a warning on the site itself. This warning will state that continued non-payment may result in a CIL stop notice being issued. It will also set out the amount overdue and the number of days after which a CIL stop notice may be served if payment continues not to be made.

7.7 What other methods will we take to try and recover the CIL funds due?

We may seek a court's consent to seize and sell your assets to recover the money due. These assets may include any land you hold. We will send you notice of our intention to do so beforehand.

7.8 Could I really be sent to prison if I don't pay CIL?

Yes! Where a liable party continues to evade paying CIL, we can ask a magistrates' court to commit the relevant person(s) to prison for no more than three months. To do this, we must be able to demonstrate to the court that we have been unable to recover the CIL amount due by seizing and selling your assets and land.

8 Common Scenarios in the transition to CIL

8.1 Will a development be liable to pay CIL if there was a resolution to grant planning permission (e.g., subject to a S106 agreement or pending planning appeal) before CIL comes into effect, but the formal grant of planning permission is made on or after CIL comes into effect?

Yes. This is because any resolution to grant planning permission by the Committee does not formally grant the permission as a decision notice cannot be issued until, for example, a S106 agreement has been signed. Obligations for affordable housing and other infrastructure projects not covered by CIL will continue to be secured through Section 106, alongside the CIL requirements. See the [SODC Section 106 Planning Obligations SPD](#) and [VoWHDC Section 106 Planning Obligations SPD](#) for further details on the interaction between planning obligations and CIL.

8.2 Will a development be liable to pay CIL if there was an outline planning permission before CIL is in effect, but the approval of reserved matters/ phases is made on or after CIL is effective?

No. But if the outline planning permission is granted on or after CIL comes into effect, followed by the approval of reserved matters/phases at a later date, the approval of reserved matters/phases does trigger a new liability to pay CIL.

- 8.3 The same applies when a revised charging schedule is introduced in the area before reserved matter are approved. When a charging authority introduces a revised schedule, there may be some developments which have been granted an outline permission when the original schedule was in force, but which are granted reserved matters when the revised charging schedule comes into effect. In these circumstances, the earlier charging schedule, which was in effect at the time of granting the outline permission, should be used for calculating the chargeable amount once reserved matters are approved. The requirements are set out in [CIL Regulations 2019 \(Amended\) Schedule 1 paragraph 2.](#)
- 8.4 If an outline application includes phasing of development, each phase is treated as a separate development for the purpose of paying CIL. The CIL liability for each phase is calculated at reserved matters stage for that phase.
- 8.5 **Will a development be liable to pay CIL if there was a full planning permission before CIL came into effect, but the approval of pre commencement conditions is made on or after CIL is effective?**
No, the approval of pre commencement conditions does not trigger a liability to pay CIL.
- 8.6 **Will a development be liable to pay CIL if there was a refusal of planning permission before CIL came into effect, but an approval of planning permission on appeal is made on or after CIL came into effect?** Yes.
- 8.7 **Will a development be liable to pay CIL if there was a planning permission before CIL came into effect, but an approval of a S73 application to vary or remove conditions of that planning permission is made on or after CIL is in effect?**
Yes, the approval of a S73 application to vary or remove conditions does trigger a liability to pay CIL because it results in a new planning permission. However, the CIL (Amendment) Regulations 2012 confirms that although a new CIL liability is triggered, the new additional chargeable amount is equal only to the net increase in the chargeable amount arising from the original planning permission, so as to avoid double counting of liability.
- 8.8 **Will a development be liable to pay CIL if there was a planning permission before the CIL came into effect, but a different planning permission is granted on the same site when CIL is in effect?**
Yes. Whilst a planning permission granted prior to CIL coming into effect it can be implemented in its current form without incurring CIL, if a fresh application is submitted then any residential development it comprises, granted planning permission when CIL is in effect, would be liable for CIL even if it was within the application site of the development that had been granted planning permission previously. Residential floorspace previously granted planning permission (and not implemented and lived in) cannot be set against CIL liability on the new development. The exception to this is S73 applications mentioned about where there is only a minor amendment to the original scheme.

9 Site Phasing

- 9.1 **Phasing must be secured as a planning condition during the planning process.** Detailed description of each phase proposed and phasing plan showing each phase. Usually White, Red, Green, Blue. The phasing should be set out in the planning permission or secured through a planning condition.

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- 9.2 Demolition and/or preparation of the site for access and utilities, if intended as a separate phase, must be Phase 1 and separate from other works.
- 9.3 Without phasing the entire site is bound by a single commencement notice, commencement taken as 1st material operation (except for pre-commencement conditions). The CIL charge amount becomes due when the first CIL liable phase commences. Each phase must submit a separate commencement notice.
- 9.4 If the proposal contains multiple plots seeking to benefit from self-build relief, phasing must be secured to prevent liability issues. We cannot grant relief for multiple plots on a single application without phasing.

10 Further Information & Contact us

- 10.1 Further general information on CIL can be found on our websites at [Vale of White Horse District Council](http://www.whitehorsedc.gov.uk) (www.whitehorsedc.gov.uk) or [South Oxfordshire District Council](http://www.southoxon.gov.uk) (www.southoxon.gov.uk).
- 10.2 If you have further questions related to CIL, please contact the customer service team on 01235 422600 or planning@whitehorsedc.gov.uk or planning@southoxon.gov.uk or email the CIL Team direct via communityinfrastructure@southandvale.gov.uk

Appendix 1a: Further Details and Examples of CIL Calculations

Guidance on measuring GIA is available in the RICS Code of Measuring Practice, 6th edition.

Calculation of the CIL chargeable area: -

Floorspace within the chargeable development is measured as gross internal floorspace (GIA) in square metres. This will include:

- Areas occupied by internal walls and partitions
- Columns, piers, chimney breasts, stairwells, lift-wells, other internal projections, vertical ducts, and the like
- Atria and entrance halls, with clear height above, measured at base level only
- Internal open sided balconies, walkways, and the like
- Structural, raked, or stepped floors are property to be treated as a level floor measured horizontally
- Horizontal floors, with permanent access, below structural, raked, or stepped floors
- Corridors of a permanent essential nature (e.g., fire corridors, smoke lobbies)
- Mezzanine floor areas with permanent access (subject to exclusion)
- Lift rooms, plant rooms, fuel stores, tank rooms which are housed in a covered structure of a permanent nature, whether or not above the main roof level
- Service accommodation such as toilets, toilet lobbies, bathrooms, showers, changing rooms, cleaner's rooms, and the like
- Voids over stairwells and lift shafts on upper floors
- Porches with sides, including half walls. Covered areas bordered by 2 or more walls of the dwelling.
- Areas under and above 1.5m ceiling height.
- Loading bays
- Pavement vaults
- Garages and other ancillary buildings
- Conservatories

When measuring the GIA the following is excluded:

- Perimeter wall thicknesses and external projections
- External open sided balconies, covered ways and fire escapes
- Canopies. Including canopied porches with no posts/sides and canopied porches with posts but no sides.
- Voids over or under structural, raked, or stepped floors
- Greenhouses, garden stores, fuel stores, and the like in residential

Appendix 1b: Examples of how the chargeable area would be calculated

Current site	Proposed development	CIL liable	Chargeable area
Cleared building site	90 sq m new residential dwelling	Yes	90 sq m
Single dwelling – in use	Single dwelling with a 25 sq m extension	No	Not liable as under 100 sq m new build and does not create a new dwelling
Single dwelling – in use	Single dwelling (currently 100 sq m) with a 125 sq m extension	Yes	125 sq m
Cleared building site	2,000 sq m residential, including 40% affordable housing (800 sq m)	Yes	1,200 sq m NB: the social housing relief (800 sq m) must be applied for and meet certain criteria to be granted
Single dwelling – in use but to be demolished	125 sq m new development 90 sq m original dwelling demolished	Yes	35 sq m NB: not exempt as development comprises of one or more dwellings but charge reduced due to original building to be demolished being in use
Single dwelling – not in use and to be demolished	125 sq m new development 90 sq m original dwelling demolished	Yes	125 sq m NB: not exempt as development comprises of one or more dwellings and no reduction in charge as original building not in use
Single dwelling – not in use but to be retained	35 sq m new development 90 sq m original retained	No	Not liable as project involves bringing a vacant dwelling back into use, does not create a new dwelling
Shop unit – not in use	90 sq m conversion /change of use of unit to residential	Yes	90 sq m NB: building has not been in use and creation of new dwelling
Shop unit – in use	90 sq m conversion /change of use of unit to residential	Yes	0 sq m so no charge NB: No exemption even though under 100 sq m as creating new dwelling. However, as the unit has been in use, the floorspace is deductible and so there is no charge in this scenario.
4,000 sq m offices – in use	4,000 sq m conversion of offices to flats	No	Not liable as existing floorspace converted and has been in use
3,500 sq m business development in use but to be demolished	15,000 sq m new residential 5,000 sq m new business 3,500 sq m original business use demolished	Yes	12,375 sqm residential 4,125 sqm business but as zero rate no charge N.B the demolished amount is apportioned across the whole development e.g., $\frac{3}{4}$ development residential, $\frac{1}{4}$ business; therefore, of the 3,500 sq m demolished floorspace, 2,625 sq m is deducted from residential floorspace and 875 sq m from business

Appendix 2: CIL Forms explained

All CIL Forms need to be dated and manually signed by the liable person or claimant.

Any CIL Form received by the collecting authority will be acknowledged.

CIL Form	When should it be submitted?
<p>Form 1 – Determining whether a development may be CIL liable – Planning Application Additional Requirement Form This requires the applicant to supply to the Council the relevant floorspace¹ detail of all existing buildings² (that are to be demolished or re-used) and all proposed buildings. This information then enables the Council to calculate the correct CIL liability for the chargeable development</p>	<p>With the planning application</p>
<p>Form 2 – Assumption of Liability The person who will pay CIL must first formally assume liability to do so by submitting a <u>manually signed</u> CIL Form 2. We must receive this form so that we can grant the self build relief (if eligible).</p>	<p>Prior to commencement. Must be submitted in conjunction with a Claim form 7, 8, 9 or 10 (whichever one is applicable)</p>
<p>Form 3 – Withdrawal of Assumption of Liability A party who has assumed liability to pay CIL but no longer wants to have assumed liability to pay CIL must submit CIL Form 3 to the Council</p>	<p>Prior to commencement of development</p>
<p>Form 4 – Transfer of Assumed Liability A party who has assumed liability to pay CIL can transfer that assumed liability to another party through submitting CIL Form 4 to the Council</p>	<p>No later than the day on which the final payment of CIL is due in respect of the chargeable development</p>
<p>Form 5 – Notice of Chargeable Development CIL Form 5 is required to be submitted prior to commencement of development where a CIL liable development is proposed that ordinarily would not require planning permission (i.e., permitted development)</p>	<p>Prior to commencement of development</p>

¹ The gross internal floorspace includes internal walls and partitions, chimney breasts, stairwells, lift-wells, atria and entrance halls, internal open-sided balconies, corridors, mezzanine floor areas, service areas (WCs, showers, changing rooms), lift rooms, plant rooms etc. It excludes things like open balconies, open fire escapes, greenhouses, garden stores and fuel stores.

² Please provide the floorplans of the existing building(s).

CIL Form	When should it be submitted?
<p>Form 6 – Commencement Notice</p> <p>CIL Form 6 is required to notify the Council that a chargeable development is about to be commenced. Submission of CIL Form 6 is therefore the trigger that starts the payment of CIL from the person who has assumed liability to the Council. Failure to follow the correct procedure may see the Council impose surcharges and take enforcement action.</p>	<p>Prior to commencement of development³</p>
<p>Form 7 - Self Build Exemption Claim Form: Part 1</p> <p>CIL Form 7 Part 1 is effectively a declaration by the applicant that they meet the self-build criteria and are aware of the disqualifying events that could see this form of relief revoked. For relief to be granted, the person seeking relief first must formally submit a claim form <u>and</u> assume liability to pay CIL.</p>	<p>Prior to commencement. Claim must be granted by the council before commencement.</p>
<p>Form 7 - Self Build Exemption Claim Form: Part 2</p> <p>CIL Form 7 Part 2 is accompanied by all the necessary evidence⁴ that is required to prove that the dwelling is self-build. Applicants should make sure that they can meet these requirements prior to claiming the self-build exemption.</p>	<p>Within six months of completing the self-build dwelling</p>
<p>Form 8 – Self Build Exemption for Annex</p> <p>Relief from CIL via this form is available for a residential annex. For relief to be granted, the person seeking relief first must formally submit a claim form <u>and</u> assume liability to pay CIL.</p>	<p>Together with the planning application (or shortly after planning permission). Claim must be granted by the council before development commences.</p>

³ Commencement is any work carried out, including: erecting a building, demolition, digging a trench, laying underground pipes or mains, any operation to construct a road, or any change in the use of land that is classed as material development.

We must also receive this form even if you have been given an exemption/relief. This is because there is a clawback period of three years for self-build relief and of seven years for social housing relief. This means that when the dwelling is sold within the clawback period you will be liable to pay CIL.

⁴ A compliance certificate, Title deeds and a Council Tax certificate. Two of the following: Utility bill, bank statement or local electoral roll registration. One of the following:

- An approved claim from HM Revenue and Customs under VAT431 NB: VAT refunds for DIY housebuilders
- Proof or a specialist Self Build or Custom Build Warranty
- Proof of an approved Self Build or Custom Build Mortgage from a bank or building society

CIL Forms	When should they be submitted?
<p>Form 9 – Self Build Exemption for residential extension</p> <p>Relief from CIL via this form is available for residential extensions. For relief to be granted, the person seeking relief first must formally submit a claim form <u>and</u> assume liability to pay CIL.</p>	<p>Together with the planning application (or shortly after planning permission). Claim must be granted by the council before development commences.</p>
<p>Form 10 – Claiming Exemption or Relief for Charitable and/or Social Housing</p> <p>Relief from CIL via this form is available for development by charities and social housing. For relief to be granted, the person seeking relief first must formally submit a claim form and assume liability to pay CIL.</p> <p>When claiming social housing relief please supply: -</p> <ul style="list-style-type: none"> i). a map clearly identifying the location of the affordable dwellings and ii). an accommodation schedule including the floorspace by dwelling (including garages and communal areas). <p>Annex B of CIL Form 10 needs to be completed. As the floorspace figures can change during the course of the planning application we advise to submit CIL Form 10 when the application is at its final stage. Also, social housing will need to be secured through a S106 legal agreement.</p>	<p>Together with the planning application (or shortly after planning permission). Claim must be granted by the council before development commences.</p>
<p>Form 12 – Further Charitable and/or Social Housing Relief Claim (when the development is altered)</p> <p>This form should be used by persons seeking to obtain further charitable or social housing relief from CIL when the development previously subject to relief is subsequently amended by a Section 73 permission, creating a new liability.</p>	<p>With the planning application.</p>

<p>Form 13 – Further self-build Exemption Claim (for dwelling, annex or residential extension)</p> <p>This form should be used by persons seeking to obtain further exemption from CIL when the development previously granted an exemption is subsequently amended by a Section 73 permission, creating a new CIL liability. The previous exemption must have been granted to the same person(s) now seeking further relief.</p>	<p>With the planning application.</p>
<p>Form 14 – Phase Credit Application</p> <p>Form 14 is used by a person who wishes to apply a phased credit with the intent to offset CIL liability from a separate phase of the development.</p> <p>This form must be used when a further Full, or a Section 73, application has been submitted in relation to a development where the original application was granted permission before a CIL charging schedule had been adopted in that area. Any change in floorspace under the section 73 amendment would be subject to the CIL levy.</p>	<p>With the planning application.</p>

All CIL Forms need to be dated and manually signed by the liable person or claimant. Forms cannot be signed by an agent on the liable person’s behalf. Please note that we do not accept an electronic signature.