

Chiltern and South Bucks District Council

Frequently Asked Questions in relation to the Community Infrastructure Levy (CIL):

Development may be liable for CIL in the following situations:

- Involving the creation of one or more dwellings regardless of their gross internal floor area
- New building (such as extensions where the gross new build floor area comes to more than 100 square metres)
- A change of use from non-residential to residential use, when the building in question has not been occupied in its lawful use for a continuous period of six months in the previous three years.

What development will not be liable for CIL?

- A change of use from non-residential to residential use, where the building to be changed has been occupied in its lawful use for at least six continuous months of the previous three years.
- A project which involves only bringing a vacant dwelling back into use, even if that dwelling has been vacant for more than three years (no change of use takes place)
- If the development only involves the subdivision or installation of a mezzanine floor within a building which has been occupied in its lawful use for at least six continuous months of the previous three years.
- If it is a building into which people only go intermittently for the inspection or maintenance of fixed plants or machinery.

Submission of a planning application

- All CIL forms are available on the [Planning Portal website](#)
- The validation checklist will include the CIL Additional Questions Form 1 as a requirement; this will come into effect when the CIL is adopted. The information contained in the forms will enable us to calculate the correct CIL liability.
- In addition, full scaled plans must be provided for both the proposed development and existing buildings on site, whether they are to be retained or demolished.
- The Council will determine whether validation requirements are met, requesting additional information promptly to ensure that the application can be validated as quickly as possible.

What forms do I need for validation?

- [Form 1 CIL Questions Form](#)

It is highly advisable to submit Form 2: Assumption of Liability with your planning application.

How much is the CIL charge?

The chargeable amount depends on the size, type and land use of your development. CIL is charged at a flat rate per square metre. The rates of the Chiltern District Council and South Bucks District Council CIL are set out in the CIL Charging Schedules. Please note the Charging Schedules are subject to adoption in January 2020.

NOTE: the Charging Schedules are subject to adoption in January 2020.

4.1 Chiltern Rates

Table 1: Charging Schedule - Chiltern District Council area CIL Rates	
Development type (Use Class)	CIL Rate/square metre
A1 Shops	£150
A2 Finance and professional services	£150
A3 Restaurants and cafés	£150
A4 Drinking establishments	£150
A5 Hot food takeaways	£150
B1 Business	£35
B2 General industrial	£35
B8 Storage or distribution	£35
C1 Hotels	£35
C2 and C2A Residential institutions and Secure Residential Institutions	£35
C3 Dwelling houses*	£150
C4 Houses in multiple occupation	£150
D1 Non-residential institutions	£35
D2 Assembly and leisure	£35
Sui Generis	£35
All development types unless stated otherwise in this table	£35
Large sites over 400 homes or 10 hectares in area Infrastructure contributions	£0
*C3 includes all self-contained accommodation, including elderly and sheltered accommodation and self-contained student accommodation	

4.2 South Bucks Rates

Development type (Use Class)	CIL Rate/square metre
A1 Shops	£150
A2 Finance and professional services	£150
A3 Restaurants and cafés	£150
A4 Drinking establishments	£150
A5 Hot food takeaways	£150
B1 Business	£35
B2 General industrial	£35
B8 Storage or distribution	£35
C1 Hotels	£35
C2 and C2A Residential institutions and Secure Residential Institutions	£35
C3 Dwelling houses*	£150
C4 Houses in multiple occupation	£150
D1 Non-residential institutions	£35
D2 Assembly and leisure	£35
Sui Generis	£35
All development types unless stated otherwise in this table	£35
Local Plan sites with a capacity to provide 400 / 10 per ha or more dwellings Infrastructure contributions via S106	£0
*C3 includes all self-contained accommodation, including elderly and sheltered accommodation and self-contained student accommodation	

How is CIL calculated?

The rates set out in this document increase in line with inflation figures published by the Build Cost Information Service (BCIS).

We calculate the floor area that CIL is payable on by measuring the gross internal area (or GIA) of a new development, for which we exclude the external walls. All new build areas, including garages, are included. Areas with a head height of less than 1.5 metres are not included in the chargeable area.

Floor areas which are to be demolished can be deducted from the CIL chargeable area. These areas can only be deducted if they have been in their lawful use for a continuous period of at least six months of the previous three years.

Relief for self-builders and domestic extensions

Anyone who is extending their property or building a new property to occupy as their primary residence is entitled to claim relief from CIL. To qualify, it must be applied for before work starts on

site (including demolition); **IT IS NOT AN AUTOMATIC PROCESS.** The relevant CIL Form must be submitted to the Council and the liable party must also assume liability for the development.

Relief for social/affordable housing:

Relief is also available when new builds are being provided for affordable housing. Again, it is not an automatic process and the relevant CIL form must be provided for the Council to consider.

Are outline applications liable for the levy?

Outline planning permissions granted after the date the CIL Charging Schedule comes into effect will be liable to pay CIL when the development is built, but as the liability is calculated at Reserved Matters stage there is no need to submit any CIL forms with the outline application. If an outline application includes phasing of development, each phase is treated as a separate development for the purpose of paying CIL. As above, the CIL liability for each phase is calculated at reserved matters stage for that phase. It should also be noted that if a scheme is granted outline planning permission before the CIL implementation date, the subsequent approval of reserved matters will not trigger a liability for CIL.

Will a development be liable to pay CIL if there was a planning permission before the CIL Charging Schedule came into effect, but an approval of a Section 73 application to vary or remove conditions of that planning permission is made after the CIL Charging Schedule came into effect?

Yes. The 2019 Regulations amended the way that the chargeable amount for development which is granted planning permission when a charging schedule is in effect and is then amended through a section 73 permission is calculated.

The changes mean that where there is an increase in the internal area, the additional area is charged at the latest rate including indexation, while the existing internal area continues to be charged at the rates or rates that applied when they were permitted.

Where there is a reduction in the internal area, the reduction in liability is based on the rate and index for inflation for the year in which the original permission was granted.

Is VAT applied to CIL charges?

CIL is exempt from VAT

What are buildings that people do not normally go into?

Buildings into which people do not normally go and buildings into which people only go intermittently for the purpose of inspecting or maintaining fixed plant or machinery.

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.

Is CIL chargeable on mobile homes?

No. CIL can only be charged on buildings. Mobile homes are not normally buildings as defined by law therefore no CIL will be charged on them unless the proposal is considered to be a building.

Is CIL payable on garages?

Garages that are an integral part of planning applications for new houses count as “residential floorspace” and are liable for CIL whether integral to the new house design or detached.

No CIL is payable on “lean to” or fully open-sided car ports/canopies.

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 4 walls, floor and a roof. The definition of lawful use includes a requirement to be “in use” for a continuous 6 months out of the 3 years prior to planning permission first permitting development; the onus of proof being on the applicant. However 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.

Should loft areas be included in the calculation of CIL floorspace?

Loft space that is not generally accessible except via a loft ladder should not be included as chargeable floorspace. Loft space that is used as rooms with stairs or a permanent ladder is chargeable floorspace. This includes accessible storage areas and height under 1.5 metres.

What constitutes Lawful Use?

The premise is being used for its intended purpose as reflected in the decision on case *R. (on the application of Hourhope Ltd) v Shropshire Council [2015]*, and **evidence of lawful use must be provided.**

What evidence of lawful use can be used?

If the existing/former use was a business, then evidence is required from more than one source including records from business rates, environmental health, licensing, and bank statements. If it was a residential use, then evidence may include council tax records and utility bills. Evidence must show lawful use for the time period required.

If I am implementing a scheme given permission under a general consent, when do I need to serve the Notice of Chargeable Development?

S64 of the CIL Regulations refers to the Notice of Chargeable Development needing to be served before development authorised by the general consent is commenced. Therefore the trigger point would be the works or change of use whichever comes first (see S56(1)(c) of the 1990 Planning Act). However, where the Council is aware that there may be a CIL charge arising from a scheme given permission under a general consent, the owner or agent will be invited to submit a CIL Questions Form so that everybody is aware of potential CIL liability at an early date.