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SOUTH BUCKS
District Council

Cabinet

Wednesday, 17 October 2018 at 6.00 pm

Room 6, Capswood, Oxford Road, Denham

S U P P L E M E N T A R Y A G E N D A 3

Item

Appendix - Preliminary Draft Charging Schedule v2 (Pages 3 - 24)

Note: All reports will be updated orally at the meeting if appropriate and may be supplemented by additional reports at the Chairman's discretion.

Membership: Cabinet

Councillors: B Gibbs
P Hogan
N Naylor
J Read
D Smith
L Sullivan

Date of next meeting – Wednesday, 12 December 2018

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Community Infrastructure Levy (CIL)

Chiltern and South Bucks District Councils

Preliminary Draft Charging Schedule

Consultation document

November 2018

Introduction

1 The Community Infrastructure Levy (CIL) was introduced by the Planning Act 2008, and is a levy that local authorities can choose to charge on new development, which is used to fund infrastructure needed to support growth. It can replace in part the process of planning obligations commonly known as section 106 agreements.

2 CIL is a tariff in the form of a standard charge on new development, which the District Councils as the CIL Charging Authorities, sets to help the funding of infrastructure. The principle behind CIL is for those who benefit financially from a planning permission to pay towards the cost of funding the infrastructure needed to support development. Since most development has some impact on infrastructure, it follows that it should contribute to the cost of providing or improving infrastructure.

3 The requirements for setting and implementing a CIL are set out in the CIL Regulations 2010 (as amended). Further guidance in setting up and implementing CIL is set out in the National Planning Practice Guidance:

<https://www.gov.uk/guidance/community-infrastructure-levy>

4 Chiltern and South Bucks District Councils are in the process of producing a new joint Local Plan 2036. It is therefore prudent to produce the Charging Schedule at the current time so that it can be demonstrated how the Charging Schedule and associated Regulation 123 list will support delivery of the Local Plan 2036.

5 The Councils are charging authorities under CIL legislation and are undertaking consultation on this Preliminary Draft Charging Schedule with a view to adopting CIL in 2020. The purpose of this consultation is to seek views on the proposed rates of CIL as set out in the Preliminary Draft Charging Schedule.

6 The consultation period runs from **Friday 2nd November 2018** to **Friday 14th December 2018**.

7 The Preliminary Draft Charging Schedule is supported by the following evidence documents:

- A draft Infrastructure Delivery Plan which sets out infrastructure requirements to support the delivery of the Local Plan 2036. This will be finalised for the publication of the Proposed Submission stage of the Local Plan in Spring 2019. It has been informed by the Buckinghamshire Infrastructure Strategy;
- An Economic Viability Study which has been undertaken by consultants and is a critical piece of evidence to assist in determining the appropriate level for the CIL tariff in terms of the development likely to take place in the Councils' areas in the period to 2036; and
- An Infrastructure Funding Gap statement which identifies that the likely CIL receipts from anticipated new developments will be exceeded by the costs of the infrastructure requirements identified in the draft Infrastructure Delivery Plan. It confirms that CIL will not generate sufficient funds to pay for all of the major infrastructure needs identified in the Infrastructure Delivery Plan.

8 The Council will consider the responses to this consultation and will prepare a Draft Charging Schedule for further consultation in 2019.

The Community Infrastructure Levy

9 Chiltern and South Bucks District Councils are the charging authorities for the purpose of Part 11 of the Planning Act 2008 and the CIL Regulations 2010 as amended.

10 The Community Infrastructure Levy is a tariff in the form of a standard charge on new development, which is set by the Councils to help the funding of infrastructure.

11 Most development has some impact on infrastructure and should contribute to the cost of providing or improving infrastructure. The principle behind CIL is for those who benefit financially from a planning permission to pay towards the cost of funding the infrastructure needed to support development.

12 CIL will improve the Councils' ability to mitigate the cumulative impacts on infrastructure from most developments; unlike the former system of planning obligations which tended to affect mainly larger developments. Being charged on a per square metre basis, CIL charges will be proportional to the scale of the development.

13 In investing in the infrastructure of the area, CIL is expected to have a positive economic effect on development in the medium to long term.

14 The Councils' must set CIL rates in a Charging Schedule and can implement these, having undertaken two stages of consultation and an Examination in Public followed by adoption.

15 When setting CIL rates, the Council must strike an appropriate balance between the desirability to fund infrastructure through CIL and the potential effect (taken as a whole) of the levy on the economic viability of development in the area where CIL charges apply. When considering infrastructure costs, the Council needs to estimate the cost of infrastructure to support development and take into account other sources of funding.

16 Regulation 14 of the CIL Regulations 2010 (as amended) provides:

'14.—(1) In setting rates (including differential rates) in a charging schedule, a charging authority must strike an appropriate balance between—

(a) the desirability of funding from CIL (in whole or in part) the actual and expected estimated total cost of infrastructure required to support the development of its area, taking into account other actual and expected sources of funding; and

(b) the potential effects (taken as a whole) of the imposition of CIL on the economic viability of development across its area.

(2) In setting rates in a charging schedule, a charging authority may also have regard to actual and expected administrative expenses in connection with CIL to the extent that those expenses can be funded from CIL in accordance with regulation 61...'

17 Regulation 13 of the CIL Regulations 2010 (as amended) makes provision for the setting of differential rates for different geographical areas, different development types/uses, and development size or a combination of them. Any differential rate should be justified by economic viability evidence.

18 The term 'taken as a whole' requires the Councils to look at the effect of CIL on the viability of development as a whole across their areas. The CIL regime recognises that the effect of CIL may be to render some individual developments unviable but provided that the charging of CIL at the proposed rates will not threaten the delivery of the development as a whole which the Councils are planning for, then an appropriate balance will have been struck. The Councils' has used evidence in the Economic Viability Study to inform appropriate CIL rates which do not threaten the delivery of the Local Plan's proposals.

Proposed CIL Charges

19 The Economic Viability Study assesses the viability of development and shows that the ability of development to support a CIL charge varies by type of development.

20 The proposed CIL rates are shown in Table 1 which also lists strategic sites subject to nil CIL charges. These strategic sites are expected to contribute towards infrastructure through S106 agreements.

21 CIL will be charged in pounds sterling (£) at differential rates according to the type of development set out in the schedule below:

The CIL rates	
Development type (Use Class)	CIL Rate/m²
A1 Shops	£150
A2 Finance and professional services	£150
A3 Restaurants and cafes	£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 Institution	£35
C3 Dwellinghouses*	£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
Strategic sites - larger than a particular threshold of C3 dwellings or site area (tbc)	£0
*C3 includes all self-contained accommodation, including elderly and sheltered accommodation and self-contained student accommodation	
See Annex 1 for reference to the Use Classes guide	

CIL rates will undergo further sensitivity testing through the Economic Viability Study

CIL liability

22 CIL will be charged on all development which creates over 100 square metres of internal floorspace or a new dwelling of any size. It will also be charged on the conversion of a building which is no longer in lawful use. However, it only relates to the net additional floorspace in order to avoid discouraging redevelopment opportunities within the Districts. Where buildings are demolished to enable redevelopment with new buildings or floorspace of in use buildings is to be retained as part of the development the charge will be based on the eligible floorspace of new buildings less the eligible floorspace of the demolished

buildings or the in use buildings provided the existing building has been in continuous lawful use for at least six months in the 3 years prior to the development being permitted.

23 Development proposals that already have planning permission when a CIL Charging Schedule comes into force are not liable for CIL. This includes any subsequent reserved matters application following outline planning permission. In addition, where an application is made under section 73 of the Town and Country Planning Act 1990 for development without compliance with conditions which govern a planning application, CIL is only chargeable on any additional floorspace over and above that approved by the original permission. However, if proposed developments with planning permission are not started within the time limit set out within the planning permission decision notice, any subsequent application which in effect seeks a renewal will be liable to CIL where the Charging Schedule has been adopted.

24 Liability to pay CIL on qualifying developments applies whether development requires planning permission or is enabled through permitted development orders (General Permitted Development Order, Local Development Orders, Neighbourhood Development Orders, Enterprise Zones).

CIL exemptions

25 Once CIL is implemented, it is fixed and non-negotiable. The CIL Regulations 2010 do however exempt some development from CIL liability. CIL charges will not be levied on:

- Development that creates less than 100m² of new build floor space measured as GIA and does not result in the creation of one or more dwellings;
- Buildings into which people do not normally go, or a building into which people go only intermittently for the purpose of inspecting or maintaining fixed plant or machinery;
- Buildings for which planning permission was granted for a limited period;
- Affordable housing, subject to an application by a landowner for CIL relief (CIL regulation 49);
- Development by charities for charitable purposes subject to an application by a charity landowner for CIL relief (CIL regulation 43) (mandatory charitable relief);
- Houses, flats, residential annexes and residential extensions which are built by self-builders (CIL regulation 42A, 42B, 54A and 54B)..

26 A charging authority can choose to offer discretionary relief to a charity landowner where the greater part of the chargeable development will be held as an investment, from which the profits are applied for charitable purposes (CIL regulation 44).

27 It can also choose to offer exceptional circumstances relief (CIL regulation 55) where the charging of CIL would have an unacceptable impact on the economic viability of a development, and where the exemption of a charitable institution from liability to pay CIL would constitute State Aid (CIL regulation 45) and would otherwise be exempt from liability under regulation 43.

28 In Chiltern and South Bucks discretionary charity relief or exceptional circumstances relief is not available (CIL regulations 44, 45 and 55).

Calculating the chargeable amount

29 The Councils' will calculate the amount of CIL chargeable using the locally set rates multiplied by the gross internal area of the new buildings and enlargements to existing buildings, taking demolished floorspace into account. The formal calculation methodology is set out in Annex 2.

30 The relevant rate (R) for each development type is shown in the Charging Schedule above and the Gross Internal Area (GIA) is measured and calculated in accordance with the Royal Institute of Chartered Surveyors (RICS) Code of Measuring Practice. Annex 3 sets out an extract of RICS code.

31 The chargeable amount will reflect inflation by being index linked to RICS' Building Cost Information Service 'All-in Tender Price Index'.

32 The Councils' may deem the Gross Internal Area (GIA) of a building to be zero where there is not sufficient information, or no information of sufficient quality, to enable the identification of the GIA of an existing building or to reach a conclusion on whether it is in lawful use.

Liability for CIL

33 Once planning permission is granted, CIL regulations encourage any party, (such as a developer submitting a planning application, or a landowner), to assume liability to pay the CIL charge. CIL liability runs with the land. If no party assumes liability to pay before development commences, land owners will be liable to pay the levy.

Payment of CIL

34 The default position is that CIL payment is due within 60 days of the commencement of development; however in some cases CIL is due immediately. For some developments, instalments may be permitted in accordance with the Councils' Instalments policy. Annex 4 of this document sets out an Instalments Policy.

Payments in kind

35 In circumstances where the liable party and the Council agree, payment of the levy may be made by transferring land. The agreement cannot form part of a planning obligation, must be entered into before the chargeable development is commenced and is subject to fulfilling the following:

- the acquired land is used to provide or facilitate the provision of infrastructure
- within the Districts;
- the land is acquired by the Councils or a person nominated by the Councils';
- the transfer of the land must be from a person who has assumed liability to pay CIL;
- the land has to be valued by an independent person agreed by the Councils and the person liable to pay CIL;
- 'Land' includes existing buildings and other structures, land covered with water,
- and any estate, interest, easement, servitude or right in or over the land.

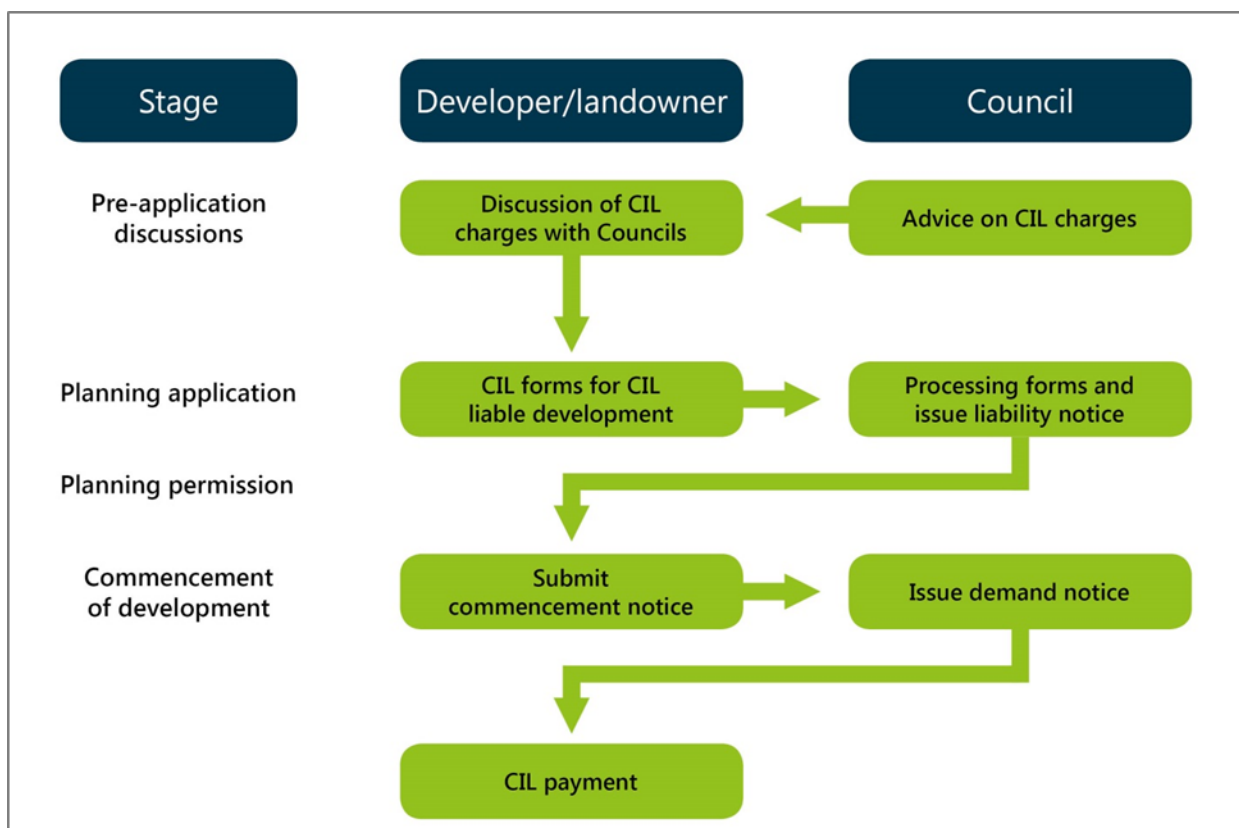
Collection of CIL

36 The Councils are the collecting authority for the purpose of Part 11 of the Planning Act 2008 and CIL Regulations 2010 (as amended).

37 When planning permission is granted, the Councils will issue a liability notice setting out the amount payable, and the payment procedure.

38 In the case of development enabled authorised under permitted development orders, the person(s) liable to pay will need to consider whether their proposed development is chargeable, and to issue the Council with a notice of chargeable development.

39 The diagram below illustrates a summarised version of the collection process.



Appeals

40 A liable person can request a review of the chargeable amount by the charging authority within 28 days from the issue of the liability notice. CIL Regulations allow for appeals on:

- the calculation of the chargeable amount following a review of the calculation by the Councils;
- disagreement with the Councils apportioned liability to pay the charge;
- any surcharges incurred on the basis that they were calculated incorrectly, that a liability notice was not served or the breach did not occur;
- a deemed commencement date if considered that the date has been determined incorrectly; and
- against a stop notice if a warning notice was not issued or the development has not yet commenced.

Spending CIL revenue

41 CIL receipts are split into 3 portions. 80% of the CIL receipts must be used for *"funding the provision, improvement, replacement, operation or maintenance of infrastructure to support the development of the area"*. 5% of the CIL receipts are spent on administration of the process.

42 The remaining 15% is known as the Neighbourhood Portion. Where the CIL receipt derives from a development within the area covered by a 'made' Neighbourhood Plan that proportion increases up to 25%. There is a cap of £100 (indexed) per dwelling within the Parish or Town Council area per financial year.

43 All Councils must pass over the Neighbourhood Proportion of levy receipts from development where the Parish or Town Council is an accountable body. In Chiltern and South Bucks the areas are fully covered by Parish or Town Councils. In this circumstance the money (subject to the cap) would be passed to the relevant Parish or Town Council. The Planning Practice Guidance recommends that the District Council and the receiving Parish or Town Council should engage and work closely to agree with them how best to spend these funds.

44 The CIL regulations allow for the Neighbourhood Portion of levy receipts to be used for a slightly wider range of things than the rest of the levy, namely:

- the provision, improvement, replacement, operation or maintenance of infrastructure;
or

- anything else that is concerned with addressing the demands that development places on an area.

45 There are provisions for the recovery of CIL monies by the District Council if a Parish or Town Council do not spend the Neighbourhood Portion of CIL receipts within 5 years of receiving it.

46 CIL revenue will be spent on the infrastructure needed to support development. The Councils will publish on their website a list of infrastructure projects or types of infrastructure that may be wholly or partially funded by CIL. This list is known as the Regulation 123 list.

47 The Councils will publish an annual report showing, for each financial year:

- How much has been collected in CIL;
- How much has been spent;
- The infrastructure on which it has been spent;
- Any amount used to repay borrowed money;
- Amount of CIL retained at the end of the reported year

Administration fee

48 The Councils will use 5% of the CIL revenue to fund the administration costs of the Levy.

CIL and Section 106 agreements

49 Unlike Section 106 (S106), the levy is to provide infrastructure to support the development of an area, not to make individual planning applications acceptable in planning terms. It breaks the link between a specific development site and the provision of infrastructure and thus provides greater flexibility for delivery of infrastructure when and where it is needed.

50 Section 106 agreements and Section 278 Highways Agreements will continue to be used to secure site-specific mitigation and affordable housing. In some instances, S106 agreements may be used in strategic development sites needing the provision of their own specific infrastructure for which delivery may be more suitably dealt with through S106s.

51 The Councils will not be able to secure Section 106 contributions for infrastructure that they propose to fund through CIL (those projects set out in the Regulation 123 list). This is to avoid double charging and provide confidence on infrastructure funding to the community, developers, investors and infrastructure providers.

52 An affordable housing and CIL and planning obligations SPD will be produced in a parallel with this CIL Charging Schedule. The SPD will make it clear what infrastructure is to be covered by CIL (in line with the Regulation 123 list) and what will still be required through planning obligations.

Annex 1 - Guide to Use class Order definitions

The Town and Country Planning (Use Classes) Order 1987 (as amended) puts uses of land and buildings into various categories known as 'Use Classes'. This Order is periodically amended

The following list is based on the Government's guide to Use Classes as shown in their planning and building regulations online resource 'The Planning Portal'. It is not a definitive source of legal information. The list gives an indication of the types of use which may fall within each use class. Please note that this is a guide only and it is for local planning authorities to determine, in the first instance, depending on the individual circumstances of each case, which use class a particular use falls into.

Part A

- **A1 Shops** - Shops, retail warehouses, hairdressers, undertakers, travel and ticket agencies, post offices, pet shops, sandwich bars, showrooms, domestic hire shops, dry cleaners, funeral directors and internet cafes.
- **A2 Financial and professional services** Financial services such as banks and building societies, professional services (other than health and medical services) and including estate and employment agencies. It does not include betting offices or pay day loan shops - these are now classed as "sui generis" uses (see below).
- **A3 Restaurants and cafés** - For the sale of food and drink for consumption on the premises - restaurants, snack bars and cafes.
- **A4 Drinking establishments** - Public houses, wine bars or other drinking establishments (but not night clubs) including drinking establishments with expanded food provision.
- **A5 Hot food takeaways** - For the sale of hot food for consumption off the premises

Part B

- **B1 Business** - Offices (other than those that fall within A2), research and development of products and processes, light industry appropriate in a residential area.
- **B2 General industrial** - Use for industrial process other than one falling within class B1 (excluding incineration purposes, chemical treatment or landfill or hazardous waste).
- **B8 Storage or distribution** - This class includes open air storage.

Part C

- **C1 Hotels** - Hotels, boarding and guest houses where no significant element of care is provided (excludes hostels).
- **C2 Residential institutions** - Residential care homes, hospitals, nursing homes, boarding schools, residential colleges and training centres.
- **C2A Secure Residential Institution** - Use for a provision of secure residential accommodation, including use as a prison, young offenders institution, detention centre, secure training centre, custody centre, short term holding centre, secure hospital, secure local authority accommodation or use as a military barracks.
- **C3 Dwellinghouses** - this class is formed of 3 parts:
 - C3(a) covers use by a single person or a family (a couple whether married or not, a person related to one another with members of the family of one of the couple to be treated as members of the family of the other), an employer and certain domestic employees (such as an au pair, nanny, nurse, governess, servant, chauffeur, gardener, secretary and personal assistant), a carer and the person receiving the care and a foster parent and foster child.
 - C3(b): up to six people living together as a single household and receiving care e.g. supported housing schemes such as those for people with learning disabilities or mental health problems.
 - C3(c) allows for groups of people (up to six) living together as a single household. This allows for those groupings that do not fall within the C4 HMO definition, but which fell within the previous C3 use class, to be provided for i.e. a small religious community may fall into this section as could a homeowner who is living with a lodger.
- **C4 Houses in multiple occupation** - small shared houses occupied by between three and six unrelated individuals, as their only or main residence, who share basic amenities such as a kitchen or bathroom.

Part D

- **D1 Non-residential institutions** Clinics, health centres, crèches, day nurseries, day centres, schools, art galleries (other than for sale or hire), museums, libraries, halls, places of worship, church halls, law court. Non-residential education and training centres.
- **D2 Assembly and leisure** Cinemas, music and concert halls, bingo and dance halls (but not night clubs), swimming baths, skating rinks, gymnasiums or area for indoor or outdoor sports and recreations (except for motor sports, or where firearms are used).

Sui Generis

- Certain uses do not fall within any use class and are considered 'sui generis'. Such uses include: betting offices/shops, pay day loan shops, theatres, larger houses in multiple occupation, hostels providing no significant element of care, scrap yards. Petrol filling stations

and shops selling and/or displaying motor vehicles. Retail warehouse clubs, nightclubs, laundrettes, taxi businesses and casinos.

Annex 2 – Regulation 40 of the Community Infrastructure Levy (Amendment) Regulations 2014

PART 5 CHARGEABLE AMOUNT

Calculation of chargeable amount

40.—(1) The collecting authority must calculate the amount of CIL payable (“chargeable amount”) in respect of a chargeable development in accordance with this regulation.

(2) The chargeable amount is an amount equal to the aggregate of the amounts of CIL chargeable at each of the relevant rates.

(3) But where that amount is less than £50 the chargeable amount is deemed to be zero.

(4) The relevant rates are the rates, taken from the relevant charging schedules, at which CIL is chargeable in respect of the chargeable development.

(5) The amount of CIL chargeable at a given relevant rate (R) must be calculated by applying the following formula—

$$\frac{R \times A \times I_p}{I_c}$$

where—

A = the deemed net area chargeable at rate R, calculated in accordance with paragraph (7);

I_p = the index figure for the year in which planning permission was granted; and

I_c = the index figure for the year in which the charging schedule containing rate R took effect.

(6) In this regulation the index figure for a given year is -

(a) the figure for 1st November for the preceding year in the national All-in Tender Price Index published from time to time by the Building Cost Information Service of the Royal Institution of Chartered Surveyors(1); or

(b) if the All-in Tender Price Index ceases to be published, the figure for 1st November for the preceding year in the retail prices index.

(7) The value of A must be calculated by applying the following formula—

$$G_N - K_R - \left(\frac{G_R \times E}{G} \right)$$

where—

G = the gross internal area of the chargeable development;

G_R = the gross internal area of the part of the chargeable development chargeable at rate R;

K_R = the aggregate of the gross internal areas of the following—

- (i) retained parts of in-use buildings, and
- (ii) for other relevant buildings, retained parts where the intended use following completion of the chargeable development is a use that is able to be carried on lawfully and permanently without further planning permission in that part on the day before planning permission first permits the chargeable development;

E = the aggregate of the following—

- (i) the gross internal areas of parts of in-use buildings that are to be demolished before completion of the chargeable development, and
- (ii) for the second and subsequent phases of a phased planning permission, the value E_x (as determined under paragraph (8)), unless E_x is negative, provided that no part of any building may be taken into account under both of paragraphs (i) and (ii) above.

(8) The value E_x must be calculated by applying the following formula—

$$E_P - (G_P - K_{PR})$$

where—

E_P = the value of E for the previously commenced phase of the planning permission;

G_P = the value of G for the previously commenced phase of the planning permission; and

K_{PR} = the total of the values of K_R for the previously commenced phase of the planning permission.

(9) Where a collecting authority does not have sufficient information, or information of sufficient quality, to enable it to establish that a relevant building is an in-use building, it may deem it not to be an in-use building.

(10) Where a collecting authority does not have sufficient information, or information of sufficient quality, to enable it to establish—

(a) whether part of a building falls within a description in the definitions of K_R and E in paragraph (7); or

(b) the gross internal area of any part of a building falling within such a description, it may deem the gross internal area of the part in question to be zero.

(11) In this regulation—

“building” does not include—

(i) a building into which people do not normally go,

(ii) a building into which people go only intermittently for the purpose of maintaining or inspecting machinery, or

(iii) a building for which planning permission was granted for a limited period;

“in-use building” means a building which—

(i) is a relevant building, and

(ii) contains a part that has been in lawful use for a continuous period of at least six months within the period of three years ending on the day planning permission first permits the chargeable development;

“new build” means that part of the chargeable development which will comprise new buildings and enlargements to existing buildings;

“relevant building” means a building which is situated on the relevant land on the day planning permission first permits the chargeable development;

“relevant charging schedules” means the charging schedules which are in effect—

(i) at the time planning permission first permits the chargeable development, and

(ii) in the area in which the chargeable development will be situated;

“retained part” means part of a building which will be—

(i) on the relevant land on completion of the chargeable development (excluding new build),

(ii) part of the chargeable development on completion, and

(iii) chargeable at rate R.”

Annex 3 – How to measure Gross Internal Area

The Councils will use the Royal Institution of Chartered Surveyors (RICS)'s Code of Measuring Practice to measure or check the Gross Internal Area (GIA) of a development and calculate or confirm its relevant CIL rate. The guide below is based on RICS' Code of Measuring Practice (6th edition, with amendments), the full Code of Measuring Practice is available in RICS website at www.rics.org

GIA is the area of a building measured to the internal face of the perimeter walls at each floor level.

Including:

- 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
- 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, cleaners' rooms, and the like
- Projection rooms
- Voids over stairwells and lift shafts on upper floors
- Loading bays
- Areas with a headroom of less than 1.5m*
- Pavement vaults
- Garages
- Conservatories

Excluding:

- Perimeter wall thicknesses and external projections
- External open-sided balconies, covered ways and fire escapes

Classification: OFFICIAL-SENSITIVE

- Canopies
- Voids over or under structural, raked or stepped floors
- Greenhouses, garden stores, fuel stores, and the like in residential

* GIA is the basis of measurement in England and Wales for the rating of industrial buildings, warehouses, retail warehouses, department stores, variety stores, food superstores and many specialist classes valued by reference to building cost (areas with a headroom of less than 1.5m being excluded except under stairs)

Annex 4 – Instalments policy

Community Infrastructure Levy Instalments policy

This policy is made in line with regulation 69B of the Community Infrastructure Levy (Amendment) Regulations 2011. The Councils will allow the payment of CIL as outlined in points 1 and 2 below:

1. Where the chargeable amount is less than £200,000 the chargeable amount will be required within 60 days of commencement.
2. Where the chargeable amount is between £200,000 and £2 million, the chargeable amount will be required as per the following four instalments:

1 st instalment	2 nd instalment	3 rd instalment	4 th instalment
25% within 60 days	25% within 160 days	25% within 260 days	25% within 360 days

3. Where the chargeable amount is over £2 million, the chargeable amount will be required as per the following four instalments:

1 st instalment	2 nd instalment	3 rd instalment	4 th instalment
25% within 60 days	25% By end of year 1	25% By end of year 2	25% By end of year 3

Commencement will be taken to be the date advised by the developer in the commencement notice under CIL regulation 67.

Notes:

N1: When the Councils grant an outline planning permission which permits development to be implemented in phases, each phase of development is a separate chargeable development and the instalment policy will apply to each separate phase.

N2: This policy will not apply if:

- a) A commencement notice is not submitted prior to commencement of the chargeable development

Classification: OFFICIAL-SENSITIVE

- b) Nobody has assumed liability to pay CIL in respect of the chargeable development prior to the intended day of commencement
- c) Failure to notify the Council of a disqualifying event before the end of 14 days beginning with the day the disqualifying event occurs
- d) An instalment payment has not been made in full after the end of the period of 30 days beginning with the day on which the instalment payment was due.