



## Report to Head of Service, Transport Strategy and Funding

<b>Date:</b>	21 December 2022
<b>Reference number:</b>	NA
<b>Title:</b>	<b>Applying Indexation to the Community Infrastructure Levy (CIL) Annual Charging Schedules</b>
<b>Relevant councillor(s):</b>	Steve Broadbent
<b>Author and/or contact officer:</b>	Noreen Hussain/John Callaghan
<b>Ward(s) affected:</b>	All wards within the former Wycombe District Area (West Area) and the former Chiltern & South Bucks Areas (East and South Area)
<b>Recommendations:</b>	<b>Approve the indexation and publication of the updated CIL Annual Charging Schedules as set out in appendix 1.</b>
<b>Reason for decision:</b>	Indexation of the CIL rates with the RICS CIL index is a government requirement as set out in the CIL (Amendment) (England) (No.2) Regulations 2019:

<https://www.legislation.gov.uk/uksi/2019/1103/regulation/9/made>

## 1. Content of report

- 1.1 Agreement is required to publish the CIL rates summary for the calendar year 2023 applying indexation in line with the RICS CIL index with effect from 1st January 2023.

The September 2019 revision to the CIL regulations 2010 (as amended) requires CIL charging authorities to publish an annual statement setting out what their CIL charges will be for the following calendar year. The regulation in full can be accessed via the link below:

<https://www.legislation.gov.uk/uksi/2019/1103/regulation/9/made>

CIL regulation 121C sets out that the annual summary of CIL rates must be published “no earlier than 2nd December and no later than 31st December” each year.

The new rates will be applied to CIL liable planning permissions approved from 1st January 2023, at the point when a liability notice is issued. This will ensure we are complying with the CIL regulations.

The RICS CIL index figure for 2023 is 355 (the figure for the previous year was 332). Further details of the RICS CIL index figure are provided online at

<https://www.rics.org/uk/products/data-products/rics-community-infrastructure-levy-index/>

- 1.2 Buckinghamshire Council currently has two CIL annual charging schedules, one covering the East and South area and one covering the West area. The new rates have been calculated using an excel spreadsheet with the new RICS CIL index figure. The excel file containing the spreadsheets for the two areas can be accessed via the link below (alternatively the file can be provided on request):

[CIL rates year-on-year.xlsx](#)

- 1.3 Both the annual charging schedules with details of the indexation (shown in Appendix 1) need to be updated and published on the Buckinghamshire Council website.

## 2. Legal and financial implications

- 2.1 As stated, the indexation of CIL rates is a requirement of government guidance set out in the CIL regulations. The regulations are secondary legislation and part of the law. The updated RICS CIL index figure must be used each year to apply the indexation. Therefore by applying the indexation and publishing the CIL Schedule the Council is fulfilling a lawful obligation. An important legal implication of **not** applying the indexation is that the Council would be in breach of the law.
- 2.2 The RICS CIL index figure has increased by 23 points in 2023, (from 334 in 2020, 333 in 2021 and 332 in 2022). This means developments will attract a higher CIL liability than previous years. This reflects inflation and higher costs for the maintenance and delivery of infrastructure, so that the Council will be more able to pay for the improvements that are necessary. However this may also lead to more requests from developers for individualised payments plans that do not comply with the Council's CIL instalment and payment policies.
- 2.3 The scheme of delegation for Non-Financial Delegations to Officers relating to Planning and Development Management (v7) is dated 1 April 2020.
- 2.4 Item 3 delegates the function to :
- “Prepare all necessary and appropriate plans and strategies relating to planning and development; and all other matters relating to Planning Policy and Community Infrastructure Levy and enforcements;”
- Officers who can provide the approval are listed as the: Strategic Planning Manager OR Planning Policy Manager OR Head of Planning and Environment.

### **3. Corporate implications**

- 3.1 The most relevant corporate plan priorities are those relating Improving our environment and Increasing prosperity. The proposed indexation will enable the Council to apply CIL charges in accordance with government guidance. The CIL funds collected are used for infrastructure to support the development of the area.

### **4. Local councillors & community boards consultation & views**

- 4.1 No consultation has taken place on this issue as the indexation is a requirement of the CIL (Amendment) (England) (No.2) Regulations 2019.

### **5. Communication, Next steps and review**

- 5.1 The 2023 CIL charging schedule will be published on the website as outlined in this report.
- 5.2 The next indexation will be reviewed for 2024 and put forward for approval by 31<sup>st</sup> December 2023.

### **6. Background papers**

- 6.1 Scheme of delegation  
<https://buckscc.sharepoint.com/:w:/s/StrategicTransportInfrastructure/EWVBCqZ6o69fnoyYsnU2CEsBQSF1jNRJd0HvzyMucWF5ng> (alternatively the file can be provided on request)

# Appendix 1 – Updated Annual CIL Charging Schedules for Publication

## **Community Infrastructure Levy (CIL) rates summary 2023 Buckinghamshire East and South areas (formerly Chiltern and South Bucks)**

This summary sets out the rates at which the Community Infrastructure Levy (CIL) will be charged by Buckinghamshire Council in the East and South areas (formerly Chiltern and South Bucks) for the 2023 calendar year.

This summary is prepared in line with the requirements of regulation 121C of the Community Infrastructure Levy Regulations 2010 (as amended 2019).

The CIL charging schedule for these areas was adopted in January 2020. This charging schedule has not been subject to any amendments. Table 1 sets out the rates at which CIL will be applied for the 2023 calendar year (the “indexed rate”)



Table 1 Rates CIL will be charged at per square metre for the 2023 calendar year

Type of Development	CIL Charge
A1, A2, A3, A4, A5 (finance and professional services, restaurants and cafes, drinking establishments and hot food takeaways)	£159.43 /sqm
B1, B2, B8 (business, general industrial, storage or distribution)	£37.20/sqm
C3, C4 (dwelling homes*, homes in multiple occupation)	£159.43/sqm
C1, C2, C2A (hotels, residential institutions, and secure residential institutions)	£37.20/sqm
D1, D2 (non-residential institutions, assembly, and leisure)	£37.20/sqm
Sui Generis	£37.20/sqm
All development types unless stated otherwise in the table of the adopted Charging Schedule	£37.20/sqm
Large sites of 400 homes or more (gross) or 10 hectares or more (gross) irrespective of land use**	£0/sqm
*C3 includes all self-contained accommodation, including elderly and sheltered accommodation and self-contained student accommodation.	
**Large sites are defined as any site allocated in an emerging/adopted Local Plan with 400 homes or more (gross) or 10 hectares or more (gross), irrespective of land use and include any parcel within a Large Site irrespective of the size of the parcel.	

These rates have been calculated by applying the formula:

$$\frac{R \times I_y}{I_c}$$

In this formula, R is the rate at which CIL is charged in the adopted Chiltern and South Bucks CIL charging schedule (2020). These rates are set out in Table 2.

Ic is the index figure for the calendar year 2020 (“the year in which the charging schedule containing rate R took effect”). This figure was 334.

ly is the index figure for the calendar year 2023, as published by the Royal Institute of Chartered Surveyors (RICS). This is 355.

For a copy of the RICS CIL index, please see RICS Community Infrastructure Levy (CIL) Index [RICS Community Infrastructure Levy \(CIL\) Index](#)



Table 2 Rates CIL liable development is charged at as set out in the CIL charging schedule as adopted January 2020.

<b>Type of Development</b>	<b>CIL Charge</b>
A1, A2, A3, A4, A5 (finance and professional services, restaurants and cafes, drinking establishments and hot food takeaways)	£150/sqm
B1, B2, B8 (business, general industrial, storage or distribution)	£35/sqm
C3, C4 (dwelling homes*, homes in multiple occupation)	£150/sqm
C1, C2, C2A (hotels, residential institutions, and secure residential institutions)	£35/sqm
D1, D2 (non-residential institutions, assembly, and leisure)	£35/sqm
Sui Generis	£35/sqm
All development types unless stated otherwise in the table of the adopted Charging Schedule	£35/sqm
Large sites of 400 homes or more (gross) or 10 hectares or more (gross) irrespective of land use**	£0/sqm
*C3 includes all self-contained accommodation, including elderly and sheltered accommodation and self-contained student accommodation.	
**Large sites are defined as any site allocated in an emerging/adopted Local Plan with 400 homes or more (gross) or 10 hectares or more (gross), irrespective of land use and include any parcel within a Large Site irrespective of the size of the parcel.	



## West Area (former Wycombe) CIL rates summary 2023

This summary sets out the rates at which the Community Infrastructure Levy (CIL) will be charged by Buckinghamshire Council in the Wycombe Area for the 2023 calendar year.

This summary is prepared in line with the requirements of regulation 121C of the Community Infrastructure Levy Regulations 2010 (as amended 2019).

The Wycombe CIL charging schedule was adopted in November 2012. This charging schedule has not been subject to any amendments, except for annual indexation. Table 1 sets out the rates at which CIL will be applied for the 2023 calendar year (the “indexed rate”).

*Table 1 Rates CIL will be charged at per square metre for the 2023 calendar year*

Type of Development	Zone A	Zone B
Residential (C3; C4 including sheltered accommodation)	£198.10/sqm	£237.72/sqm
Convenience based supermarkets and superstores <sup>1</sup> and retail warehousing <sup>2</sup> (net retail selling space of over 280 sqm)	£316.96/sqm	£316.96/sqm
All other retail A1 – A5 and sui generis uses akin to retail*	£198.10/sqm	£198.10/sqm
All other development including B, C1, C2 and D uses.	£0/sqm	£0/sqm

\* sui generis akin to retail includes petrol filling stations; shops selling and/or displaying motor vehicles; retail warehouse clubs.

These rates have been calculated by applying the formula:

$$\frac{R \times I_y}{I_c}$$

In this formula, R is the rate at which CIL is charged in the adopted Wycombe CIL charging schedule (2012). These rates are set out in Table 2.

<sup>1</sup> Superstores/supermarkets are shopping destinations in their own right where weekly food shopping needs are met and which can also include non-food floorspace as part of the overall mix of the unit.

<sup>2</sup> Retail warehouses are large stores specialising in the sale of household goods (such as carpets, furniture and electrical goods), DIY items and other ranges of goods, catering for mainly car-borne customers.

Ic is the index figure for the calendar year 2012 (“the year in which the charging schedule containing rate R took effect”). This figure was 224.

Iy is the index figure for the calendar year 2023, as published by the Royal Institute of Chartered Surveyors (RICS). This is 355.

For a copy of the RICS CIL index, please see RICS Community Infrastructure Levy (CIL) Index [RICS Community Infrastructure Levy \(CIL\) Index](#)

*Table 2 Rates CIL liable development is charged at as set out in the adopted Wycombe CIL charging schedule*

<b>Type of Development</b>	<b>Zone A</b>	<b>Zone B</b>
Residential (C3; C4 including sheltered accommodation)	£125/sqm	£150/sqm
Convenience based supermarkets and superstores and retail warehousing (net retail selling space of over 280 sqm)	£200/sqm	£200/sqm
All other retail A1 – A5 and sui generis uses akin to retail*	£125/sqm	£125/sqm
All other development including B, C1, C2 and D uses.	£0/sqm	£0/sqm

\* sui generis akin to retail includes petrol filling stations; shops selling and/or displaying motor vehicles; retail warehouse clubs.