



Report to Head of Service, Transport Strategy and Funding

Date:	18 December 2023
Reference number:	N/A
Title:	Applying Indexation to the Community Infrastructure Levy (CIL) Annual Charging Schedules
Relevant councillor(s):	Steve Broadbent, Peter Strachan
Author and/or contact officer:	Noreen Hussain/John Callaghan
Ward(s) affected:	All wards within the former Wycombe District Area (West Area) and the former Chiltern & South Bucks Areas (East and South Area)
Recommendations:	Approve the indexation and publication of the updated annual CIL rates summaries as set out in appendix 1.
Reason for decision:	Indexation of the CIL rates with the Royal Institution of Chartered Surveyors (RICS) CIL index is a government requirement as set out in the CIL (Amendment) (England) (No.2) Regulations 2019

1. Content of report

- 1.1 Agreement is required to publish the annual CIL rates summary for the calendar year 2024, applying indexation in line with the RICS CIL index with effect from 1st January 2024.
- 1.2 The Building Cost Information Service (BCIS) on behalf of RICS, with the support of the Department for Levelling Up, Housing and Communities, has developed an annual index for the purposes of keeping the levy rate responsive to market

conditions. Details are at [Community Infrastructure Levy \(CIL\) Index developed by BCIS](#)

- 1.3 The Index is prepared and maintained by BCIS and is based on the BCIS All-in Tender Price Index. The 2024 figure is calculated in October and is based on the arithmetic mean of the building prices in the previous four quarters. The RICS CIL index figure for 2024 is 381 (the figure for 2023 year was 355). This is an increase of 7.32%.
- 1.4 Compliant with the CIL regulations, the new rates will be applied to CIL liable planning permissions approved from 1st January 2024, at the point when a liability notice is issued.
- 1.5 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 and applying 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](#)
- 1.6 Both the annual charging schedules with details of the indexation (shown in Appendix 1) need to be published on the Buckinghamshire Council website before 31 December 2023.

2. Legal and financial implications

- 2.1 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.
- 2.2 The September 2019 revision to the CIL regulations 2010 (as amended) requires CIL charging authorities to publish a statement (“annual CIL rate summary”) setting out what their CIL charges will be for the following calendar year. The regulation in full is available at <https://www.legislation.gov.uk/ukxi/2019/1103/regulation/9/made>
- 2.3 As specified in the CIL regulations [The Community Infrastructure Levy \(Amendment\) \(England\) \(No. 2\) Regulations 2019 \(legislation.gov.uk\)](#) 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.
- 2.4 The RICS CIL index figure has increased by 26 points in 2023, (from 333 in 2021, 332 in 2022 and 355 in 2023). This means developments will attract a higher CIL liability than previous years, reflecting inflation in building costs. 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.

2.5 The scheme of delegation for Non-Financial Delegations to Officers relating to Transport Strategy and Funding Service is dated 17 February 2023. Item 3.0 delegates the function to:

“Prepare and approve all necessary and appropriate plans and strategies and all other matters relating to Community Infrastructure Levy (including enforcement thereof).”

Officers who can provide the approval are listed as the: Transport Strategy Funding Manager OR Head of Transport Strategy and Funding. Subject to consultation with: the Head of Planning and Development (Chrissy Urry).

3. Corporate implications

3.1 The most relevant corporate plan priorities are those relating to Improving our environment and Increasing prosperity. The proposed indexation will enable the Council to apply CIL charges in accordance with government guidance and increase CIL income. The CIL funds collected are used for infrastructure to support the development of the area. Development schemes that the Council is bring forward that re CIL liable will also be subject to a higher rate of CIL.

4. Local councillors & community boards consultation & views

4.1 The Cabinet Member for Transportation and for Planning were briefed on this matter on 11 December and supported the indexation. No wider 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 2024 CIL charging schedule will be published on the Council’s website once agreed.

5.2 The next indexation will be for 2025, subject to approval by 31st December 2024.

6. Background papers

6.1 Scheme of delegation

 [TSF February 2023 -Delegations to Officers.pdf](#) (alternatively the file can be provided on request)

Appendix 1 – Annual CIL Rate Summaries setting out Updated CIL Charging Schedules - for Publication

Community Infrastructure Levy (CIL) rates summary 2024 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 2024 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 2024 calendar year (the “indexed rate”)



Table 1 Rates CIL will be charged at per square metre for the 2024 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)	£171.11/sqm
B1, B2, B8 (business, general industrial, storage or distribution)	£39.93/sqm
C3, C4 (dwelling homes*, homes in multiple occupation)	£171.11/sqm
C1, C2, C2A (hotels, residential institutions, and secure residential institutions)	£39.93/sqm
D1, D2 (non-residential institutions, assembly, and leisure)	£39.93/sqm
Sui Generis	£39.93/sqm
All development types unless stated otherwise in the table of the adopted Charging Schedule	£39.93/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 2024, as published by the Royal Institute of Chartered Surveyors (RICS). This is 381.

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

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

Type of Development	CIL Charge
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
<i>*C3 includes all self-contained accommodation, including elderly and sheltered accommodation and self-contained student accommodation.</i>	
<i>**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.</i>	

West Area (former Wycombe) CIL rates summary 2024

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 2024 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 2024 calendar year (the “indexed rate”).

Table 1 Rates CIL will be charged at per square metre for the 2024 calendar year

Type of Development	Zone A	Zone B
Residential (C3; C4 including sheltered accommodation)	£212.61/sqm	£255.13/sqm
Convenience based supermarkets and superstores ¹ and retail warehousing ² (net retail selling space of over 280 sqm)	£340.18/sqm	£340.18/sqm
All other retail A1 – A5 and sui generis uses akin to retail*	£212.61/sqm	£212.61/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.

¹ 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.

² 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 2024, as published by the Royal Institute of Chartered Surveyors (RICS). This is 381.

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

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

Type of Development	Zone A	Zone 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.