How will CIL be calculated?

Most buildings that people normally use will be liable to pay the levy. But buildings into which people do not normally go, and buildings into which people go only intermittently for the purpose of inspecting or maintaining fixed plant or machinery, will not be liable to pay the levy. Structures which are not buildings, such as pylons and wind turbines, will not be liable to pay the levy.

Any new build – that is a new building or an extension – is only liable for the levy if it has 100 square metres or more of gross internal floor space, or involves the creation of one dwelling, even when that is below 100 square metres.

While any new build over this size will be subject to CIL, the gross floorspace of any existing buildings on the site that are going to be demolished or retained may be deducted from the calculation of the CIL liability. The deductions in respect of demolition of existing buildings will only apply where the existing building has been in continuous lawful use for at least six months in the 3 years prior to the development being permitted. For full planning applications this is calculated from the date that planning permission is granted.

For the avoidance of doubt, a planning application for the change of use of an existing building will not be liable to CIL unless it involves an extension which provides 100 square metres or more of additional floorspace, or involves the creation of a new dwelling even when it is below 100 square metres. The amount payable will depend whether or not the existing building has been in continuous lawful use for at least six months in the last 3 years prior to the development being permitted. Mezzanine floors, regardless of size, inserted into an existing building are not liable for CIL unless their addition requires additional work affecting the exterior of the building for which planning permission is also required.

When CIL is payable on a change of use to an existing building:

- Additional floorspace 100 square metres or more (or the creation of a new dwelling even when it is below 100 square metres) and existing building in continuous lawful use for at least six months in the last 3 years prior to the development being permitted - **CIL payable on new floorspace only.**

- Additional floorspace 100 square metres or more (or the creation of a new dwelling even when it is below 100 square metres) but existing building not in continuous lawful use for at least six months in the last 3 years prior to the development being permitted - **CIL payable on existing floorspace and new floorspace.**
- Additional floorspace less than 100 square metres (where no new dwellings created) but existing building in continuous lawful use for at least six months in the last 3 years prior to the development being permitted - **No CIL payable.**

- Additional floorspace less 100 square metres (where no new dwellings created) and existing building not in continuous lawful use for at least six months in the last 3 years prior to the development being permitted - **No CIL payable.**

N.B. A change of use which creates one or more dwellings will be CIL liable **even if there is no extension**, and will only avoid payment if the building has been in continuous lawful use for 6 months out of the last 3 years prior to the development being permitted. However, there is a specific exemption in the 2011 amendment regulations that excludes conversion of a single dwelling house from the meaning of ‘development’ at regulation 6.

The council independently checks plans when applications are assessed. If misleading or inaccurate information is provided this may result in a higher CIL charge and in some cases additional surcharges may be imposed. Applicants should also be aware that it is an offence for a person to knowingly or recklessly supply information which is false or misleading in a material respect to a charging or collecting authority in response to a requirement under the Community Infrastructure Levy Regulations (2010) as amended. A person guilty of an offence under this regulation may face unlimited fines, two years imprisonment, or both.

You are also strongly encouraged to submit a completed Assumption of Liability Form (see ‘Liability to pay CIL’ section below) with your planning application. Without this information the council will be unable to serve the liability notice to the correct person and this will significantly delay your planning application.