

How to calculate your Community Infrastructure Levy (CIL) charge

The council as Charging Authority is responsible for calculating the amount of CIL payable for a development. This document explains how your CIL charge is calculated and the variables affecting the calculation to help you work out how much CIL you can expect to pay.

How is CIL calculated

CIL is calculated in accordance with the formula set out in the Community Infrastructure Regulations 2010 as amended (Reg 40).

What is floor space

For the purposes of CIL calculations floor space is the Gross Internal Area (GIA) of the building(s).

What is Gross Internal Area (GIA)

Gross Internal Area (GIA) is defined in the RICS: Code of Measuring Practice 6th Edition (2007). GIA is the internal area of a building measured to the inside face of the perimeter walls at each floor level, including:

- Areas occupied by internal walls, partitions, columns, piers, chimney breasts, stairwells, corridors and the like.
- Structural, raked or stepped floors treated as a level floor measured horizontally.
- Horizontal floors, with permanent access, below structural, raked or stepped floors.
- Voids over stairwells and lift shafts on upper floors

- Areas with headroom of less than 1.5m
- Garages

GIA excludes:

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

The RICS code is a guide to best practice. If you are uncertain whether part of your development is included in GIA please ask.

Indexation

CIL payments are index linked from the year that CIL was introduced to the year that planning permissions are granted. The index used is the national All-in Tender Price Index published by the Build Cost Information Service (BCIS).

What developments do not pay CIL

- Development with no buildings (such as change of use of land)
- Buildings that people do not normally go into (such as an electricity substation)
- Where the area of the new build floor space is less than 100 sqm unless the building(s) comprise 1 or more dwellings.
- The subdivision of 1 existing dwelling into 2 or more separate dwellings.
- Any development with a £0 per sqm rate in the adopted Charging Schedule (development of Strategic Sites are expected to secure infrastructure contributions through a s106 legal agreement).
- Internal alterations to an existing building (such as the installation of a mezzanine floor).
- Any development granted permission before CIL charging started.

What developments can claim relief or exemption from CIL

You can claim exemption / relief from CIL if your development is for any of the following:

1. A residential extension

- 2. A residential annex
- 3. A self-build dwelling
- 4. Building(s) to be used wholly or mainly for charitable purposes.
- 5. Social housing.

There is no 'discretionary charitable relief' or 'exceptional circumstances relief' from CIL in the Babergh and Mid Suffolk areas. Please read the 'CIL exemption and relief guidance – overview' and the specific guidance for the type of exemption / relief you are claiming for more information.

What other deductions can be made to the CIL charge?

Where part of an existing building has been actively in lawful use for a continuous period of 6 months within the past three years, parts of that building that are to be demolished or retained can be taken into account and the GIA of those areas deducted from the total GIA for the development used to calculate the CIL charge.

The onus is on you to demonstrate that the buildings exist on the day planning permission first permits the development and have been in active lawful use for the 6 month period. We will judge the circumstances of each case and decide if the floor space of the buildings can be deducted or not. If there is uncertainty we may ask you for more information to help us establish the lawfulness and active use of the buildings.

Where a building is not considered to meet the six-month lawful use requirement, its demolition (or partial demolition) is not deducted but its retention (or partial retention) is deducted if the proposed use could lawfully be carried out without requiring a new planning permission.

Abandoned buildings are not deducted.

What happens with amended or replacement planning permission?

Any permission granted before CIL charging starts does not pay CIL. If a subsequent s73 permission (minor material amendment, variation of condition) is granted after CIL charging starts the CIL calculation is the amount of CIL for the s73 permission less the amount of CIL that the first permission would have paid if it were first permitted on the same day as the s73 permission.

If, after CIL charging starts, a subsequent s72 permission is granted CIL is payable in full and there is no deduction for any previous permission.

Where CIL has been paid for a development and a subsequent s73 permission is granted you can request that the previous CIL paid is deducted from the CIL charge for the new permission. You need to send us a written request with proof of the previous payment. This is known as s73 abatement.

Where development with a CIL charge has started and a different planning permission is granted for all or part of the same site and we receive notification from you that the first development will cease and the second development will be built instead you can request that any CIL paid for the first permission is deducted from the CIL charge for the second permission. You must make the request in writing before the second development is started and include proof of the previous CIL payment. This is known as abatement for a different permission.