Community Infrastructure Levy

Charging Schedule

July 2018

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1 Introduction

The Community Infrastructure Levy (CIL) is intended to provide funding to address the cumulative impact of development, whilst Section 106 (S106) agreements continue to address site specific issues required to make a development acceptable in planning terms. The Planning Act 2008 provides a wide definition of the infrastructure which can be funded by CIL, including transport, flood defences, schools, hospitals, and other health and social care facilities. This definition allows CIL to be used to fund a very broad range of facilities such as play areas, parks and green spaces, cultural and sports facilities, district heating schemes, police stations and other community safety facilities.
2 Statutory Compliance

2.1 The Charging Authority

Cornwall Council is a Charging Authority for the purposes of Part 11 of the Planning Act 2008 and may therefore charge the Community Infrastructure Levy (CIL) in respect of development in its administrative area. The Council is both the CIL Charging Authority and Collecting Authority for its administrative area.

In preparing the Charging Schedule, Cornwall Council has complied with the requirements set out in Part 11 of the Planning Act 2008 (as amended) and the CIL Regulations 2010 (as amended).

In setting the CIL rates, the Council has struck an appropriate balance between:

- The desirability of funding, from CIL in whole or in part, the estimated cost of infrastructure required to support the development of its area, taking into account other actual and expected sources of funding, and
- The potential effects, taken as a whole, of the imposition of CIL on the economic viability of development across its area.

2.2 Date of Approval

This Charging Schedule was approved by Full Council on 10 July 2018.

2.3 Date of Effect

This Charging Schedule takes effect from 1 January 2019.
3 The Levy

3.1 CIL Rates

CIL is charged in pounds per square metre on net additional increase in internal floor space for qualifying development, in accordance with the provisions of the CIL Regulations 2010 (as amended).

The CIL rates charged by Cornwall Council are set out in Tables 1 and 2 – see section 3.2 for Definitions. A list of parishes in each CIL charging zone is given in Appendix 1. Maps of the CIL charging zones for housing development in Cornwall can be found in Appendix 2, and Appendix 3 applies to developments of 6-10 dwellings.

### Table 1 - rates of CIL to be charged on new residential development

<table>
<thead>
<tr>
<th>Type of Development</th>
<th>Planning Use Class</th>
<th>Zone</th>
<th>Rate £psm, all sites of 1-5 dwellings, and sites of 6-10 not in a DRA/AONB§</th>
<th>Rate £psm, all sites of 11+ dwellings, and sites of 6-10 in a DRA/AONB§</th>
</tr>
</thead>
<tbody>
<tr>
<td>Housing</td>
<td>C3 &amp; C4</td>
<td>1</td>
<td>£400</td>
<td>£200</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2</td>
<td>£200</td>
<td>£100</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3</td>
<td>£100</td>
<td>£60</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4</td>
<td>£100</td>
<td>£35</td>
</tr>
<tr>
<td></td>
<td></td>
<td>5</td>
<td>£0</td>
<td>£0</td>
</tr>
<tr>
<td>Sheltered and Extra Care Housing</td>
<td>C3</td>
<td>All</td>
<td>£0</td>
<td>£0</td>
</tr>
<tr>
<td>Strategic sites§</td>
<td>C3 &amp; C4</td>
<td>All</td>
<td>£0</td>
<td>£0</td>
</tr>
</tbody>
</table>

### Table 2 - rates of CIL to be charged on new non-residential development

<table>
<thead>
<tr>
<th>Type of Development</th>
<th>Planning Use Class</th>
<th>Zone</th>
<th>Rate £sqm</th>
</tr>
</thead>
<tbody>
<tr>
<td>Out of town centre convenience retail§ &gt; 280sqm</td>
<td>A1</td>
<td>All</td>
<td>£100</td>
</tr>
<tr>
<td>Out of town centre, non-food retail§ &gt; 280sqm</td>
<td>A1</td>
<td>All</td>
<td>£100</td>
</tr>
<tr>
<td>Restaurant, out of town centre§ &gt;100sqm</td>
<td>A3/A5</td>
<td>All</td>
<td>£100</td>
</tr>
<tr>
<td>All other non-residential</td>
<td>All</td>
<td>All</td>
<td>£0</td>
</tr>
</tbody>
</table>

1 Designated Rural Area
2 Area of Outstanding Natural Beauty
3 For CIL purposes, Strategic Sites are defined as residential developments which are shown on the Allocations Development Plan Document Strategic Maps as being ‘allocated’ or ‘with permission/under construction’. This includes the residential elements of mixed use developments.
4 Supermarkets - see definition in section 3.2
5 Town boundary - see definition in section 3.2
3.2 Definitions and Application of CIL

Residential sites charged at the higher rate in each zone are done so because they are not required to provide affordable housing. The requirement for the provision of affordable housing should include both on-site and off-site contributions. Whether a site is required to provide affordable housing is determined by the development size, and whether the site is in a Designated Rural Area (DRA) as defined by the Housing Order 1981, or an Area of Outstanding Natural Beauty (AONB). In addition to the CIL Charging Zone map in Appendix 2, further maps are provided in Appendix 3 to show whether Parishes are in DRA/AONB’s, with detailed inset maps for the seventeen Parishes which are part covered by a DRA or AONB.

CIL will not be charged on affordable housing which meets the definition as set out in the 2012 National Planning Policy Framework.

CIL will not be charged on Rural Exception Sites (affordable housing-led developments allowing for a proportion of market housing where it is required to support delivery of the affordable element). In these cases any value generated from the market housing is intended to subsidise the delivery of the affordable housing and form part of the viability calculations on this basis. Rural Exception Sites will therefore be treated as Affordable Housing Schemes, and not be charged CIL.

CIL will not be charged on sheltered or extra care housing, and care homes on the grounds of viability.

For CIL purposes, Strategic Sites are defined as residential developments which are shown on the Allocations Development Plan Document (DPD) Strategic Maps as being ‘allocated’ or ‘with permission/under construction’. This includes the residential elements of mixed use developments.

Planning applications submitted on adopted (made) Neighbourhood Development Plan allocated sites will be charged CIL at the appropriate rate for the charging zone in which the development resides, unless they are identified in the Allocations DPD, in which case they will be included under the definition of a Strategic Site for CIL purposes.

Where an adopted (made) Neighbourhood Development Plan contains or introduces a Primary Residence Policy, development in the related Parishes will be charged at the CIL rate in the next lower charging zone, in order to reflect the uncertainty of the market impact of the Policy – see Appendices 1-3 for a list of Parishes and corresponding charging zones.

In planning terms, it is expected that individual dwellings that developers wish to use for holiday lettings would normally have a standard residential consent, and therefore be liable for CIL. This principle would also apply to change of use applications. However, housing development that is subject to a holiday occupancy condition will be zero rated for CIL.

Supermarkets (convenience retail) are shops that are of a size, and offer a range of goods, that makes them shopping destinations in their own right, including a dedicated car park. Supermarkets sell a full range of convenience foods and usually also offer a choice of non-food items and some services such as banking.

Town boundaries are as defined by the National Planning Policy Framework, alongside the Cornwall Local Plan and draft Allocations DPD.

3.3 Review and Monitoring

In order to ensure the CIL rates remain appropriate to market conditions, a review of the CIL will be triggered by whichever of the following occurs soonest:

i. Every three years;
ii. If there has been a 10% increase in house prices; or
iii. In the light of any significant change to national planning policy or guidance

The Council is committed to undertake monitoring of the impact of the Cornwall CIL on an annual basis, with the key elements to be monitored set out in a document to be finalised and operational within 12 months of the date of the adoption of the Cornwall CIL Charging Schedule.

7 www.cornwall.gov.uk/environment-and-planning/planning/planning-policy/
4 Liability to Pay CIL

4.1 Chargeable Development

A chargeable development is one for which planning permission is granted and/or which is liable to pay CIL in accordance with the CIL Regulations 2010 (as amended). CIL will be chargeable on the net additional floor space of all new development, apart from those exempt under Part 2 and Part 6 of the CIL Regulations 2010 (as amended).

4.2 Exemptions

Those exempt from the charge can be summarised as:

- Affordable housing
- Development of less than 100 square metres (see Regulation 42 on minor development exemptions) – unless this is a whole house, in which case the levy is payable
- Houses, flats, residential annexes and residential extensions which are built by ‘self builders’ (see Regulations 42A, 42B, 54A and 54B, inserted by the 2014 Regulations)
- Social housing that meets the relief criteria set out in Regulation 49 or 49A (as amended by the 2014 Regulations) and where an exemption has been obtained, and a Commencement (of development) Notice served, prior to the commencement of the development
- Charitable development that meets the relief criteria set out in Regulations 43 to 48 and where an exemption has been obtained, and a Commencement (of development) Notice served, prior to the commencement of the development
- Buildings into which people do not normally go (see Regulation 6(2))
- Buildings into which people go only intermittently for the purpose of inspecting or maintaining fixed plant or machinery (see Regulation 6(2))
- Structures which are not buildings, such as pylons and wind turbines
- Vacant buildings brought back into the same use (see Regulation 40 as amended by the 2014 Regulations)
- Mezzanine floors, inserted into an existing building, are not liable for the levy unless they form part of a wider planning permission that seeks to provide other works as well.

Where the CIL liability is calculated to be less than £50, the chargeable amount is deemed to be zero so no payment is due.

Please note that relief or exemptions are not automatically applied, these must be claimed by using the relevant forms. An appropriate exemption/relief form must be submitted to Cornwall Council, and approval of the claim obtained in writing before work commences on the development. For guidance on how to claim relief or exemption, please visit www.cornwall.gov.uk/cil.

4.3 Discretionary Relief

Refer to Cornwall Council’s CIL Discretionary Relief Policy for more detail on additional exemptions and relief.

CIL will not be charged for Ministry of Defence Service Family Accommodation as these are not considered to be developments with commercial value.

All CIL exemptions and relief are subject to approval, by the Charging Authority, of a CIL Exemption Claim submitted by a relevant landowner, and the specific disqualifying events contained in Part 6 of the CIL Regulations 2010 (as amended).

If a development is initially granted CIL relief and then circumstances change so that the development no longer qualifies for relief, there is a claw-back period of three to seven years (depending on the type of relief given, as set out in the Discretionary Relief Policy) within which the development will become liable for CIL.
5 Calculating the Chargeable Amount

5.1 Calculation

The chargeable amount will be calculated in accordance with Regulation 40 of the CIL Regulations 2010 (as amended).

CIL is calculated by multiplying the net increase in gross internal floor area (sqm) by the relevant CIL rate (£ per sqm), plus any indexing for inflation/deflation (between the year in which the Charging Schedule took effect and the year in which planning permission was granted). Residential garages are included in the CIL calculation because they are included within the RICS Code of Measuring definition of Gross Internal Area.

The basic formula for calculating CIL, as set out in Regulation 40, is as follows:

\[
\frac{R \times A \times Ip}{Ic}
\]

Where:
- \( R \) is the CIL rate in £per sqm
- \( A \) is the net increase in gross internal floor area
- \( Ip \) is the All-in Tender Price Index for the year in which planning permission was granted
- \( Ic \) is the All-in Tender Price Index for the year in which the charging schedule started operation

5.2 Section 73

Where an amendment to a previously approved planning permission is submitted via a Section 73 application, if the Section 73 permission does not change a developments CIL liability, only the original consent will be liable.

If the Section 73 permission does change the CIL liability, the most recently commenced scheme is liable for the CIL. In these circumstances, CIL payments made in relation to the previous planning permission are offset against the new liability, and a refund is payable if the previous payment was greater than the new liability.

If the original planning permission was granted before the CIL came into force, and a Section 73 permission is granted after the charge came into force, Regulation 128A (as amended by the 2014 Regulations) provides for the Section 73 consent to only trigger levy liability for any additional liability it introduces to the development.
6 Payment of CIL

6.1 Instalments
Payment by instalments may be permitted for some developments. See Cornwall Council’s CIL Instalment Policy for more detail. If instalment terms are broken, full/outstanding payment will be required immediately.

Where no party assumes liability and/or no commencement notice is submitted before commencement, the developer will not get the benefit of payment by instalments, and payment of CIL will be required immediately.

6.2 In-kind
Cornwall Council will not accept payment of CIL ‘in kind’.

7 Indexation and Inflation
The rates in the Charging Schedule will be updated annually for inflation in accordance with the Building Cost Information Service (BCIS) of the Royal Institution of Chartered Surveyors (RICS) “All In Tender Price Index”.

8 Further Information
Further information on the Community Infrastructure Levy is available on the Council’s website at www.cornwall.gov.uk/cil.

Alternatively, contact the Local Plans team on 0300 1234 151 or email cil@cornwall.gov.uk.
## Appendix 1 - CIL Charging Zone Parish List

<table>
<thead>
<tr>
<th>Value Zone</th>
<th>Towns</th>
<th>Other settlements</th>
<th>Parishes</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Rock with Tredrizzick Germaine/ Portscatho Fowey</td>
<td>Boconnoc CP; Broadoak CP; Cuby CP; Feock CP; Fowey CP; Gerrans CP; Lanhydrock CP; Maker-with -Rame CP; Mawnan CP; Mylor CP; North Tamerton CP; Philleigh CP; Ruanlanihorne CP; St. Anthony-in-Meneage CP; St. Clement CP; St. Just-in-Roseland CP; St. Mellow CP; St. Michael Penkevil CP; St. Minver Lowlands CP; St. Sampson CP; St. Vee CP; St. Wenn CP; Trenglos CP; Veryan CP; Withiel CP</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>St Ives Padstow, St Merryn/Shop, Constantine</td>
<td>Constantine CP; Helland CP; Landulph CP; Lanlivery CP; Lanteglos CP; Manaccan CP; Mawgan-in-Pydar CP; Padstow CP; Paul CP; Perranarworthal CP; Sheviock CP; St. Austell Bay CP; St. Ewe CP; St. Ives CP; St. Merryn CP; St. Minver Highlands CP; St. Winnen CP; Tregoney CP; Zennor CP</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Falmouth and Penryn Truro with Threemilestone Newquay</td>
<td>Lostwithiel CP; Mevagissey CP; Marazion CP</td>
<td>Antony CP; Blisland CP; Boyton CP; Budock CP; Cardinham CP; Carlyon CP; Chacewater CP; Cranloch CP; Falmouth CP; Grampound with Creed CP; Jacobstow CP; Kea CP; Kenwyn CP; Lanivet CP; Launcells CP; Linkinhorne CP; Lostwithiel CP; Marazion CP; Mevagissey CP; Morvah CP; Morwenstow CP; Newquay CP; Penryn CP; Pentewan Valley CP; Pillaton CP; Poundstock CP; Sancreed CP; Sennen CP; South Hill CP; St. Allen CP; St. Dominick CP; St. Endellion CP; St. Germans CP; St. Goran CP; St. Hilary CP; St. Levan CP; Stokeclimsland CP; Towednack CP; Trewen CP; Truro CP</td>
</tr>
<tr>
<td>4</td>
<td>Bodmin Bude with Stratton and Poughill Callington Camelford Hayle Launceston Penzance with Newlyn Heamoor, Gulval and Long Rock Saltash Wadebridge Torpoint</td>
<td>Boscastle CP; Gunnislake CP; Kilkhampton CP; Looe CP; Mullion CP; Perranporth CP; Portheleven CP; St Agnes CP; St Blazey/Par St. Columb Major St Just CP; Tintagel CP</td>
<td>Advent CP; Altarnun CP; Bodmin CP; Botusfleming CP; Breage CP; Bude-Stratton CP; Callington CP; Calstock CP; Camelford CP; Colan CP; Cubert CP; St. Leonards CP; Davidstow CP; Deviock CP; Duloe CP; Egloskery CP; Forrabury and Minster CP; Germoe CP; Grade-Ruan CP; Gunwalloe CP; Gweek CP; Gwennap CP; Gwinear-Gwthian CP; Hayle CP; Kilkhampton CP; Ladock CP; Landewednack CP; Landrake with St. Erney CP; Laneast CP; Lanreath CP; Lansallos CP; Launceston CP; Lewannick CP; Lezant CP; Looe CP; Ludgvan CP; Luxulyan CP; Mabe CP; Madron CP; Marhamchurch CP; Mawgan-in-Meneage CP; Michaelstow CP; Millbrook CP; Morval CP; Mullion CP; North Hill CP; North Petherwin; Otterham CP; Penance CP; Perranuthnoe CP; Perranabuloe CP; Portheleven CP; Portreath CP; Probus CP; Quethiock CP; Saltash CP; Sitten CP; St. Agnes CP; St. Bline CP; St. Breck CP; St. Bredward CP; St. Buryan CP; St. Clether CP; St. Columb Major CP; St. Erme CP; St. Ervan CP; St. Gennys CP; St. Gluvias CP; St. Issy CP; St. Iwe CP; St. John CP; St. Julian CP; St. Just CP; St. Keverne CP; St. Kew CP; St. Mabyn CP; St. Martin-in-Meneage CP; St. Mewan CP; St. Neot CP; St. Newlyn East CP; St. Stephens By Launceston Rural CP; St. Tudy CP; Stithians CP; Tintagel CP; Torpoint CP; Tremaine CP; Tywardreath and Par CP; Wadebridge CP; Warleggan CP; Week St. Mary CP; Wendron CP; Werrington CP; Whitstone CP</td>
</tr>
<tr>
<td>5</td>
<td>Camborne with Pool, Illogan and Redruth Helston Liskeard St Austell</td>
<td>Indian Queens with St Columb Rd &amp; Fraddon Delabole CP</td>
<td>Camborne CP; Carharrack CP; Carn Brea CP; Crowan CP; Dobwalls and Trewidland CP; Helston CP; Illogan CP; Lanner CP; Lawhinton Rural CP; Lesnewth CP; Limeyard CP; Menheniot CP; Pelynt CP; Redruth CP; Roche CP; South Petherwin CP; St. Austell CP; St. Cleer CP; St. Day CP; St. Dennis CP; St. Enoder CP; St. Erth CP; St. Eval CP; St. Keyne CP; St. Martin-by-Looe CP; St. Michael Caerhayes CP; St. Pinnock CP; St. Stephen-in-Brannel CP; St. Teath CP; St. Thomas the Apostle Rural CP; Tresmer CP; Trevalga CP; Treverbyn CP; Warbstow CP</td>
</tr>
</tbody>
</table>
Appendix 2 - CIL Charging Zone map
More detailed mapping can be accessed at www.cornwall.gov.uk/community-and-living/mapping/
Appendix 3 - Rural/Urban split:
CIL Charging Zone map and Parish inset maps

More detailed mapping can be accessed at www.cornwall.gov.uk/community-and-living/mapping/
Parishes that have both rural and urban areas within them

- Parish Boundary
- Designated Rural Areas/AONB - Zone 4
- Other ‘Urban’ areas - Zone 4

Parishes that have both rural and urban areas within them

- Parish Boundary
- Designated Rural Areas/AONB - Zone 5
- Other ‘Urban’ areas - Zone 5
Parishes that have both rural and urban areas within them

- Parish Boundary
- Designated Rural Areas/AONB - Zone 5
- Other ‘Urban’ areas - Zone 5
Parishes that have both rural and urban areas within them

- Parish Boundary
- Designated Rural Areas/AONB - Zone 4
- Other 'Urban' areas - Zone 4

Parishes that have both rural and urban areas within them

- Parish Boundary
- Designated Rural Areas/AONB - Zone 2
- Other 'Urban' areas - Zone 2
Parishes that have both rural and urban areas within them

- Parish Boundary
- Designated Rural Areas/AONB - Zone 3
- Other ‘Urban’ areas - Zone 3

CIL Charging Zone: inset map - Pentewan Valley Parish

Parishes that have both rural and urban areas within them

- Parish Boundary
- Designated Rural Areas/AONB - Zone 4
- Other ‘Urban’ areas - Zone 4

CIL Charging Zone: inset map - Penzance Parish
Parishes that have both rural and urban areas within them

- Parish Boundary
- Designated Rural Areas/AONB - Zone 4
- Other ‘Urban’ areas - Zone 4
Parishes that have both rural and urban areas within them

- Parish Boundary
- Designated Rural Areas/AONB - Zone 2
- Other 'Urban' areas - Zone 2

Parishes that have both rural and urban areas within them

- Parish Boundary
- Designated Rural Areas/AONB - Zone 3
- Other 'Urban' areas - Zone 3
Parishes that have both rural and urban areas within them:

- Parish Boundary
- Designated Rural Areas/AONB - Zone 2
- Other ‘Urban’ areas - Zone 2

CIL Charging Zone: inset map - St. Ives Parish

Parishes that have both rural and urban areas within them:

- Parish Boundary
- Designated Rural Areas/AONB - Zone 5
- Other ‘Urban’ areas - Zone 5

CIL Charging Zone: inset map - St. Michael Caerhays Parish
Parishes that have both rural and urban areas within them

- Parish Boundary
- Designated Rural Areas/AONB - Zone 1
- Other ‘Urban’ areas - Zone 1
More information

The Community Infrastructure Levy Charging Schedule can be viewed on the Council’s website
www.cornwall.gov.uk/cil