East Cambridgeshire Community Infrastructure Levy (CIL)

Detailed Guidance for Planning Applicants October 2015



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1. Introduction

The Community Infrastructure Levy (CIL) is a levy or tariff that local authorities can charge on types of developments in their area in order to deliver new infrastructure alongside new growth.

East Cambridgeshire Introduced this charge on 1 February 2013.

In this District CIL will only apply to new floorspace resulting from residential and retail development including sui generis uses. It does not apply to offices, industrial or employment uses. Nor will it apply to small extensions which provide less than 100 sq m (gross) floorspace, unless development results in creation of a new dwelling. All development regardless of size, that results in the creation of a new open market dwelling is CIL liable.

This guide is an advisory document only, providing information relating to the East Cambridgeshire CIL, including what development is liable for the charge, how payment will be calculated, and when and how it will be collected. This guide does not have any legal status, its contents are not binding on Council decisions, and applicants may need to obtain professional advice in more complex cases. This guide has been produced to be read alongside the Regulations. Any self build relief is not automatically available, and must be applied for before commencement of development

The full CIL regulations are set out in The Community Infrastructure Levy Regulations 2010 (March 2010), The Community Infrastructure Levy (Amendment) Regulations 2011 (March 2011) and The Community Infrastructure Levy (Amendment) Regulations 2012 (November 2012). The Community Infrastructure Levy (Amendment) Regulations 2013 (April 2013). The Community Infrastructure Levy (Amendment) Regulations 2014. Throughout this guidance document they shall be collectively referred to as 'the Regulations'.

2. Why has the Council introduced CIL?

New development has an impact on the demand for infrastructure and facilities in a local area. CIL is one way of securing contributions from new development to ensure that the wider impacts of this development can be mitigated.

A CIL tariff provides a simple process for developers which is fair and transparent. CIL is a standard fixed charge, based on a £ per square metre calculation, so it takes into account the actual size of the development. People seeking planning permission will know in advance how much they need to pay, and can factor this into their development calculations. They will also know if they are likely to be exempt from payment at the outset of their development.

The CIL system is non – negotiable, thus avoiding time consuming negotiations and procedure, and can help to speed up the planning process.

It also allows a local authority to focus spending of the levy collected on priority infrastructure projects in the area.

3. What will it be used for?

The money raised through the levy will be used to pay for strategic infrastructure required to support development in the District.

The District Council has produced a CIL Infrastructure Study (December 2011) which has identified the infrastructure required to meet the level of growth anticipated in the District over the next twenty years, based on policies in the East Cambridgeshire Core Strategy and Local Plan. CIL will be used to deliver strategic level infrastructure, which cannot be attributed to the impact of any one development. Examples might be major improvements to the strategic highway network, provision of secondary schools and district level community facilities such as the proposed Downham Road Leisure Centre.

The District Council will continue to use S106 planning obligations (S106 Town and Country Planning Act 1990 Legal Agreements) to secure site specific infrastructure and facilities or services that are essential for the development to take place, or are needed to mitigate the impact of a specific development at the site or neighbourhood level. S106 obligations will also be used to secure affordable housing. This will be in accordance with the policies of the East Cambridgeshire Core Strategy, the Development Obligations Supplementary Planning Guidance and the Local Plan. Whilst CIL is non-negotiable, any S106 obligation will continue to be negotiated as part of the planning process, and will normally be in addition to CIL payments.

It should be noted that in the amended Regulations which came into force in April 2013, the Government requires the Council to allocate a meaningful proportion (being 15% or 25% where a neighbourhood plan is in place) of the income raised through the levy in each parish back to that parish. This will ensure that where a parish experiences new development, it receives money to help it manage the impacts and benefit from the development at a local level.

Local authorities that adopt a CIL system are required to be open and transparent in matters relating to CIL by the Regulations. East Cambridgeshire is committed to operating a transparent process and has published a range of documents including the CIL Charging Schedule, the Regulation 123 list; which sets out what infrastructure may benefit from the CIL charge, and the CIL governance arrangements; which set out how the CIL income will be applied to the Regulation 123 list. The Council will publish its Annual CIL Monitoring Report; which sets out what income has been collected and spent in the previous year, from April 2014 and annually thereafter. All of these documents are available to view on the Council's website.

4. What is the East Cambridgeshire CIL Charging Schedule?

The CIL charging schedule sets out the charges which will be applied to new development in East Cambridgeshire. It has been subject to two rounds of public consultation, and examined by an independent inspector, as part of an Examination in Public on 18th October

2012. This was to ensure that the proposed tariff rates were workable and viable. The schedule was approved and adopted by Full Council on 10th December 2012.

The charging schedule contains variable rates and charging zones for commercial and residential development across the District and is as follows:

Charging Rates

Development Type	CIL rate per square metre
Residential Zone A – Littleport and Soham	£40
Residential Zone B - Ely	£70
Residential Zone C – Rest of District	£90
Retail development (A1/A2/A3/A4/A5) and sui generis uses akin to retail (eg petrol filling stations,	£120
motor sales units)	
All other uses (unless stated above in this table)	£0

Appendix 1 provides a map indicating the charging zones which are set out in the East Cambridgeshire Charging Schedule.

5. What types of development are liable for CIL?

CIL will be charged on the basis of £ per square metre of additional floorspace. This takes into account all floors of a building – not just the building footprint.

It will apply to all new dwellings, and to other development where the additional gross floorspace (including ancillary floorspace that relates to the development) is 100m2 or more.

CIL will apply to all such buildings regardless of the type of planning permission used to grant permission.

Demolition- For planning permissions granted **prior** to 23 February 2014

Where buildings are demolished or converted to make way for new buildings, the charge will be based on the floorspace of the new buildings less the floorspace of the demolished/converted buildings, i.e. the net increase in floorspace. The Regulations provide that the dwellings must have been in lawful use for a continuous period of at least six months in the last three years prior to when the permission first permits the development and that the building(s) must be in situ at the time that the permission first permits the development.

For the avoidance of doubt, the permission first permits the development when all of the precommencement conditions have been discharged.

Warning: Where an applicant intends to rely on demolished floorspace to off-set their CIL liability, the buildings must still be standing on the day that the final precommencement condition is discharged. The Council will not allow this floorspace to be deducted where the buildings have been demolished before the date that the final pre-commencement condition is discharged.

Demolition- For planning permissions granted after 23 February 2014

Where buildings are demolished or converted to make way for new buildings, the charge will be based on the floorspace of the new buildings less the floorspace of the demolished/converted buildings, i.e. the net increase in floorspace. The Regulations provide that the dwellings must have been in lawful use for a continuous period of at least six months in the last three years prior to when planning permission first permits the development and that the buildings must be in situ at the time that the permission first permits the development.

For the avoidance of doubt, the permission first permits the development on the day that planning permission is granted.

Warning: Where an applicant intends to rely on demolished floorspace to off-set their CIL liability, the buildings must still be standing on the day that planning permission is granted. The Council will not allow this floorspace to be deducted where the buildings have been demolished before planning permission is granted.

Where the agent/applicant is asked to provide evidence that a building has been in use for a continuous period of at least six months in the three years prior to the permission first permitting the development, Council Tax or Business Rate records will suffice as such evidence.

Where only a small part of the building to be demolished has been in use for over six months in the last three years prior to the development being permitted, all the floorspace in the building would be deductible from the floorspace of the new buildings.

In planning lawful use is strictly defined, and generally means an existing building or use that has planning permission or where it has been in existence for a sufficient period that enforcement action against it cannot be taken. If you have any concerns about whether your property is in lawful use, contact the District Council for advice.

Applicants must declare on their Form 0 CIL Questions Form submitted with their planning application (see later section on forms required) the amount of floorspace to be demolished and that it was in use for the appropriate period. If this is not declared, the District Council will assume that any existing buildings on the site have zero floorspace and will not deduct it from the CIL calculation.

6. What types of development are exempt from CIL?

The following types of development are exempt from CIL:

- Where there is no extension of floorspace as a result of the development
- Any development where the gross internal area of the new build is less than 100 square metres. This might, for example, include a small extension to a house. It should be noted that this exemption does not apply to the creation of one or more dwellings.
- Development resulting from a change of use, where the building has been in continuous use for at least six months in the three years prior to the development being permitted, and no new floorspace is created
- Any development which is zero rated on the approved charging schedule for East Cambridgeshire.

- Any development where the total chargeable amount is less than £50 (this is deemed as zero rated).
- Reserved matters planning permissions where outline planning permission was granted prior to 1 February 2013
- Retail mezzanines
- Structures or buildings that people only enter for the purpose of inspecting or maintaining fixed plant or machinery
- Any floorspace where the head height is less that 1.5m2 (unless under a stairway)

Appendix 2 provides some examples of the types of situations where CIL is chargeable or not chargeable.

7. What reliefs are available?

The Regulations provide exemptions from CIL in the following circumstances:-

- Social housing developments
- Charitable development provided by a charity for charitable purposes
- Self-build developments
- Self-build residential annexes and extensions

The Council has produced guidance notes for each type of relief available to assist applicants when claiming relief. These are available on the Council's website.

Warning: Relief is not automatically available; it must be applied for prior to commencement of development.

Applicants must complete and submit Form 2 (see Section 12) to claim relief for social housing and charitable developments prior to the commencement of development. Applicants must complete and submit the Self Build Annex or Extension Claim Form (see Section 12) for self-build residential annexes and extension prior to commencement of development. Applicants must complete and submit the Self Build Exemption Claim Form: Part 1 (see section 12) for self-build developments prior to commencement of development and Self Build Exemption Claim Form: Part 2 (see section 12) within 6 months of completing the self-build dwelling.

It will not be possible for an applicant, even where relief would have been applied, to claim relief after the development has commenced. Prior to the granting of any form of relief the Council will be required to take State Aid Regulations into considerations, this may affect the relief that is available to the applicant.

Whilst the Regulations also permit local authorities to provide discretionary charitable relief, exceptional circumstances relief and discretionary social housing relief, East Cambridgeshire is not currently proposing to make such relief available. The Council is committed to keeping this decision under review.

8. How is the CIL Charge calculated?

CIL Charge = Net additional new build floorspace (A) x CIL Rate (R) x Inflation index (I)

Where:

A = the net area of floorspace chargeable in square metres after deducting any existing floorspace and any demolitions, where appropriate.

R = the levy rate as set in the East Cambridgeshire Charging Schedule.

I = All-in tender price index of construction costs in the year planning permission was granted, divided by the All-in tender price index for the year the Charging Schedule took effect.

CIL payments are not subject to VAT.

9. At what stage is CIL paid?

As published in the Instalment Policy (available on the Council's website) CIL will be due for payment on the following triggers:

Total CIL Liability	Number of Instalments	Payment period and amount
Amount less than £30,000	No instalments	100% payable within 60 days of commencement date
Amounts between £30,001-£100,000	2 instalments	1 st instalment- 25% payable within 60 days of commencement date 2 nd instalment- 75% payable within 240 days of commencement date
Amounts between £100,001-£500,000	3 instalments	1 st instalment- 25% payable within 60 days of commencement date 2 nd instalment- 25% payable within 240 days of commencement date 3 rd instalment- 50% payable within 365 days of commencement date But The full balance is payable on occupation/opening of the development if this is earlier than the due instalment dates set out above
Amounts between £500,001-£1,000,000	4 instalments	1st instalment- 20% payable within 60 days of commencement date 2nd instalment-20% payable within 240 days of commencement date 3rd instalment- 30% payable within 365 days of commencement date 4th instalment- 30% payable within 540 days of commencement date But The full balance is payable on occupation/opening of the development if this is earlier than the due instalment dates set out above

Amounts over £1,000,000	4 instalments	In principal, as set out above for amount over £500,001, but instalments for this scale of development will be open to negotiation on a case by case
		basis

Where a planning permission permits development to be implemented in phases, each phase of the development is a separate CIL chargeable development (Regulation 9(4)).

10. Who is liable for making the CIL payment?

Responsibility to pay the levy rests with the land owner(s) of the land and the levy is registered as a local land charge.

Although liability rests with the landowner, the regulations recognise that others involved in a development may wish to pay. To allow this, anyone can come forward and assume liability for the development by completing a Form 1 Assumption of Liability Form (see section 12 below). This must be completed before the development commences. Liability may also be transferred at any time before a development commences by completion of Form 3 Transfer of Liability and Form 4, Withdrawal of Liability (see section 12 below).

Failure to submit an Assumption of Liability Form may incur a surcharge. If the Council is unable to recover CIL from a party which has assumed liability, the liability defaults to the owner(s) of the land or anyone who has a material interest in the land.

Different regulations apply if an application for social housing relief has been made, and District Council advice should be sought.

11. Can CIL only be paid as a monetary sum?

CIL will normally be paid as a monetary sum. There is provision within the CIL regulations for contributions to be paid by transfer of land to the District Council if the Council is agreeable to this. It is a discretionary power and each decision will be reached on its own merits on a case by case basis. Any applicant interested in this option should contact the Council to discuss the possibilities at an early stage, prior to the commencement of development.

12. What forms need to be completed during the planning application process?

There is a clearly set out notification procedure required by the CIL regulations and this is illustrated in Appendix 3. It is important that this process is followed as surcharges can be applied for failure to notify the local authority of issues such as liability to CIL and commencement of development.

WARNING – WHILE EAST CAMBRIDGESHIRE DISTRICT COUNCIL IS FLAGGING UP THE NEED TO COMPLETE THE RELEVENT FORMS IN EACH CASE, AS MUCH AS POSSIBLE, THE ONUS IS ON THE APPLICANT TO SUBMIT FORMS, NOT ON EAST CAMBRIDGESHIRE DISTRICT COUNCIL TO CHASE

The notification procedure is as follows:

<u>Form 0 – CIL Question Form</u> – this form should be submitted with the planning application and will be used to identify whether the application is liable to pay CIL. It asks for details of new floorspace to be created by the development and details of any floorspace to be demolished, which can be offset against the new floorspace calculation.

Form 1 - Assumption of Liability Notice It is preferred that this form is submitted with the planning application, however, it is not a validation requirement. Where this form has not been submitted with a planning applicant, on issue of the decision notice, an applicant will be asked to complete and return the form prior to commencement of development. This form is required to confirm who will be making the CIL payment. The Council will acknowledge receipt of this form and issue a draft liability notice (where there are pre-commencement conditions remaining to discharge for planning permissions issued prior to 23 February 2014) or a liability notice (where there are no pre-commencement conditions remaining to discharge). The draft liability notice/liability notice will be sent to the person assuming liability for the CIL payment and will set out the amount payable.

<u>Form 2 – Claiming Exemption or Relief</u> – This form should be submitted if the applicant believes that their development should be exempt from CIL or is eligible to claim relief. It should be submitted to the District Council at the same time as Form 1. In order to continue to qualify for relief, the applicant must not commence development prior to the Council making a decision to grant relief. Should development commence prior to the Council making a decision, relief will no longer be possible.

Form SB1-1: Self Build Exemption Claim Form: Part 1- (replaced by form 7 part 1). This form should be submitted if the applicant believes that their development should be exempt from CIL or is eligible to claim relief. It should be submitted to the District Council at the same time as Form 1. In order to continue to qualify for relief, the applicant must not commence development prior to the Council making a decision to grant relief. Should development commence prior to the Council making a decision, relief will no longer be possible.

<u>Form SB1-2: Self Build Exemption Claim Form: Part 2</u>- (rplaced by form 7 part 2). Where the Council has granted self-build relief, the recipient of the relief must complete and submit this form, together with the evidence detailed in the form, within six months of completing the self-build dwelling.

Form SB2: Self Build Annex (form 8) or Extension Claim Form (form 9)- This form should be submitted if the applicant believes that their development should be exempt from CIL or is eligible to claim relief. It should be submitted to the District Council at the same time as Form 1. In order to continue to qualify for relief, the applicant must not commence development prior to the Council making a decision to grant relief. Should development commence prior to the Council making a decision, relief will no longer be possible.

<u>Form 3 – Withdrawal of Assumption of Liability</u> – This form should be used if, at any stage prior to the commencement of development, the person who has assumed liability wishes to withdraw from this liability.

<u>Form 4 – Transfer of Assumed Liability</u> – This form should be used if, at any stage prior to the commencement of development, the person who has assumed liability wishes to transfer this liability to another person, and this second person is agreeable to assuming liability.

<u>Form 5 – Notice of Chargeable Development</u> – In some cases, CIL Liable proposals can be commenced via a 'General Consent' (ie Permitted Development). In this case it will be the applicant's responsibility to inform the Council using Form 5 prior to commencement of development.

<u>Form 6 – Commencement Notice</u> – This form must be sent by the applicant to the District Council at least one day prior to commencement of development on the site. The District Council will acknowledge receipt of this notice, and will then issue a <u>Demand Notice</u> (invoice) In accordance with the instalments policy.

The process and format of the forms is prescribed by the Community Infrastructure Levy Regulations 2010 and there are surcharges and penalties if these are not strictly followed. Failure to assume liability before the commencement of development can result in surcharges of between £50 to £500 per landowner who has an interest in the land. Failure to submit a commencement notice or comply with an information notice can be charged a surcharge up to a maximum of £2,500. Details are set out in the CIL regulations and on the Government's planning portal. Applicants are strongly advised to contact the District Council for advice on the notification procedures if in any doubt.

Copies of all of the above mentioned forms are available on the Council's website and can be completed and returned to the Council either manually or electronically.

13. Does CIL apply to planning applications submitted before 1st February 2013, but which have not yet been decided?

Applications determined prior 1 February 2013 are not liable for CIL. Any planning decision, including those made on appeal, determined on or after this date is liable for CIL. The relevant date is the date that the planning application is determined, not the date that the planning application was submitted.

An outline planning application determined prior to 1 February 2013 with a reserved matters application granted after this date will not be liable for CIL.

14. What are the penalties if a CIL payment is late or not paid?

If payment is late, the Regulations enable the District Council to impose both late payment interest (at 2.5% above the Bank of England base rate) and late payment surcharges which will increase over time. The District Council also has the powers to issue a CIL Stop Notice on development if it believes interest and late payment charges will be ineffective in securing payment of the overdue CIL.

In cases of persistent non payment notwithstanding the above measures, the Regulations provide for a local authority to seek a court's consent to levy distress, i.e. seize and sell an applicant's assets to recover the money due, or, as a final measure, to seek for committal to prison for up to three months.

If an applicant finds difficulty in making CIL payments they are strongly advised to contact the District Council at the earliest opportunity to discuss the position. Full details about the enforcement of CIL can be found in Part 9, Regulations 80-111 of the Regulations.

15. Is there an appeal process?

Appeals can be made where an applicant believes an administrative error has been made, for example in calculating the liability, omitting to send a liability notice, mistaking the commencement date of development, incorrectly applying the apportionment of liability for CIL, and against enforcement actions such as surcharges and stop notices.

First stage - Review Request

In the first instance a request for a review should be made in writing to the District Council within 28 days of the issue of the liability notice, (or 60 days of the date of the notice if it relates to a stop notice). No work should be commenced on site prior to this review being carried out, otherwise the appeal will be deemed to have lapsed.

The District Council will review the liability notice and appeal grounds, with the review being carried out by an officer who is senior to the person making the original calculation and who had no involvement in that original calculation, and a decision will be issued within 14 days.

Second stage - Appeal

If the applicant disagrees with this review decision, or does not receive a response from the District Council within 14 days, they can appeal to the following bodies within 60 days of the issue of the liability notice. Again, work should not be commenced on site until a decision has been given, otherwise the appeal is deemed to have lapsed. A CIL Appeals form, available on the Government's planning portal (<u>Planning portal webpage</u>), should be used and appeals should be directed as follows:

- To the Valuation Office Agency (VAO) against a calculation of the levy chargeable amount in a Liability Notice, or against the apportionment of liability for the levy. Please visit the Valuation Office Agency for more info.
- To the Planning Inspectorate concerning enforcement actions regarding the levy such as stop notices, and against decisions by Collecting Authorities to deem that development has commenced. Please visit the Planning Inspectorate

Appeals against the rate of a community infrastructure levy cannot be made – the charging schedule, once adopted, is for fixed amounts and cannot be negotiated. In addition the appeal process does not apply to social housing relief or exceptional circumstances relief. Full details about the appeal process are contained in Regulation113 – 116 of the Regulations.

16. Further Information

Further information about the East Cambridgeshire CIL can be obtained by e mailing Cil@eastcambs.gov.uk or writing to the Development Services Department, The Grange, Nutholt Lane, Ely, Cambs CB7 4EE or telephone 01353 665555.

Further general information about the Community Infrastructure Levy can be obtained from the following:

Legislation

- Planning Act 2008 (November 2008)
- The Community Infrastructure Levy Regulations 2010 (March 2010)
- The Community Infrastructure Levy (Amendment) Regulations 2011 (March 2011)
- Localism Act 2011 (November 2011)
- The Community Infrastructure Levy (Amendment) Regulations 2012 (November 2012)
- The Community Infrastructure Levy (Amendment) Regulations 2013 (April 2013)
- The Community Infrastructure Levy (Amendment) Regulations 2014 (February 2014)

Department for Communities and Local Government (DCLG) guidance

- DCLG CIL Webpage
- <u>Community Infrastructure Levy Guidance: Charge setting and charging schedule procedures (March 2010)</u>
- The Community Infrastructure Levy: Summary (November 2010)
- Community Infrastructure Levy: An Overview (May 2011)
- Community Infrastructure Levy Relief: Information Document (May 2011)
- <u>Community Infrastructure Levy Collection and Enforcement: Information Document</u> (October 2011)
- <u>Community Infrastructure Levy: Detailed proposals and draft regulations for reform.</u> Consultation (October 2011)

[link to guidance document on planning portal website for self-build relief etc

CIL Appeals

- Valuation Office Agency
- Planning Inspectorate

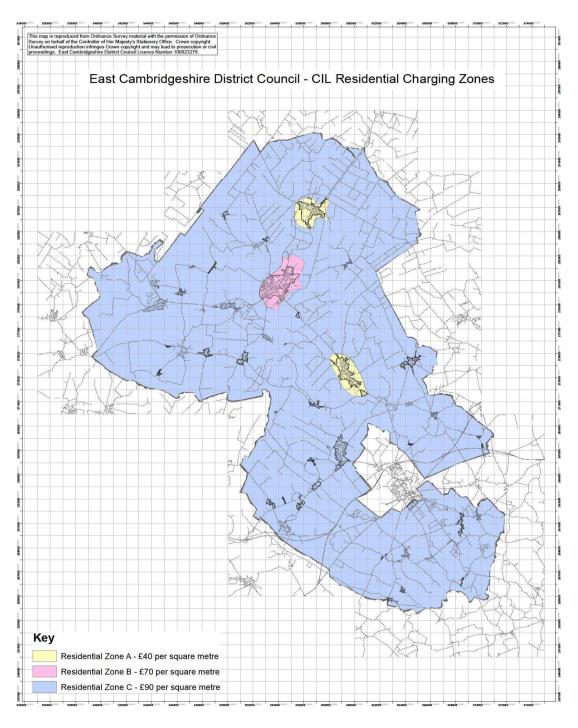
Planning Portal guidance

Planning Portal CIL Webpage

Planning Advisory Service (PAS) guidance

PAS CIL Webpage

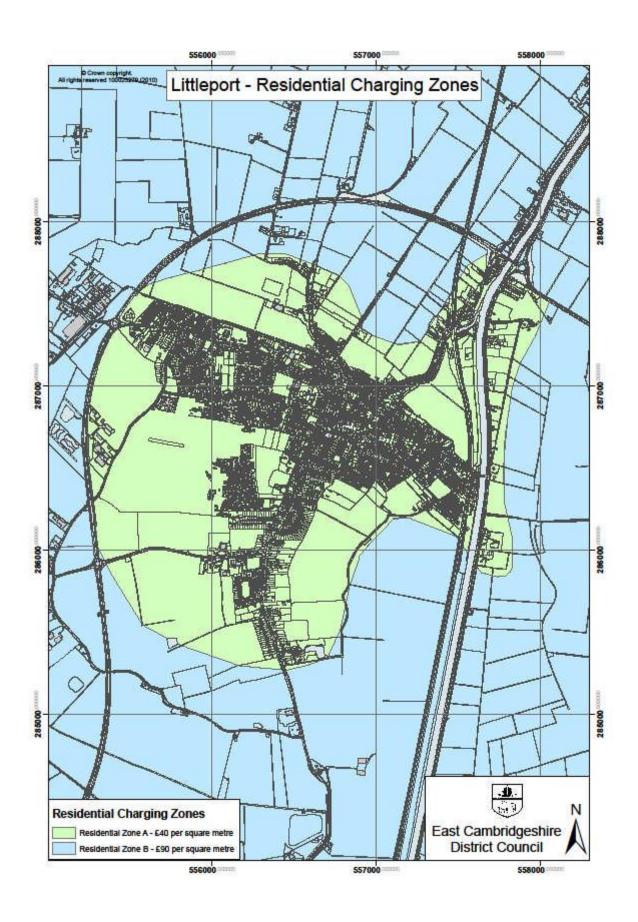
Appendix 1 – Maps of East Cambridgeshire CIL Residential Charging Zones

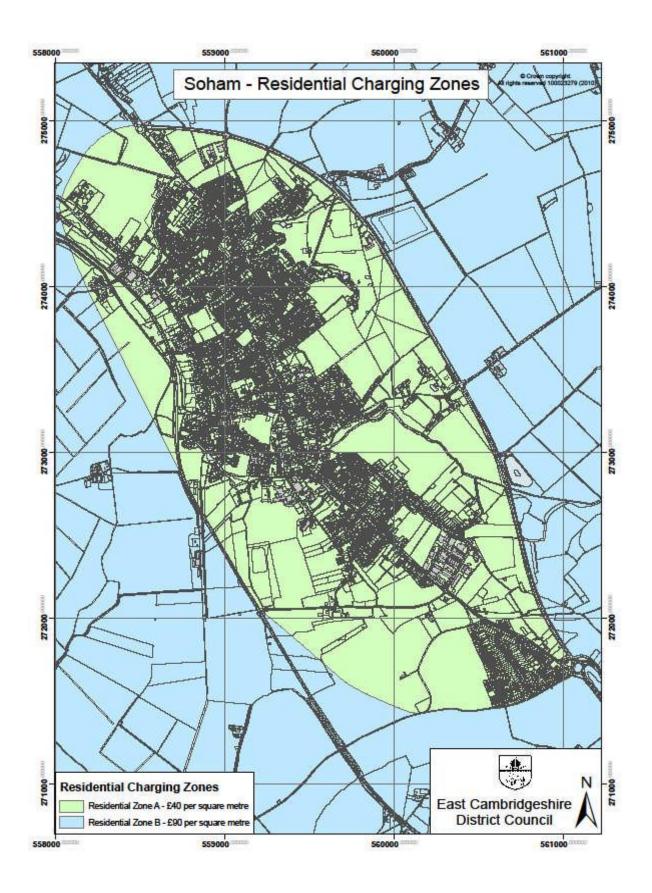


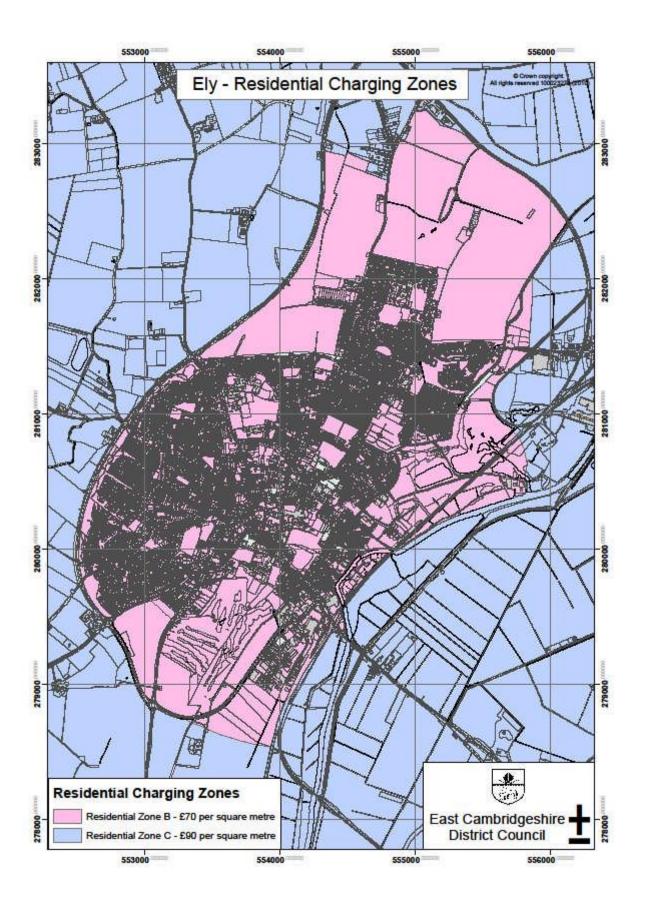


East Cambridgeshire District Council









Appendix 2

Illustrative Examples of CIL Chargeable and Non Chargeable Development (reproduced from Huntingdonshire District Council guidance notes)

Current site	Completed development	CIL Liable	Chargeable area
Cleared building site	92 sq m new residential development	Yes	92 sq m
Single dwelling – in use	Single dwelling with a 25sq m extension	No	Not liable as under 100 sq m new build and does not create a new dwelling
Single dwelling – in use	Single dwelling (currently 100 sq m) with a 125 sq m extension	Yes	125 sq m
Cleared building site	2,000 sq m residential, including 40% affordable housing (800 sq m)	Yes	1200 sq m NB the affordable housing relief (800 sq m) must be applied for and meet certain criteria to be granted)
Single dwelling – in use but to be demolished	125 sq m new development 90 sq m original dwelling demolished	Yes	35 sq m NB not exempt as development comprises of one or more dwellings but charge reduced due to original building to be demolished being in use
Single dwelling – not in use and to be demolished	125 sq m new development 90 sq m original dwelling demolished	Yes	125 sq m NB not exempt as development comprises of one or more dwellings and no reduction in charge as original dwelling not in use
Single dwelling – not in use but to be retained	35 sq m new development 90 sq m original retained	No	Not liable as under 100 sq m new build and does not create a new dwelling (but extends an existing on) NB Original building not included in calculation as not change of use or to be demolished so does not need permission
Shop unit – not in use	98 sq m conversion/change of use of unit to residential	Yes	98 sq m NB no exemption even though under 100 sq m as creating a new dwelling. As the unit has not been in use, the floorspace is chargeable
Shop unit – in use	98 sq m conversion/change of use of unit to residential	Yes	0 sq m of new floorspace so nil charge NB No exemption even though under 100 sq m as creating a new dwelling. However as the unit has been in use, the floorspace is deductable and so there is no charge in this scenario
Single dwelling – not in use	98 sq m conversion/change of use of unit to retail unit	No	Not liable as change of use to non residential and under 100 s m new floorspace so minor exemption applies. The fact it has not been in use is not

			relevant in this scenario.
4,000 sq m offices – in use	4,000 sq m conversion of offices to flats	Yes	0 sq m of additional space so no charge. NB No exemption even though under 100 sq m of new floorspace as creating new dwellings. However, as the unit has been in use, the floorspace is deductable and so there is no charge in this scenario.
3,500 sq m business development in use but to be demolished	15,000 sq m new residential 5,000 sq m new business 3,500 sq m original business demolished	Yes	12375 sq m residential 4125 sq m business but as zero rate no charge. NB The demolished amount is apportioned across the whole development eg 0.75 development residential, 0.25 business; therefore, of the 3,500 sq m demolished floorspace, 2625 sq m is deducted from residential floorspace and 875 sq m from business.

Appendix 3 – Summary of CIL notification process

