

South Norfolk Council implemented the Community Infrastructure Levy (CIL) from 1 May 2014. Planning permission granted prior to this date will not be liable for CIL.

What development is liable for CIL (and what relief / exemptions are available)

CIL Liable developments	Exemptions / relief available
<ul style="list-style-type: none"> Any new dwelling (irrespective of size). 	<ul style="list-style-type: none"> Can claim self build relief Can claim social housing relief Can offset existing lawful use which is to be demolished or incorporated into new development
<ul style="list-style-type: none"> New development or extensions greater than 100 sq m (measured internally). 	<ul style="list-style-type: none"> Domestic extensions and annexes can claim relief Can offset existing lawful use which is to be demolished or incorporated into new development
<ul style="list-style-type: none"> Conversion of a building which is no longer in lawful use 	

Buildings which people do not normally go into are not liable for CIL. (This relates mainly to silos and fixed plant).

Different types of developments pay different CIL rates and these are set out in the Charging schedule. Payments are index linked to the year in which planning permission is granted.

How much money is paid to Local Council's

Where CIL payments have been made within a parish a proportion will go to the relevant Local Council. (25% where there is a neighbourhood plan and 15%, subject to a maximum of £100 per dwelling in any reporting year, elsewhere). This will be paid by the 28th October and 28th April for the receipts from the previous six month period. (Reg 59A)

Local Councils can request that the payment is retained by the District Council (Reg 59A (12))

What can Local Council's spent the money on

Local Councils can use the money received from CIL receipts to support the development of their area by funding the provision, improvement, replacement, operation or maintenance of infrastructure or anything else which is concerned with addressing the demands that new development places on an area. (Reg 59C)

When does it have to be spent

Where the money paid to a Local Council has not been used within 5 years of receipt, South Norfolk Council may recover the CIL receipts from the local council (Reg 59E).

Reporting

A Local Council must prepare a report for any financial year in which it receives CIL receipts. The report must include:

- The total CIL receipts for the reported year
- The total CIL expenditure for the reported year
- A summary of the CIL expenditure during the reported year including the items to which CIL has been applied and the amount of CIL expenditure on each item
- Details of any requirements to repay CIL to the District Council
- Total amount of CIL retained at the end of the reported year
- Total amount of CIL receipts from previous years retained at the end of the reported year.

The Local Council must publish the report on its own web site, or the District Council's web site, if the Local Council doesn't have a web site.

A copy of the report must also be sent to South Norfolk Council no later than 31st December following the reporting year (Reg 62A).

***The term Local Council refers to Parish and Town Councils.**