



rhondda cynon taf

**community infrastructure levy**

*ardoll seilwaith cymunedol*

## Guidance Note 1: What Type of Development is and is not liable for CIL?

Most, though not all, development is liable for CIL.

### What type of development is liable in Rhondda Cynon Taf?

In Rhondda Cynon Taf the CIL levy will apply to:

- Residential development – that is new dwellings of any size through conversion or new build together with any buildings ancillary to the dwelling and other residential floor space of 100m<sup>2</sup> and above (including extensions to dwellings) subject to any qualifying exemptions that may apply.

Residential floor space includes all floors of a building including habitable attics and basements and all buildings ancillary to dwellings such as garages, conservatories and sheds. Elements of development that are not weather tight for example, lean-to car ports, covered walkways, external balconies are excluded.

- Class A1 retail development (including extensions) over 100m<sup>2</sup>.

Please refer to the Council's [Charging Schedule](#) for the Council's CIL levy rates.

The [CIL Additional Question Form](#) must be submitted for these types of applications. The information contained in the form will enable us to calculate the correct CIL liability. A planning application **will not** be validated until the [CIL Additional Question Form](#) has been submitted. This applies even if the development would be subject to a £0 rate of CIL, or if it would be able to benefit from any form of relief.

### **What type of development is not liable?**

The following kinds of development do not pay the levy:

- development of less than 100m<sup>2</sup>, unless this is a new dwelling, in which case the levy is payable.
- houses, flats, residential annexes and residential extensions which are built by 'self-builders' (subject to qualifying requirements)
- social housing that meets the relief criteria.
- charitable development that meets the relief criteria
- buildings into which people do not normally go
- buildings into which people go only intermittently for the purposes of inspecting or maintaining fixed plant or machinery
- structures which are not buildings, such as wind turbines and pylons
- specified types of development which Rhondda Cynon Taf County Borough Council has decided should be 'zero' rated as set out in the charging schedule
- vacant buildings brought back into the same use

Where the levy liability is calculated to be less than £50 the chargeable amount is deemed to be zero and therefore no payment is due.

Mezzanine floors of less than 200m<sup>2</sup> 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.

Also, a wide range of other developments such as employment and leisure uses are currently zero rated and will not have to pay CIL.

### **What if it is unclear?**

If it is not clear as to whether a development will be liable for CIL, it is recommended that the **CIL Additional Question Form** is submitted, and we can decide whether the development is liable for CIL.