



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 100m² 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 100m².

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 100m², 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 200m² 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.