
STATUTORY INSTRUMENTS

2019 No. 1103

**The Community Infrastructure Levy
(Amendment) (England) (No. 2) Regulations 2019**

Annual infrastructure funding statements and CIL rate summary

9.—(1) In regulation 2(1) —

(a) insert the following definitions in the appropriate places—

““acquired land” has the meaning given in regulation 73;”;

““annual infrastructure funding statement” has the meaning given in regulation 121A;”;

““CIL expenditure” includes—

- (a) the value of any acquired land on which development (within the meaning in TCPA 1990) consistent with a relevant purpose has been commenced or completed, and
- (b) CIL receipts transferred by a charging authority to another person to spend on infrastructure (including money transferred to such a person which it has not yet spent),

but excludes CIL receipts which are allocated but not spent;”;

““CIL receipts” means—

(a) for a charging authority—

- (i) CIL collected by that authority (including the value of any acquired land and the value of infrastructure under an infrastructure payment), but does not include CIL collected on behalf of the charging authority by another public authority but which that authority has not yet paid to the charging authority; and
- (ii) CIL recovered by that authority in accordance with regulation 59E, but does not include CIL not yet paid to the charging authority by the parish council;

(b) for a parish council, CIL passed to it under regulations 59(4), 59A(2) or 59B, but does not include funds not yet paid to the parish council by the charging authority in accordance with regulation 59D;”;

““planning obligation” except in regulation 122, means a planning obligation under section 106 of TCPA 1990;”;

““relevant purpose” has the meaning given in regulation 73(13);”;

(b) for the definition of “infrastructure list” substitute—

““infrastructure list”—

(a) before 31st December 2020, means the list, if any, published by a charging authority of the infrastructure projects or types of infrastructure which it

- intends will be, or may be, wholly or partly funded by CIL (other than CIL to which regulation 59E or 59F applies);
- (b) on or after 31st December 2020, has the meaning given in regulation 121A;”.
- (2) In regulation 58A(1) omit—
- (a) ““acquired land” and “relevant purpose” have the same meaning as in regulation 73;” and
- (b) the definitions of “CIL expenditure”, “CIL receipts”, “I_A” and “index figure”.
- (3) For regulation 59A(7)(2) substitute—
- “(7) The total amount of CIL receipts passed to a parish council in each financial year, in accordance with paragraph (5), shall not exceed—
- $$\pounds 100 \times N \times \frac{I_Y}{I_O}$$
- where—
- I_Y is the index figure for the calendar year in which the amount is passed to the parish council (as determined in accordance with paragraph 1(5) of Schedule 1);
- I_O is the index figure for 2013 (as determined in accordance with paragraph 1(5) of Schedule 1); and
- N is the number of dwellings in the area of the parish council.”.
- (4) Omit regulations 62 and 62A.
- (5) In regulation 73A(12)(3) for sub-paragraph (d) substitute—
- “(d) “relevant infrastructure” means—
- (i) the infrastructure projects or the types of infrastructure listed by a charging authority on its infrastructure list; and
- (ii) in relation to any time before 31st December 2020, where no such list has been published, any infrastructure; and”.
- (6) After Part 10 insert—

“PART 10A

Reporting and monitoring on CIL and planning obligations

Annual infrastructure funding statements

121A.—(1) Subject to paragraph (2), no later than 31st December in each calendar year a contribution receiving authority must publish a document (“the annual infrastructure funding statement”) which comprises the following—

- (a) a statement of the infrastructure projects or types of infrastructure which the charging authority intends will be, or may be, wholly or partly funded by CIL (other than CIL to which regulation 59E or 59F applies) (“the infrastructure list”);
- (b) a report about CIL, in relation to the previous financial year (“the reported year”), which includes the matters specified in paragraph 1 of Schedule 2 (“CIL report”);

(1) Regulation 58A was inserted by [S.I. 2013/982](#) and amended by [S.I. 2014/385](#).

(2) Regulation 59A was inserted by [S.I. 2013/982](#).

(3) Regulation 73A was inserted by [S.I. 2014/385](#).

- (c) a report about planning obligations, in relation to the reported year, which includes the matters specified in paragraph 3 of Schedule 2 and may include the matters specified in paragraph 4 of that Schedule (“section 106 report”).
- (2) The first annual infrastructure funding statement must be published by 31st December 2020.
- (3) A contribution receiving authority must publish each annual infrastructure funding statement on its website.
- (4) Nothing in paragraph (1) requires a contribution receiving authority to include in its annual infrastructure funding statement any information in relation to CIL which it collects on behalf of another charging authority.
- (5) In this regulation, “contribution receiving authority” means—
 - (a) any charging authority which issues a liability notice during the reported year;
 - (b) any local planning authority (within the meaning in section 1 of the TCPA 1990 as that section has effect subject to sections 2 to 9 of that Act) to which a sum is required to be paid under a planning obligation, entered into during the reported year, or which will receive a non-monetary contribution under the obligation.

Reporting by parish councils

- 121B.**—(1) A parish council must prepare a report for any financial year (“the reported year”) in which it receives CIL receipts.
- (2) The report must include—
 - (a) the total CIL receipts for the reported year;
 - (b) the total CIL expenditure for the reported year;
 - (c) summary details of CIL expenditure during the reported year including—
 - (i) the items to which CIL has been applied;
 - (ii) the amount of CIL expenditure on each item;
 - (d) details of any notices received in accordance with regulation 59E, including—
 - (i) the total value of CIL receipts subject to notices served in accordance with regulation 59E during the reported year;
 - (ii) the total value of CIL receipts subject to a notice served in accordance with regulation 59E in any year that has not been paid to the relevant charging authority by the end of the reported year;
 - (e) the total amount of—
 - (i) CIL receipts for the reported year retained at the end of the reported year;
 - (ii) CIL receipts from previous years retained at the end of the reported year.
 - (3) The parish council must—
 - (a) publish the report—
 - (i) on its website;
 - (ii) on the website of the charging authority for the area if the parish council does not have a website; or
 - (iii) within its area as it considers appropriate if neither the parish council nor the charging authority have a website, or the charging authority refuses to put the report on its website in accordance with paragraph (ii); and

- (b) send a copy of the report to the charging authority from which it received CIL receipts, no later than 31st December following the reported year, unless the report is, or is to be, published on the charging authority's website.

Annual CIL rate summary

121C.—(1) Each calendar year, no earlier than 2nd December and no later than 31st December, a charging authority must publish a statement (“annual CIL rate summary”) in relation to the next calendar year (Y_N).

(2) Each annual CIL rate summary must—

- (a) state the name of the charging authority (A) to which it relates;
- (b) state the year, Y_N , to which it relates;
- (c) state the date when each charging schedule and revised charging schedule, issued by A, took effect;
- (d) specify each of the rates, taken from the charging schedule, at which CIL is chargeable in A's area, together with a description of the development to which the rate applies;
- (e) specify, for each rate (R)—
 - (i) the index figure for the calendar year in which the charging schedule containing rate R took effect (as determined in accordance with paragraph 1(5) of Schedule 1);
 - (ii) the index figure for the calendar year Y_N (as determined in accordance with paragraph 1(5) of Schedule 1);
 - (iii) the indexed rate calculated by applying the following formula—

$$\frac{R \times I_y}{I_c}$$

where—

I_Y is the figure referred to in sub-paragraph (e)(ii);

I_C is the figure referred to in sub-paragraph (e)(i); and

- (f) where A's area is in Greater London and the Mayor has a charging schedule in effect which applies in all or part of A's area, include a statement explaining that the Mayor also charges CIL in relation to all or part of the area.

(3) The charging authority must publish each annual CIL rate summary on its website.”.

(7) At the end of the Community Infrastructure Levy Regulations 2010 insert as Schedule 2 the schedule set out in Schedule 2 to these Regulations.