

SCHEDULE 1

Regulation 5

“SCHEDULE 1

Regulations 40 and 50

Calculation of chargeable amount etc

PART 1

Standard cases

Chargeable amount: standard cases

1.—(1) The chargeable amount is an amount equal to the aggregate of the amounts of CIL chargeable at each of the relevant rates.

(2) But where that amount is less than £50 the chargeable amount is deemed to be zero.

(3) The relevant rates are the rates, taken from the relevant charging schedules, at which CIL is chargeable in respect of the chargeable development.

(4) The amount of CIL chargeable at a given relevant rate (R) must be calculated by applying the following formula—

$$\frac{R \times A \times I_p}{I_c}$$

where—

A = the deemed net area chargeable at rate R, calculated in accordance with sub-paragraph (6);

I_p = the index figure for the calendar year in which planning permission was granted; and

I_c = the index figure for the calendar year in which the charging schedule containing rate R took effect.

(5) In this paragraph the index figure for a given calendar year is—

(a) in relation to any calendar year before 2020, the figure for 1st November for the preceding calendar year in the national All-in Tender Price Index published from time to time by the Royal Institution of Chartered Surveyors;

(b) in relation to the calendar year 2020 and any subsequent calendar year, the RICS CIL Index published in November of the preceding calendar year by the Royal Institution of Chartered Surveyors;

(c) if the RICS CIL index is not so published, the figure for 1st November for the preceding calendar year in the national All-in Tender Price Index published from time to time by the Royal Institution of Chartered Surveyors;

(d) if the national All-in Tender Price Index is not so published, the figure for 1st November for the preceding calendar year in the retail prices index.

(6) The value of A must be calculated by applying the following formula—

$$G_R - K_R - \left(\frac{G_R \times E}{G} \right)$$

where—

G = the gross internal area of the chargeable development;

G_R = the gross internal area of the part of the chargeable development chargeable at rate R;

K_R = the aggregate of the gross internal areas of the following—

- (i) retained parts of in-use buildings; and
- (ii) for other relevant buildings, retained parts where the intended use following completion of the chargeable development is a use that is able to be carried on lawfully and permanently without further planning permission in that part on the day before planning permission first permits the chargeable development;

E = the aggregate of the following—

- (i) the gross internal areas of parts of in-use buildings that are to be demolished before completion of the chargeable development; and
- (ii) for the second and subsequent phases of a phased planning permission, the value E_x (as determined under sub-paragraph (7)), unless E_x is negative,

provided that no part of any building may be taken into account under both of paragraphs (i) and (ii) above.

(7) The value E_x must be calculated by applying the following formula—

$$E_p - (G_p - K_{PR})$$

where—

E_p = the value of E for the previously commenced phase of the planning permission;

G_p = the value of G for the previously commenced phase of the planning permission; and

K_{PR} = the total of the values of K_R for the previously commenced phase of the planning permission.

(8) Where the collecting authority does not have sufficient information, or information of sufficient quality, to enable it to establish that a relevant building is an in-use building, it may deem it not to be an in-use building.

(9) Where the collecting authority does not have sufficient information, or information of sufficient quality, to enable it to establish—

- (a) whether part of a building falls within a description in the definitions of K_R and E in sub-paragraph (6); or
- (b) the gross internal area of any part of a building falling within such a description,

it may deem the gross internal area of the part in question to be zero.

(10) In this paragraph—

“building” does not include—

- (i) a building into which people do not normally go;
- (ii) a building into which people go only intermittently for the purpose of maintaining or inspecting machinery; or
- (iii) a building for which planning permission was granted for a limited period;

“in-use building” means a building which—

- (i) is a relevant building, and
- (ii) contains a part that has been in lawful use for a continuous period of at least six months within the period of three years ending on the day planning permission first permits the chargeable development;

“new build” means that part of the chargeable development which will comprise new buildings and enlargements to existing buildings, and in relation to a chargeable development granted planning permission under section 73 of TCPA 1990 (“the new permission”) includes any

new buildings and enlargements to existing buildings which were built pursuant to a previous planning permission to which the new permission relates;

“relevant building” means a building which is situated on the relevant land on the day planning permission first permits the chargeable development;

“relevant charging schedules” means the charging schedules which are in effect—

- (i) at the time planning permission first permits the chargeable development, and
- (ii) in the area in which the chargeable development will be situated;

“retained part” means part of a building which will be—

- (i) on the relevant land on completion of the chargeable development (excluding new build),
- (ii) part of the chargeable development on completion, and
- (iii) chargeable at rate R.

Chargeable amount: outline permissions where first permits date is after new charging schedule

2.—(1) Where the criteria in sub-paragraph (2) are satisfied by a chargeable development, paragraph 1 applies (with the modifications in sub-paragraph (3)) for determining the chargeable amount in respect of the chargeable development.

(2) The criteria are—

- (a) on the day an outline planning permission (A) is granted in relation to the development, the development is situated in an area for which the charging authority has a charging schedule in effect;
- (b) a new or revised charging schedule is later brought into effect before the day on which A first permits development.

(3) For the purposes of calculating the chargeable amount of the chargeable development, paragraph 1 applies as if—

- (a) a reference to a relevant charging schedule were a reference to the charging schedule of the charging authority which was in effect at the time A was granted; and
- (b) I_C were the index figure for the calendar year in which that charging schedule took effect.

PART 2

‘Amended’ planning permissions

Chargeable amount etc: ‘amended’ planning permissions

3.—(1) Where a planning permission (B) for a chargeable development, which is granted under section 73 of TCPA 1990, changes a condition subject to which a previous planning permission (A) for a chargeable development was granted, then—

- (a) where the notional amount for B is the same as the notional amount for A, the chargeable amount for the development for which B was granted is the chargeable amount shown in the most recent liability notice or revised liability notice issued in relation to the development for which A was granted;
- (b) where the notional amount for B is larger than the notional amount for A, paragraph 4 applies; and

- (c) where the notional amount for B is smaller than the notional amount for A, paragraph 5 applies.
- (2) The notional amount for A is the amount of CIL that would be payable in relation to the development for which A was granted, calculated in accordance with paragraph 1, minus any applicable relief for the development for which A was granted.
- (3) The notional amount for B is the amount of CIL that would be payable in relation to the development for which B was granted, calculated in accordance with paragraph 1 (as modified by sub-paragraph (4)), minus any applicable relief for the development for which B was granted (as modified by sub-paragraph (5)).
- (4) For the purposes of calculating the notional amount for B, paragraph 1 applies as if—
- (a) B first permits development on the same day as A;
 - (b) I_p for B were the index figure for the calendar year in which A was granted;
 - (c) a reference to a relevant charging schedule were a reference to the charging schedule of the charging authority which was in effect—
 - (i) at the time A first permits development; and
 - (ii) in the area in which the development will be situated.
- (5) For the purposes of calculating the applicable relief for the development for which B was granted—
- (a) regulation 50 and paragraph 6 apply with the modifications set out in paragraphs (a) to (c) of sub-paragraph (4);
 - (b) for the purposes of calculating a withdrawn amount under regulation 53(4), regulation 53(5) applies as if for “in accordance with regulation 50 and paragraph 6 of Schedule 1” there were substituted “in accordance with regulation 50 and paragraph 6 of Schedule 1 as modified by paragraph 3(5)(a) of that Schedule”.
- (6) Where A is an outline planning permission and the notional amount for B is calculated under this paragraph before A first permits development then paragraph 1 (as modified by sub-paragraph (7)) applies for determining the chargeable amount for the chargeable development for which B was granted.
- (7) For the purposes referred to in sub-paragraph (6), paragraph 1 applies as if—
- (a) B first permits development on the day A was granted;
 - (b) I_p for B were the index figure for the calendar year A was granted;
 - (c) a reference to a relevant charging schedule were a reference to the charging schedule of the charging authority which was in effect—
 - (i) at the time A was granted;
 - (ii) in the area in which the development will be situated.
- (8) Where sub-paragraph (6) applies in relation to a development and after B was granted—
- (a) a new planning permission (C) is granted under section 73 of TCPA 1990 in relation to the development, and
 - (b) C changes a condition subject to which A was granted,
- then when calculating the notional amount for C, this paragraph applies as if references to A were references to B, and references to B (except in this sub-paragraph and sub-paragraph (6)) were references to C.
- (9) Where sub-paragraph (6) does not apply and after B was granted, a new planning permission is granted in relation to the development under section 73 of TCPA 1990, this paragraph (except

sub-paragraphs (6) to (8)) applies as if any reference to B were a reference to the new planning permission.

(10) In this paragraph, “applicable relief” means—

- (a) in relation to A, any relief which, at the time the development for which A is granted is commenced or the time any calculation under this paragraph is carried out (whichever is earlier),
- (b) in relation to B, any relief (including any relief carried over under regulation 58ZA) which, at the time any calculation under this paragraph is carried out,

has been granted in relation to the development by the collecting authority in accordance with Part 6 of these Regulations (as modified by this paragraph) and not withdrawn.

(11) This paragraph does not apply in relation to a development to which paragraph 7 or 8 applies.

Amount of CIL payable: section 73 permissions which increase liability

4.—(1) Where paragraph (b) of paragraph 3(1) applies in relation to a chargeable development, this paragraph applies for determining the amount of CIL payable in respect of the development.

(2) The amount of CIL payable in respect of the development shall be the chargeable amount for the development minus the relief amount where—

(a) the chargeable amount for the development is—

$$(X - Y) + Z$$

(b) the relief amount is—

$$(Rx - Ry) + Rz$$

and—

X = the chargeable amount for the development for which B was granted calculated in accordance with paragraph 1;

Rx = the amount of any applicable relief in relation to the development for which B was granted under Part 6 of these Regulations;

Y = the chargeable amount for the development for which A was granted calculated in accordance with paragraph 1 (as modified by sub-paragraph (3));

Ry = the amount of any applicable relief in relation to the development for which A was granted under Part 6 of these Regulations (as modified by sub-paragraph (4));

Z = the chargeable amount for the development for which A was granted calculated in accordance with paragraph 1 (as shown in the most recent CIL notice issued in relation to A);

Rz = the amount of any applicable relief in relation to the development for which A was granted under Part 6 of these Regulations.

(3) For the purposes of calculating Y, paragraph 1 applies as if—

- (a) A first permits development on the same day as B;
- (b) I_p for A were the index figure for the calendar year in which B was granted;
- (c) a reference to a relevant charging schedule were a reference to the charging schedule of the charging authority which was in effect—
 - (i) at the time B first permits development; and
 - (ii) in the area in which the development will be situated.

(4) For the purposes of calculating Ry—

- (a) regulation 50 and paragraph 6 apply with the modifications set out in paragraphs (a) to (c) of sub-paragraph (3);
- (b) for the purposes of calculating a withdrawn amount under regulation 53(4), regulation 53(5) applies as if for “in accordance with regulation 50 and paragraph 6 of Schedule 1” there were substituted “in accordance with regulation 50 and paragraph 6 of Schedule 1 as modified by paragraph 4(4)(a) of that Schedule”.
- (5) In this paragraph—
- “A” and “B” have the same meaning as in paragraph 3;
- “applicable relief” means—
- (a) in relation to A, any relief⁽¹⁾ which, at the time the development for which A is granted is commenced or the time any calculation under this paragraph is carried out (whichever is earlier),
- (b) in relation to B, any relief (including any relief carried over under regulation 58ZA) which, at the time any calculation under this paragraph is carried out, has been granted in relation to the development by the collecting authority in accordance with Part 6 of these Regulations (as modified by this paragraph) and not withdrawn;
- “CIL notice” means a liability notice or revised liability notice.
- (6) This paragraph does not apply in relation to a development to which paragraph 7 or 8 applies.

Amount of CIL payable: section 73 permissions which reduce liability

5.—(1) Where sub-paragraph (c) of paragraph 3(1) applies in relation to a chargeable development, this paragraph applies for determining the amount of CIL payable in respect of the development.

(2) The amount of CIL payable in respect of the development shall be the chargeable amount for the development minus the relief amount where—

- (a) the chargeable amount for the development is—

$$(X - Y) + Z$$

- (b) the relief amount is—

$$(Rx - Ry) + Rx$$

and—

X = the chargeable amount for the development for which B was granted, calculated in accordance with paragraph 1 (as modified by sub-paragraph (3));

Rx = the amount of any applicable relief in relation to the development for which B was granted under Part 6 of these Regulations (as modified by sub-paragraph (4));

Y = the chargeable amount for the development for which A was granted, calculated in accordance with paragraph 1 (as modified by sub-paragraph (5));

Ry = the amount of any applicable relief in relation to the development for which A was granted under Part 6 of these Regulations (as modified by sub-paragraph (6));

Z = the chargeable amount for the development for which A was granted calculated in accordance with paragraph 1 (as shown in the most recent CIL notice in relation to A);

Rz = the amount of any applicable relief in relation to the development for which A was granted under Part 6 of these Regulations.

(1) See regulation 2 for the definition of “relief”.

- (3) For the purposes of calculating X, paragraph 1 applies as if—
- (a) B first permits development on the same day as the first planning permission (O);
 - (b) I_p for B were the index figure for the calendar year in which O was granted;
 - (c) a reference to a relevant charging schedule were a reference to the charging schedule of the charging authority which was in effect—
 - (i) at the time O first permits development; and
 - (ii) in the area in which the development will be situated.
- (4) For the purposes of calculating R_x —
- (a) regulation 50 and paragraph 6 apply with the modifications set out in paragraphs (a) to (c) of sub-paragraph (3);
 - (b) for the purposes of calculating a withdrawn amount under regulation 53(4), regulation 53(5) applies as if for “in accordance with regulation 50 and paragraph 6 of Schedule 1” there were substituted “in accordance with regulation 50 and paragraph 6 of Schedule 1 as modified by paragraph 5(4)(a) of that Schedule”.
- (5) For the purposes of calculating Y, paragraph 1 applies as if—
- (a) A first permits development on the same day as the first planning permission (O);
 - (b) I_p for A were the index figure for the calendar year in which O was granted;
 - (c) a reference to a relevant charging schedule were a reference to the charging schedule of the charging authority which was in effect—
 - (i) at the time O first permits development; and
 - (ii) in the area in which the development will be situated.
- (6) For the purposes of calculating R_y —
- (a) regulation 50 and paragraph 6 apply with the modifications set out in paragraphs (a) to (c) of sub-paragraph (5);
 - (b) for the purposes of calculating a withdrawn amount under regulation 53(4), regulation 53(5) applies as if for “in accordance with regulation 50 and paragraph 6 of Schedule 1” there were substituted “in accordance with regulation 50 and paragraph 6 of Schedule 1 as modified by paragraph 5(6)(a) of that Schedule”.
- (7) In this paragraph—
- “A” and “B” have the same meaning as in paragraph 3;
- “applicable relief” means—
- (a) in relation to A, any relief⁽²⁾ which, at the time the development for which A is granted is commenced or the time any calculation under this paragraph is carried out (whichever is earlier),
 - (b) in relation to B, any relief (including any relief carried over under regulation 58ZA) which, at the time any calculation under this paragraph is carried out,
- has been granted in relation to the development by the collecting authority in accordance with Part 6 of these Regulations (as modified by this paragraph) and not withdrawn;
- “CIL notice” means a liability notice or revised liability notice;
- “first planning permission” means the first planning permission granted in relation to the development ignoring any planning permission granted under section 73 of TCPA 1990.
- (8) This paragraph does not apply in relation to a development to which paragraph 7 or 8 applies.

(2) See regulation 2 for the definition of “relief”.

PART 3

Calculation of social housing relief

Social housing relief: calculating qualifying amount

6.—(1) The qualifying amount, for the purpose of regulation 50, is an amount equal to the aggregate of the qualifying amounts at each of the relevant rates.

(2) The relevant rates are the rates, taken from the relevant charging schedules, at which, but for social housing relief, CIL would be chargeable in respect of the part of the chargeable development which will comprise—

- (a) qualifying dwellings; or
- (b) qualifying communal development.

(3) The qualifying amount at a given relevant rate (R) must be calculated by applying the following formula—

$$\frac{R \times A \times I_p}{I_c}$$

where—

A = the deemed net area chargeable at rate R;

I_p and I_c have the same meaning as in paragraph 1.

(4) Paragraphs 1(6) to (9) apply for the purpose of calculating A with the following modifications—

- (a) for G_R substitute Q_R, and
- (b) for K_R substitute K_{QR},

where—

Q_R = the gross internal area of the part of the chargeable development which will comprise the qualifying dwellings or qualifying communal development, and in respect of which, but for social housing relief, CIL would be chargeable at rate R; and

K_{QR} = the aggregate of the gross internal areas of the following—

- (i) relevant retained parts of the in-use buildings; and
- (ii) for other relevant buildings, relevant retained parts where the intended use following completion of the chargeable development is a use that is able to be carried on lawfully and permanently without further planning permission in that part on the day before planning permission first permits the chargeable development.

(5) In this paragraph—

- (a) a reference to part of a chargeable development which will comprise qualifying dwellings includes a reference to part of a chargeable development which comprises qualifying dwellings;
- (b) “relevant retained part” means part of a building which will be—
 - (i) on the relevant land on completion of the chargeable development (excluding new build),
 - (ii) part of the chargeable development on completion, and
 - (iii) chargeable at rate R but for social housing relief;

- (c) “building”, “in-use building”, “new build”, “relevant building” and “relevant charging schedules” have the same meaning as in paragraph 1.

PART 4

Pre-CIL permissions ‘amended’ when CIL is in effect

Amount of CIL payable: pre-CIL permissions ‘amended’ when CIL is in effect

7.—(1) Where all the criteria set out in sub-paragraph (2) are satisfied by a chargeable development which is granted planning permission (B) under section 73 of TCPA 1990, this paragraph applies for determining the amount of CIL payable in respect of the development.

(2) The criteria are—

- (a) a pre-CIL permission is granted in relation to the development;
- (b) B is later granted in relation to the development and B is an in-CIL permission; and
- (c) B changes a condition subject to which a previous planning permission (P) in relation to the development was granted.

(3) Where P is a pre-CIL permission, the amount of CIL payable in respect of the development granted by B shall be the chargeable amount for the development minus the relief amount where—

- (a) the chargeable amount for the development is—

$$(X - Y)$$

- (b) the relief amount is—

$$(Rx - NRY)$$

and—

X = the chargeable amount for the development for which B was granted, calculated in accordance with paragraph 1;

Rx = the amount of any applicable relief in relation to the development for which B was granted under Part 6 of these Regulations;

Y = the amount that would have been the chargeable amount for the development for which P was granted, calculated in accordance with paragraph 1 (as modified by sub-paragraph (4));

NRY = the amount of any notional relief in relation to the development for which P was granted, determined in accordance with sub-paragraph (5).

(4) For the purposes of calculating Y, paragraph 1 applies as if—

- (a) P first permitted development on the same day as B;
- (b) I_P for P were the index figure for the calendar year in which B was granted;
- (c) a reference to a relevant charging schedule were a reference to the charging schedule of the charging authority which was in effect—
 - (i) at the time B first permits development; and
 - (ii) in the area in which the development will be situated.

(5) Notional relief is the amount of any one or more types of relief from liability to pay CIL which the charging authority determines, having regard to—

- (a) all the circumstances of the development for which P was granted;

(b) the requirements of Part 6 of these Regulations (as modified by sub-paragraph (6)), should be applied in relation to the development for which P was granted.

(6) For the purpose of determining any notional relief—

(a) the requirements of Part 6 of these Regulations apply as if—

(i) in relation to social housing relief, regulation 50 and paragraph 6 apply with the modifications set out paragraphs (a) to (c) of sub-paragraph (4);

(ii) the withdrawal provisions did not apply;

(b) except for social housing relief, a charging authority may not apply a notional relief for P where the type of relief the authority is considering applying is not applied in relation to B.

(7) Where P is an in-CIL permission, the amount of CIL payable in respect of the chargeable development granted by B shall be calculated in accordance with sub-paragraphs (3) to (6) as if any reference to P in those provisions were a reference to the most recently granted pre-CIL permission (ignoring any planning permissions where none of the conditions of that permission are of a type changed by B).

(8) If the amount calculated under sub-paragraph (3) is negative then the amount of CIL payable is deemed to be zero.

(9) Subject to sub-paragraph (12), where after B was granted a new planning permission is granted in relation to the development under section 73 of TCPA 1990, this paragraph applies as if any reference to B were a reference to the new planning permission.

(10) Where P is a pre-CIL permission, which is an outline planning permission, and the amount of CIL payable in respect of B is calculated under this paragraph before P first permits development then—

(a) if the charging authority is satisfied it has sufficient information to calculate Y, that figure is the amount so calculated;

(b) if the charging authority is satisfied it does not have sufficient information to calculate Y, the amount of CIL payable in respect of B is deemed to be zero.

(11) Sub-paragraph (10)(b) applies only once in relation to a development.

(12) Where sub-paragraph (10) applies in relation to B and after B was granted—

(a) a new planning permission (C) is granted in relation to the development under section 73 of TCPA 1990; and

(b) C changes a condition subject to which the P referred to in sub-paragraph (10) was granted, then when calculating the chargeable amount in relation to C, sub-paragraphs (3) to (6) apply as if any reference to B were a reference to that P.

(13) In this paragraph—

“applicable relief” means any relief⁽³⁾ (including any relief carried over under regulation 58ZA) which, at the time any calculation under this paragraph is carried out, has been granted in relation to the development by the collecting authority in accordance with Part 6 of these Regulations (as modified by this paragraph) and not withdrawn;

“in-CIL permission” means a planning permission granted in relation to a development where on the date the permission is granted the development is situated in an area for which the charging authority has a charging schedule in effect;

“pre-CIL permission” means a planning permission granted in relation to a development where on the date the permission is granted the development is situated in an area for which the charging authority has no charging schedule in effect;

⁽³⁾ See regulation 2 for the definition of “relief”.

“withdrawal provisions” means—

- (a) regulation 42C (withdrawal of the exemption for residential annexes);
- (b) regulation 48 (withdrawal of charitable relief);
- (c) regulation 53 (withdrawal of social housing relief);
- (d) regulation 54D (withdrawal of the exemption for self-build housing); and
- (e) regulation 67(5) (acknowledgment to specify date clawback period ends).

(14) Part 11 of these Regulations (planning obligations) shall not apply in relation to the development referred to in sub-paragraph (1).

Transitional cases: pre-CIL phased permissions ‘amended’ when CIL is in effect

8.—(1) Where all the criteria set out in sub-paragraph (2) are satisfied by a chargeable development which is granted planning permission (B) under section 73 of TCPA 1990, paragraph 7 applies for determining the chargeable amount with the modifications set out in sub-paragraph (3).

(2) The criteria are—

- (a) a pre-CIL phased permission is granted in relation to the development;
- (b) B is later granted in relation to the development and B is an in-CIL phased permission; and
- (c) B changes a condition subject to which a previous phased planning permission (PP) in relation to the development was granted.

(3) The modifications referred to in sub-paragraph (1) are that paragraph 7 applies as if—

- (a) any reference to the development were a reference to the phase of the development;
- (b) any reference to P were a reference to PP; and
- (c) after sub-paragraph (8) there were inserted—

“(8A) If the amount calculated under sub-paragraph (3) is negative, a phase credit is created from that phase (“the donating phase”) equal to the difference.

(8B) Where—

- (a) development under B, in relation to the donating phase, has commenced, and
- (b) a developer has applied to the collecting authority on a form published by the Secretary of State (or a form to substantially the same effect),

all or part of a phase credit is applied to reduce the amount of CIL due (and not already paid) in respect of another phase (“the receiving phase”).

(8C) Subject to sub-paragraph (8D), a phase credit (or the part of a phase credit) which has been applied in one receiving phase may not be used in any other phase.

(8D) Where after a phase credit has been applied to a receiving phase an amended phased planning permission is granted and the effect of that permission (before the application of the phase credit to the amended receiving phase) is such that there is no amount of CIL payable, then the phase credit may, at the discretion of the developer (and provided the developer makes a new valid application under sub-paragraph (8B)), be applied in relation to another receiving phase.

(8E) In sub-paragraphs (8A) to (8D)—

“amended phased planning permission” means a phased planning permission granted under section 73 of TCPA 1990 in relation to the development which is or forms part of a receiving phase;

“developer” means a person who—

- (a) has assumed liability to pay CIL in respect of both the donating phase and the receiving phase; or
- (b) has assumed liability to pay CIL in respect of only the receiving phase and has the written agreement, for the phase credit to be applied to the receiving phase, from the person who has assumed liability to pay CIL in respect of the donating phase.”.

PART 5

Pre-CIL permissions ‘amended’ when CIL in effect: appeal

Pre-CIL permissions ‘amended’ when CIL in effect: appeal in relation to notional relief

9.—(1) An interested person who is aggrieved at the decision of a collecting authority to grant a notional relief under paragraph 7(5), may appeal to the appointed person on the ground that the collecting authority has incorrectly determined the value of the notional relief allowed.

(2) An appeal under this paragraph must be made before the end of the period of 60 days beginning with the day on which the liability notice stating the chargeable amount calculated under paragraph 7 (and the amount of notional relief) was issued.

(3) Where an appeal under this paragraph is allowed the appointed person may amend the amount of any notional relief granted to the appellant.

(4) Regulations 120 (appeal procedure) and 121 (costs) shall apply to an appeal under this paragraph as if—

- (a) any reference to an interested party were a reference to—
 - (i) the charging authority, or
 - (ii) the collecting authority (if it is not the charging authority); and
- (b) any reference to the representations period were a reference to 14 days beginning with the date the acknowledgement of receipt is sent under regulation 120(3), or such longer period as the appointed person may in any particular case determine.

(5) In this paragraph—

“appointed person” means—

- (a) a valuation officer appointed under section 61 of the Local Government Finance Act 1988(4), or
- (b) a district valuer within the meaning of section 622 of the Housing Act 1985(5); and

“interested person” means the person who was granted the notional relief.”

SCHEDULE 2

Regulation 9

“SCHEDULE 2

Regulation 121A

Matters to be included in the annual infrastructure funding statement

1. The matters to be included in the CIL report are—

(4) 1988 c. 41; section 61 was amended by paragraph 69 of Schedule 13 to the Local Government Finance Act 1992 (c. 14).

(5) 1985 c. 68; the definition of “district valuer” in section 622 was substituted by S.I. 1990/434.

- (a) the total value of CIL set out in all demand notices issued in the reported year;
 - (b) the total amount of CIL receipts for the reported year;
 - (c) the total amount of CIL receipts, collected by the authority, or by another person on its behalf, before the reported year but which have not been allocated;
 - (d) the total amount of CIL receipts, collected by the authority, or by another person on its behalf, before the reported year and which have been allocated in the reported year;
 - (e) the total amount of CIL expenditure for the reported year;
 - (f) the total amount of CIL receipts, whenever collected, which were allocated but not spent during the reported year;
 - (g) in relation to CIL expenditure for the reported year, summary details of—
 - (i) the items of infrastructure on which CIL (including land payments) has been spent, and the amount of CIL spent on each item;
 - (ii) the amount of CIL spent on repaying money borrowed, including any interest, with details of the items of infrastructure which that money was used to provide (wholly or in part);
 - (iii) the amount of CIL spent on administrative expenses pursuant to regulation 61, and that amount expressed as a percentage of CIL collected in that year in accordance with that regulation;
 - (h) in relation to CIL receipts, whenever collected, which were allocated but not spent during the reported year, summary details of the items of infrastructure on which CIL (including land payments) has been allocated, and the amount of CIL allocated to each item;
 - (i) the amount of CIL passed to—
 - (i) any parish council under regulation 59A or 59B; and
 - (ii) any person under regulation 59(4);
 - (j) summary details of the receipt and expenditure of CIL to which regulation 59E or 59F applied during the reported year including—
 - (i) the total CIL receipts that regulations 59E and 59F applied to;
 - (ii) the items of infrastructure to which the CIL receipts to which regulations 59E and 59F applied have been allocated or spent, and the amount of expenditure allocated or spent on each item;
 - (k) summary details of any notices served in accordance with regulation 59E, including—
 - (i) the total value of CIL receipts requested from each parish council;
 - (ii) any funds not yet recovered from each parish council at the end of the reported year;
 - (l) the total amount of—
 - (i) CIL receipts for the reported year retained at the end of the reported year other than those to which regulation 59E or 59F applied;
 - (ii) CIL receipts from previous years retained at the end of the reported year other than those to which regulation 59E or 59F applied;
 - (iii) CIL receipts for the reported year to which regulation 59E or 59F applied retained at the end of the reported year;
 - (iv) CIL receipts from previous years to which regulation 59E or 59F applied retained at the end of the reported year.
2. For the purposes of paragraph 1—

- (a) CIL collected by an authority includes land payments made in respect of CIL charged by that authority;
 - (b) CIL collected by way of a land payment has not been spent if at the end of the reported year—
 - (i) development (within the meaning in TCPA 1990) consistent with a relevant purpose has not commenced on the acquired land; or
 - (ii) the acquired land (in whole or in part) has been used or disposed of for a purpose other than a relevant purpose; and the amount deemed to be CIL by virtue of regulation 73(9) has not been spent;
 - (c) CIL collected by an authority includes infrastructure payments made in respect of CIL charged by that authority;
 - (d) CIL collected by way of an infrastructure payment has not been spent if at the end of the reported year the infrastructure to be provided has not been provided;
 - (e) the value of acquired land is the value stated in the agreement made with the charging authority in respect of that land in accordance with regulation 73(6)(d);
 - (f) the value of a part of acquired land must be determined by applying the formula in regulation 73(10) as if references to N in that provision were references to the area of the part of the acquired land whose value is being determined;
 - (g) the value of an infrastructure payment is the CIL cash amount stated in the agreement made with the charging authority in respect of the infrastructure in accordance with regulation 73A(7)(e).
3. The matters to be included in the section 106 report for each reported year are—
- (a) the total amount of money to be provided under any planning obligations which were entered into during the reported year;
 - (b) the total amount of money under any planning obligations which was received during the reported year;
 - (c) the total amount of money under any planning obligations which was received before the reported year which has not been allocated by the authority;
 - (d) summary details of any non-monetary contributions to be provided under planning obligations which were entered into during the reported year, including details of—
 - (i) in relation to affordable housing, the total number of units which will be provided;
 - (ii) in relation to educational facilities, the number of school places for pupils which will be provided, and the category of school at which they will be provided;
 - (e) the total amount of money (received under any planning obligations) which was allocated but not spent during the reported year for funding infrastructure;
 - (f) the total amount of money (received under any planning obligations) which was spent by the authority (including transferring it to another person to spend);
 - (g) in relation to money (received under planning obligations) which was allocated by the authority but not spent during the reported year, summary details of the items of infrastructure on which the money has been allocated, and the amount of money allocated to each item;
 - (h) in relation to money (received under planning obligations) which was spent by the authority during the reported year (including transferring it to another person to spend), summary details of—
 - (i) the items of infrastructure on which that money (received under planning obligations) was spent, and the amount spent on each item;

- (ii) the amount of money (received under planning obligations) spent on repaying money borrowed, including any interest, with details of the items of infrastructure which that money was used to provide (wholly or in part);
 - (iii) the amount of money (received under planning obligations) spent in respect of monitoring (including reporting under regulation 121A) in relation to the delivery of planning obligations;
 - (i) the total amount of money (received under any planning obligations) during any year which was retained at the end of the reported year, and where any of the retained money has been allocated for the purposes of longer term maintenance (“commuted sums”), also identify separately the total amount of commuted sums held.
4. The matters which may be included in the section 106 report for each reported year are—
- (a) summary details of any funding or provision of infrastructure which is to be provided through a highway agreement under section 278 of the Highways Act 1980 which was entered into during the reported year,
 - (b) summary details of any funding or provision of infrastructure under a highway agreement which was provided during the reported year.
5. For the purposes of paragraph 3—
- (a) where the amount of money to be provided under any planning obligations is not known, an authority must provide an estimate;
 - (b) a non-monetary contribution includes any land or item of infrastructure provided pursuant to a planning obligation;
 - (c) where the amount of money spent in respect of monitoring in relation to delivery of planning obligations is not known, an authority must provide an estimate.”