

## Community Infrastructure Levy – Calculation Guidance

The levy is calculated by measuring the gross internal floor area (GIA) of the new development. It is measured according to the Royal Institute of Chartered Surveyors (RICS) Code of Measuring Practice for GIA.

Residential floorspace includes new dwellings, extensions, conversions, garages or any other buildings ancillary to residential use. Generally any structure with three walls and a roof can be considered to be a building with internal floorspace and is therefore chargeable under CIL.

GIA is the internal area of the building, and should include:

- Rooms.
- Circulation and service space for example lifts, corridors and communal entrances.
- Toilets.
- Storage.
- Basements.
- Ancillary floorspace for example underground parking.

The following will be excluded from CIL liable floorspace:

- Buildings into which people do not normally go (including buildings into which people go intermittently for the purpose of inspecting or maintaining fixed plant machinery).
- Perimeter wall thicknesses and external projections.
- External open-sided balconies, covered ways and fire escapes.
- Canopies.
- Voids over or under structural, raked or stepped floors.

In some circumstances you can deduct existing GIA that will be demolished from the chargeable GIA. Floorspace resulting from demolition or change of use can only be deducted from the CIL charge if it has been in continuous, lawful use for at least 6 months in the 3 years prior to a development being permitted. It is for the applicant/agent to prove the lawful use by providing evidence.

In addition floor space credited from demolition will only be taken into consideration if the following criteria are met:

- On the day planning permission is granted the floor space of the existing building exists; and
- the existing building is demolished before completion; and
- in the 3 years preceding the grant of planning permission, at least part of the building has been in lawful use for a continuous 6 month period.

The clarifications that follow are for spaces where the RICS Code of Measuring Practice (6th Edition) is not fully explicit. This list will be updated and/or reviewed as new cases/queries come forward.

### **Attics**

An attic will be included in GIA if there is access to it via a fixed, permanent stairway or ladder, but not if by a pull down ladder.

### **Car Ports**

A car port will be defined as a garage and included in GIA if it is walled on three sides and is covered by a roof. The walls do not have to go to roof height, as they can support the roof by piers. If there are two walls or less, it will be classed as a canopy and will not be included in GIA.

### **Greenhouses, garden stores, fuel stores, and the like within the curtilage of residential properties**

As a general rule, ancillary buildings which are large enough for a person to enter will be included in the GIA calculation. A building/structure into which people do not normally go/cannot get into, will be excluded from the GIA calculation.

### **Pole Barn**

A pole barn without three or more walls (can be partial walls in height) will not count as a building and cannot be deducted from gross new floorspace if it is to be demolished or retained as part of a new development.

### **Mezzanines**

The insertion of a mezzanine floor in an existing building (e.g. a barn conversion) is outside the scope of CIL and is not chargeable, UNLESS the insertion of the mezzanine is part of other proposed development (such as the insertion of windows/doors, re-roofing etc).

The insertion of a mezzanine floor in a new building is chargeable and should be included.

### **Swimming Pools**

External swimming pools under cover will be classed as other buildings ancillary to residential use, are chargeable and would be included in GIA. External swimming pools with no structure over are outside the scope of CIL and not chargeable.

### **Low Headroom**

Areas with headroom of less than 1.5m are not chargeable under CIL except if this area is located under the stairs (*RICS ref pg. 12/13*)