



**West Oxfordshire District Council**  
**Community Infrastructure Levy (CIL)**  
**Charging Schedule**

**1 October 2025**

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## **1. Introduction**

- 1.1 The Community Infrastructure Levy (CIL) is a charge which can be levied by local authorities on new development in their area to help fund supporting infrastructure. The levy only applies in areas where a local authority has consulted on, and approved, a charging schedule which sets out its levy rates and has published the schedule on its website.
- 1.2 This Charging Schedule (CS) sets out the CIL rates for West Oxfordshire associated with development coming forward under the adopted West Oxfordshire Local Plan 2031. It also sets out a brief overview of the CIL process.
- 1.3 The draft CIL charging schedule was formally submitted for independent examination on 4 March 2025. The examination involved a virtual hearing session held on 10 June 2025 after which the appointed CIL examiner issued his report on 18 July 2025.
- 1.4 The examiner approved the Council's charging schedule, subject to one modification (EM1): a reduction in the proposed rate for larger residential developments of 250 or more homes, from £225 per square metre to £150 per square metre (excluding strategic development areas).
- 1.5 A further modification (EM2) was recommended for completeness and includes a number of minor typographical and drafting amendments which the District Council put forward when submitting the draft CIL charging schedule for examination.

## **2. About CIL – what is it and why is it needed?**

### *What is CIL?*

- 2.1 The Community Infrastructure Levy or 'CIL' is essentially a tariff or standard charge that can be placed on most forms of new development to help fund local infrastructure such as transport, flood defences, schools, green space and community and cultural facilities.
- 2.2 CIL is charged on a pounds (£) per square metre basis and can be used to increase the capacity of existing infrastructure or to repair failing existing infrastructure, where necessary to support development.
- 2.3 CIL is intended to operate alongside other, more traditional developer contributions including Section 106 planning obligations and Section 278 highway agreements. Unlike those agreements which deal with site-specific infrastructure needed to make particular developments acceptable in planning terms, CIL payments go into a general funding pot and can be spent on infrastructure across the District.
- 2.4 Importantly, the CIL Regulations now allow for the same item of infrastructure to be funded through CIL and other forms of developer contribution including Section 106 planning

obligations<sup>1</sup>. There are also no longer any restrictions on the number of planning obligations that may be 'pooled' together to fund the same item of infrastructure.

#### *Why is CIL needed?*

- 2.5 Evidence prepared in support of the West Oxfordshire Local Plan<sup>2</sup> identified the infrastructure that is needed to support future growth in the District up to 2031. Whilst some of this is already funded, or at least able to be funded through other mechanisms such as Section 106 planning obligations and central Government funding, there remains a large infrastructure 'funding gap' which CIL will contribute towards.

#### *What development is exempt from CIL?*

- 2.6 The following are not required to pay CIL:

- Development of less than 100 square metres, unless this consists of one or more dwellings/annexes and does not meet the relevant self-build criteria;
- Buildings into which people do not normally go;
- Buildings into which people go only intermittently for the purpose of inspecting or maintaining fixed plant or machinery;
- Structures which are not buildings, such as pylons and wind turbines; and
- Specified types of development which local authorities have decided should be subject to a 'zero' rate and specified as such in their charging schedules.

- 2.7 The following can also be subject to an exemption or relief where the relevant criteria are met, and the correct process is followed:

- Residential annexes and extensions;
- Self-build houses and flats;
- Social housing that meets certain specific relief criteria;
- First Homes
- Charitable development that meets certain specific relief criteria.

- 2.8 Where the levy liability is calculated to be less than £50, the chargeable amount is deemed to be zero, so no levy is due. Mezzanine floors, 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.

#### *Charging CIL*

- 2.9 The District Council assumes the role of 'charging authority' for the purposes of CIL in West Oxfordshire. This means that the Council calculates the chargeable amount (subject to any indexation as appropriate) and issue the relevant liability notice to the parties that are liable

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<sup>1</sup> Subject to any planning obligation meeting the relevant tests set out in Regulation 122 of the CIL Regulations (as amended) - <http://www.legislation.gov.uk/ukxi/2010/948/regulation/122/made>

<sup>2</sup> Adopted in September 2018

to pay the charge. Further information on how the chargeable amount will be calculated is set out at Appendix 1.

### *Collecting CIL*

- 2.10 The District Council is also the collection authority for CIL in West Oxfordshire. The CIL collection process involves a number of stages as summarised at Appendix 2.

### *How is CIL calculated?*

- 2.11 In most cases, the amount of levy that is payable is calculated by multiplying the additional Gross Internal Area (GIA) by the proposed CIL rate for that particular development type. Two very simple examples are provided below.

#### Example – One Dwelling

*Size of dwelling (GIA) – 130 m<sup>2</sup>*

*CIL rate – £100 per m<sup>2</sup>*

*Amount payable through CIL – **£13,000** (i.e. 130 m<sup>2</sup> x £100)*

#### Example – Ten Dwellings

*Total size of dwellings (GIA) – 1,300 m<sup>2</sup>*

*CIL rate – £100 per m<sup>2</sup>*

*Amount payable through CIL – **£130,000***

- 2.12 Gross Internal Area (GIA) will be calculated using the definition contained in the Royal Institution of Chartered Surveyors (RICS) Code of Measuring Practice (currently in its 6th edition). The Council must also apply an index of inflation to keep the levy rate responsive to market conditions.

### **3. CIL rates in West Oxfordshire**

- 3.1 It is important that CIL rates are set at a level that does not hinder new development coming forward, striking an ‘appropriate balance’ between additional investment to support development and the potential effect on the viability of developments. This balance is at the centre of the charge-setting process.
- 3.2 Viability evidence was prepared<sup>3</sup> during 2023 and completed in 2024 on this basis and this informed the preparation of this charging schedule.

#### ***Residential Uses***

- 3.3 The approved CIL charges for residential development in West Oxfordshire are set out below. These rates will be indexed for inflation annually.

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<sup>3</sup> Dixon Searle CIL Viability Assessment – May 2024

| CIL Zone                                                      | £ per m2 | Notes                                                                                                                                                                                                                                                                                                                            |
|---------------------------------------------------------------|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Residential District-wide of less than 250 homes (Greenfield) | £225     | <p>Includes mixed housing development (i.e. a mix of housing and flats).</p> <p>On-site affordable housing on 11+ units.</p> <p>Nil affordable housing on sites between 1-10 units.</p> <p>Affordable housing financial contributions apply on sites between 6-10 units in the Cotswolds National Landscape (formerly AONB).</p> |
| Residential District-wide of 250 homes or more (Greenfield)   | £150     | <p>Includes mixed housing development (i.e. a mix of housing and flats).</p> <p>On-site affordable housing applies in all cases.</p> <p>Excludes defined Strategic Sites.</p>                                                                                                                                                    |
| Residential District-wide (Previously developed land)         | £125     | <p>Includes mixed housing development (i.e. a mix of housing and flats).</p> <p>On-site affordable housing on 11+ units.</p> <p>Nil affordable housing on sites between 1-10 units.</p> <p>Affordable housing financial contributions apply on sites between 6-10 units in the Cotswolds National Landscape (formerly AONB).</p> |
| 100% Flatted only development District-wide                   | £25      |                                                                                                                                                                                                                                                                                                                                  |
| Defined Strategic Sites                                       | £0       | <p>Defined sites include:</p> <p>Salt Cross Garden Village,</p> <p>West Eynsham,</p>                                                                                                                                                                                                                                             |

| CIL Zone | £ per m2 | Notes                                                     |
|----------|----------|-----------------------------------------------------------|
|          |          | North Witney,<br>East Witney; and<br>East Chipping Norton |

3.4 In considering the CIL rates for residential uses, the following key points have been taken into consideration:

- The examiner recommended a specific CIL rate for large-scale 'non-strategic' greenfield sites in recognition of the fact that infrastructure costs are likely to increase with the size of the potential development site. As such a new category for larger sites of 250 homes or more on greenfield sites was created (£150 per m2);
- The rate for residential schemes on previously developed sites is lower (£125 per m2) than greenfield sites because of the additional costs associated with bringing such sites forward;
- 100% flatted developments have additional costs which warrant the application of a nominal CIL charge (£25 per m2);
- Strategic local plan 2031 sites (Salt Cross, West Eynsham, North Witney, East Witney and East Chipping Norton) are CIL exempt because of the significant infrastructure costs associated with bringing such developments forward, which will be secured through other mechanisms including Section 106 agreements.

#### ***Non-Residential Uses***

3.5 The approved CIL charges for non-residential development in West Oxfordshire are set out below. This charge will also be indexed for inflation annually.

| CIL Zone                                                              | £ per m2 | Notes     |
|-----------------------------------------------------------------------|----------|-----------|
| Large Format Retail e.g. Supermarkets, Foodstores, Retail Warehousing | £125     |           |
| All other non-residential development                                 | £0       | Nil rated |

3.6 The key point to note here is that on viability grounds, the only form of 'non-residential' development which is able to support a CIL charge is large format retail such as supermarkets, foodstores and retail warehousing.

#### **4. Charging CIL - effective date**

4.1 The charging schedule is required to stipulate an 'effective' date i.e. the date upon which CIL will begin to be charged. West Oxfordshire District Council approved the West Oxfordshire CIL Charging Schedule on 1 October 2025 and this will become effective on **31 January 2026**.

- 4.2 As a result, any applications receiving planning permission on or after 31 January 2026 will need to comply with the CIL requirements and will be chargeable.

## **5. Reliefs and exemptions**

- 5.1 The CIL Regulations make a number of provisions for charging authorities to give relief from CIL. Some types of relief are mandatory, others are offered at the charging authority's discretion.
- 5.2 The District Council will offer mandatory relief in accordance with the CIL Regulations (as amended) but does not currently intend to offer any form of discretionary relief from CIL. The decision not to offer discretionary relief from CIL at the present time will be reviewed as part of any initial review of CIL.

## **6. Payment of CIL**

- 6.1 When planning permission is granted, the District Council will issue a liability notice setting out the amount payable through CIL, and the payment procedure. Typically, CIL payments must be made within 60 days of the commencement of any chargeable development. However, recognising the importance of assisting the timely delivery and viability of new development, the District Council proposes to accept the payment of CIL by instalments in respect of larger CIL payments and will publish a separate instalments policy in accordance with the CIL Regulations (as amended).
- 6.2 Where development is permitted on the basis of specific phases of development, each phase will be considered as a separate chargeable development and will therefore be liable for payment in line with the Council's proposed instalments policy.

## **7. Spending and reporting on CIL**

- 7.1 CIL payments can be used to fund a wide range of infrastructure including transport, flood defences, schools, green space and community and cultural facilities. It can be used to increase the capacity of existing infrastructure or to repair failing existing infrastructure, if that is necessary to support development. It cannot be used to fund affordable housing.
- 7.2 Since December 2020, the District Council has been required to prepare an '[Infrastructure Funding Statement](#)' setting out what it intends to spend CIL revenue on as well as information on the payments received through CIL and Section 106 planning obligations during the previous financial year.
- 7.3 In accordance with the CIL Regulations, up to 5% of the District Council's CIL receipts may be spent on administrative expenses associated with the operation of CIL.
- 7.4 Where all or part of a chargeable development is within the area of a Parish Council, the District Council is required to pass a proportion of the CIL receipts from the development to the Parish Council. The basic amount payable is 15% which increases to 25% where an adopted Neighbourhood Plan is in place. For clarification, the 15% CIL payment passed to Parish Councils is capped at £100/dwelling plus annual indexation. This is based on the

number of existing dwellings within the parish, not on the number of dwellings proposed through development.

- 7.5 The Parish Council must use the CIL receipts passed to it to support the development of the Parish Council's area by funding the provision, improvement, replacement, operation or maintenance of infrastructure; or anything else that is concerned with addressing the demands that development places on the area. Parish Councils must prepare a report for any financial year in which it receives any CIL payments.

## **8. Reviewing CIL**

- 8.1 The District Council will keep its charging schedule under review to ensure that levy charges remain appropriate over time. The Council may seek to review its charging schedule in whole or in part taking account of relevant considerations including changes in market conditions and infrastructure needs.
- 8.2 In particular, the charging schedule will be reviewed to take account of the policies of the emerging West Oxfordshire Local Plan 2043 once adopted.

## Appendix 1 – Calculation of CIL chargeable amount

### 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—

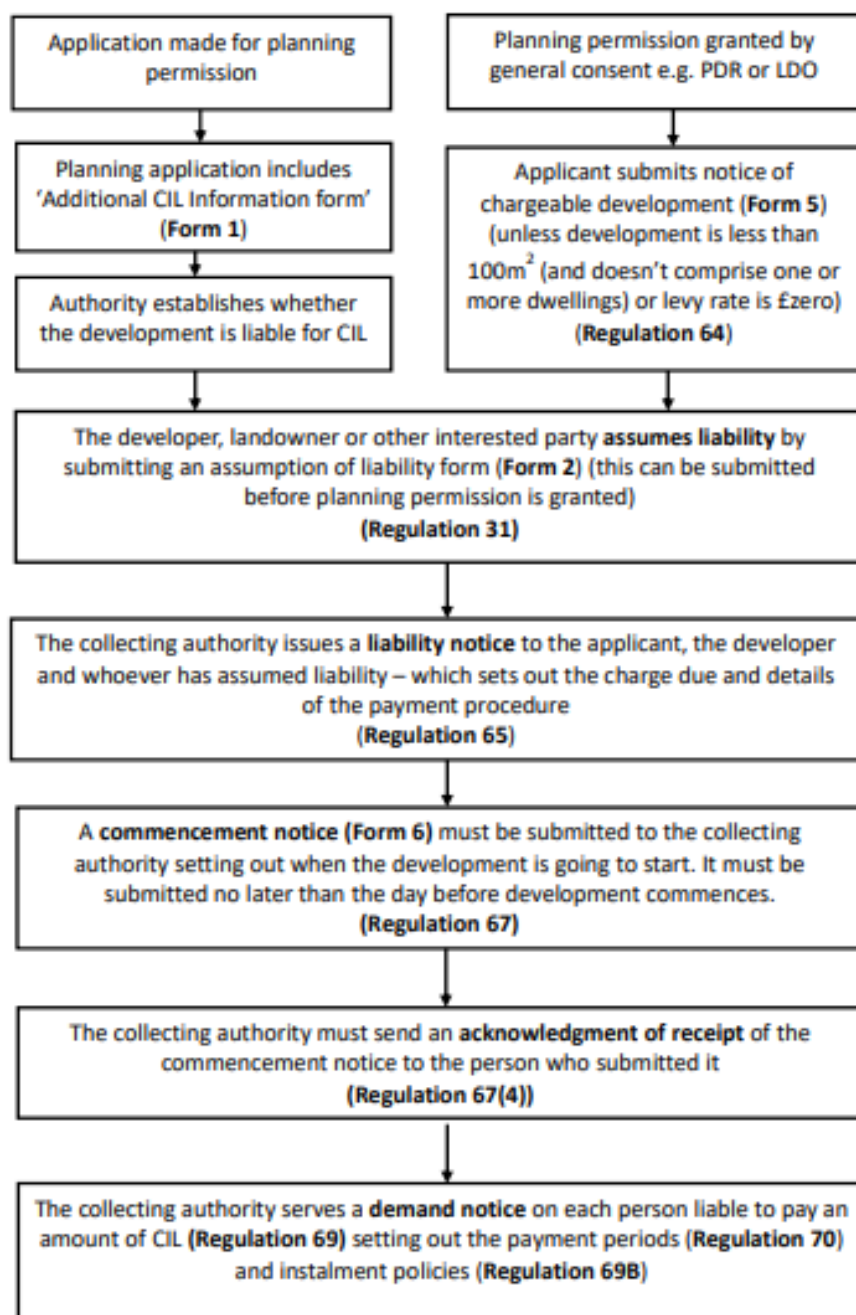
- (i) at the time planning permission first permits the chargeable development, and
- (ii) in the area in which the chargeable development will be situated;

“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.

## Appendix 2 – CIL collection process

### Community Infrastructure Levy Collection Process



## Appendix 3 – Glossary of Terms

(In alphabetical order)

**Abatement** – The process that allows developers to claim a credit for CIL which has already been paid.

**Annual Monitoring Report (AMR)** – A document produced annually which assesses and reports on the performance of the Local Plan and other policies.

**Brownfield site (previously developed land)** – Land which has been lawfully developed and is or was occupied by a permanent structure and any fixed surface infrastructure associated with it, including the curtilage of the developed land (although it should not be assumed that the whole of the curtilage should be developed). It also includes land comprising large areas of fixed surface infrastructure such as large areas of hardstanding which have been lawfully developed. Previously developed land excludes: land that is or was last occupied by agricultural or forestry buildings; land that has been developed for minerals extraction or waste disposal by landfill, where provision for restoration has been made through development management procedures; land in built-up areas such as residential gardens, parks, recreation grounds and allotments; and land that was previously developed but where the remains of the permanent structure or fixed surface structure have blended into the landscape.

**Charging Authority (CA)** – The District Council is the Charging Authority for CIL.

**Charging Schedule (CS)** – Sets out the fees for CIL, based on the type of use and the area of the District in which development is located.

**Community Infrastructure Levy (CIL)** – The Community Infrastructure Levy is a charge placed on certain developments, to be paid by developers, to provide necessary infrastructure.

**Commencement** – Generally, this is the date in which planning permission is implemented, and includes demolition or the ground being dug.

**Greenfield site** – Land which has not previously been built on.

**Infrastructure** – This is defined within the CIL Regulations. Examples include transport, education, utilities and open spaces.

**Infrastructure Delivery Plan (IDP)** – A document which identifies the infrastructure required to support the Local Plan.

**Infrastructure Delivery Schedule (IDS)** – A list of infrastructure projects which the Council has identified as being necessary to support the Local Plan.

**Infrastructure Funding Statement (IFS)** – The statement will set out those infrastructure types or projects we plan to fund through CIL and report receipts and expenditure.

**Instalments Policy** – This enables a Charging Authority to decide the number of payments, the amount and to spread payments over longer periods.

**Land Charges** – Land charges are restrictions placed on the use of land and are binding on successive owners or occupiers of the land or property.

**Local Planning Authority (LPA)** – The District Council is the Local Planning Authority for an administrative area.

**Mandatory Relief** – The CIL Regulations make provision for certain types of development to be eligible for relief from CIL.

**Neighbourhood Plan** – A plan prepared by a parish council or neighbourhood forum for a designated neighbourhood area.

**Nil charge rate** – Sites which are exempt from paying CIL according to guidelines.

**National Planning Policy Framework (NPPF)** – Sets out the Government's planning policies for England and how these should be applied.

**Section 106 (S106) Agreement** – Legal agreements between a developer and the Council to enable impacts of a development to be offset or to enhance the physical environment or contribute to local facilities.

**Strategic Site** – Sites which are allocated in the Local Plan as being capable of housing development and specifically identified as 'strategic allocations' (as opposed to non-strategic allocations).

**Statement of Community Involvement (SCI)** – A document which sets out our commitments to consulting on planning matters, including CIL.

**Viability** – The need for a charging authority to find a balance between the potential effects of CIL on the economic viability of a development with raising funds for infrastructure.

**West Oxfordshire Local Plan 2031 (WOLP)** – The adopted development plan for West Oxfordshire, which sets out the policies governing how development is planned in the District.