



WEST OXFORDSHIRE
DISTRICT COUNCIL

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Name and Date of Committee	COUNCIL – 1 OCTOBER 2025
Subject	COMMUNITY INFRASTRUCTURE LEVY (CIL) CHARGING SCHEDULE
Wards Affected	ALL
Accountable Member	Councillor Hugo Ashton – Executive Member for Planning Email: hugo.ashton@westoxon.gov.uk
Accountable Officer	Chris Hargraves – Head of Planning Email: chris.hargraves@westoxon.gov.uk
Report Author	Kim Hudson – Principal Planning Policy Officer Email: kim.hudson@westoxon.gov.uk
Purpose	To consider formal approval of the District Council's Community Infrastructure Levy (CIL) Charging Schedule following independent examination.
Annexes	Annex A - Independent Examiner's Report on the Draft West Oxfordshire District Council CIL Charging Schedule Annex B - Community Infrastructure Levy Charging Schedule (DCS)
Recommendations	The Executive on 10 September 2025 resolved to recommend to Council to: <ol style="list-style-type: none">1. Approve the Community Infrastructure Levy Charging Schedule attached at Annex B with an effective date of 31 January 2026 in accordance with Section 213 of the Planning Act 2008.2. Delegate authority to the Head of Planning to further progress work on the draft CIL Implementation Plan, in consultation with the Executive Member for Planning.
Corporate Priorities	<ul style="list-style-type: none">• Putting Residents First• A Good Quality of Life for All• A Better Environment for People and Wildlife

	<ul style="list-style-type: none"> • Responding to the Climate and Ecological Emergency • Working Together for West Oxfordshire
Key Decision	NO
Exempt	NO
Consultees/ Consultation	The West Oxfordshire CIL draft charging schedule was published for an 8-week period of public consultation in August/ September 2024.

1. INTRODUCTION

- 1.2** Members will be aware that the Community Infrastructure Levy (CIL) is a charge that may be levied on most forms of development to help fund a range of infrastructure across the District.
- 1.3** Following a number of previously unsuccessful attempts to introduce CIL into West Oxfordshire, Members agreed that work should commence on a new CIL draft charging schedule in 2023 and new viability evidence should be commissioned to inform both CIL and in due course, the new Local Plan 2041.
- 1.4** Following work on a new Viability Assessment, the draft CIL charging schedule was published for an 8-week period of public consultation in August/ September 2024.
- 1.5** On close of this consultation, the responses received were considered and a number of minor modifications to the draft charging schedule were made before it was formally submitted for independent examination on 4 March 2025.
- 1.6** The examination involved a virtual hearing session held on 10th June 2025 after which the appointed CIL examiner issued his report on 18th July 2025 (attached at Annex A).
- 1.7** Importantly, the examiner has approved the Council's charging schedule, subject to one modification (EM1), which is required to meet the necessary drafting requirements: 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).
- 1.8** A further modification (EM2), whilst not necessary to meet the drafting requirements, has been 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.
- 1.9** Taking account of these two modifications, the final CIL charging schedule is attached at Annex B.

2. BACKGROUND TO CIL

- 2.1** The Community Infrastructure Levy (CIL) is a charge that can be levied on most forms of development to help fund the infrastructure that is needed to support the future growth of

an area. CIL is intended to complement and ‘co-exist’ alongside the current system of Section 106 planning obligations.

- 2.2 Whereas S106 agreements focus on site-specific matters and are agreed through a process of negotiation, CIL is effectively a fixed charge that can be spent on new and enhanced infrastructure across the whole District.
- 2.3 Section 106 agreements will remain a matter for negotiation based on site specific and local considerations and it is therefore important that key stakeholders, in particular Town and Parish Councils, are given the opportunity to input into such discussions.
- 2.4 The key advantage of CIL is that, unlike Section 106 agreements, which tend to apply to larger developments only, CIL can be charged on much smaller scales of development, thus ensuring that the cumulative impact of such development can be addressed through new and improved infrastructure provision.
- 2.5 Specifically, subject to certain exceptions, CIL is generally payable on all new dwellings and on other forms of development which involve the creation of more than 100m² net additional floorspace. The amount charged through CIL must be based on evidence of viability to ensure that it does not hinder development from coming forward.
- 2.6 CIL rates must be set out in a document called a ‘Charging Schedule’ which explains what types of development are liable for CIL and the relevant rates that apply. Rates are expressed as pounds (£) per square metre.

3. DRAFT CIL CHARGING SCHEDULE

- 3.1 The West Oxfordshire CIL Charging Schedule is attached at Annex B and the rates which have been approved by the independent examiner are summarised below. These rates will be indexed for inflation annually.

Residential CIL rates

- 3.2 The charging schedule identifies the following CIL rates (£ per m²) for residential uses:

CIL Zone	£ per m ²	Notes
Residential District-wide of less than 250 homes (Greenfield)	£225	Includes mixed housing development (i.e. a mix of housing and flats). On-site affordable housing on 11+ units.

		<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: Salt Cross Garden Village, West Eynsham, North Witney,</p>

		East Witney; and East Chipping Norton
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3.3 Key points to note are that:

- Through modification EMI, the examiner recommended a specific CIL rate for large-scale 'non-strategic' green field 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 green field sites has been included (£150 per m²);
- The rate for residential schemes on previously developed (brownfield) 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.

Proposed non-residential CIL rates

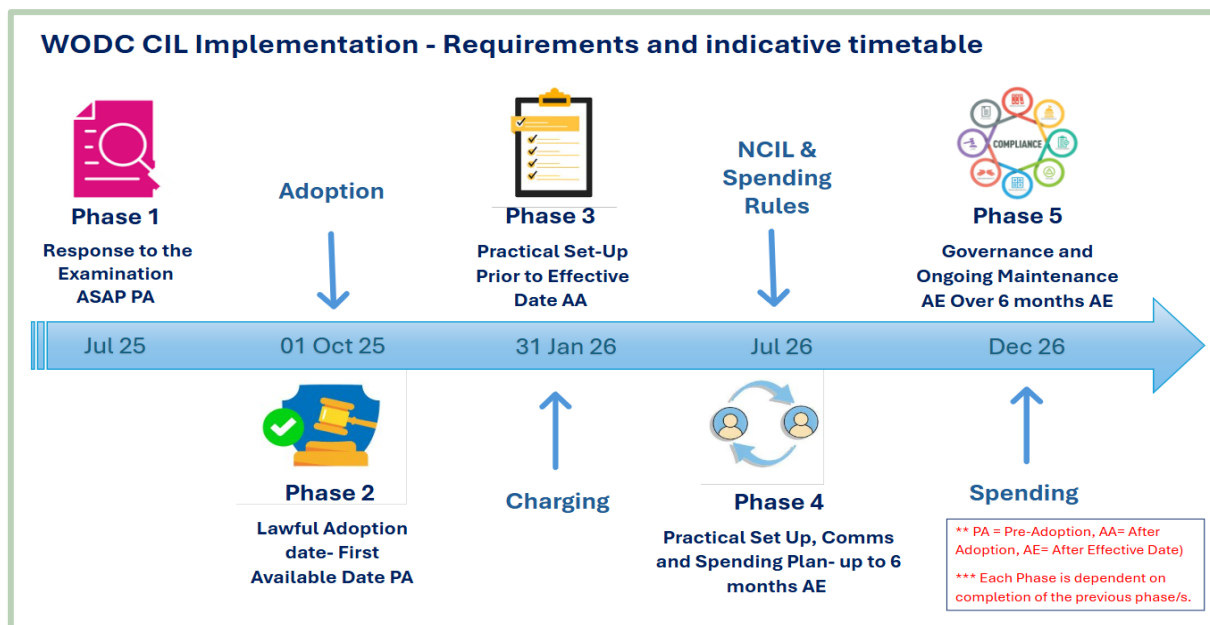
3.4 The charging schedule identifies the following CIL rates (£ per m²) for non-residential and commercial uses:

CIL Zone	£ per m ²	Notes
Large Format Retail e.g. Supermarkets, Foodstores, Retail Warehousing	£125	
All other non-residential development	£0	Nil rated

4. NEXT STEPS

Approval of CIL Charging Schedule

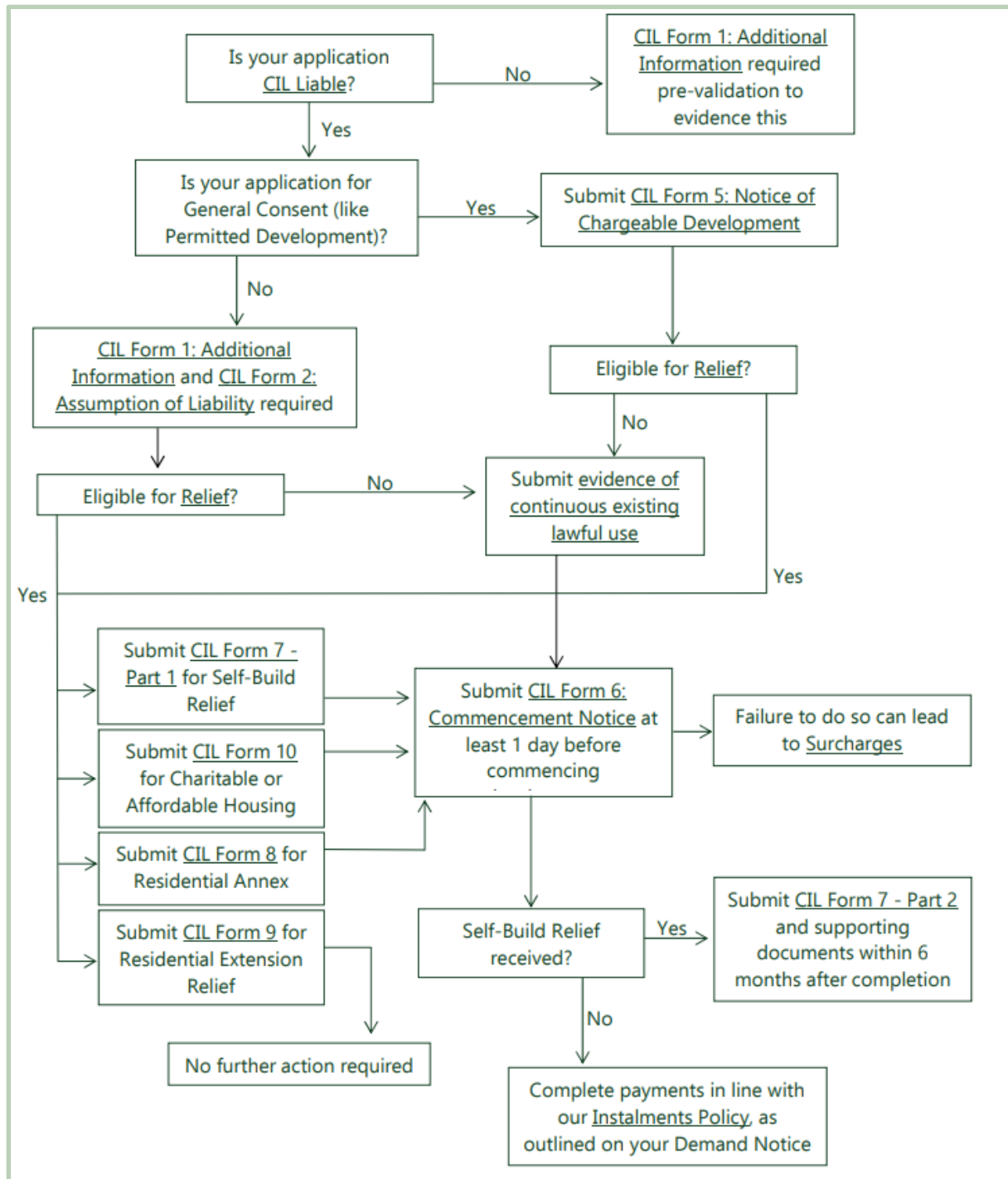
- 4.1 Subject to the recommendations of the Executive, Full Council will be invited to formally approve the CIL charging schedule on 1st October 2025.
- 4.2 Notably, the charging schedule is required to stipulate an 'effective' date i.e. the date upon which CIL will begin to be charged. In this instance, Officers are proposing to set an 'effective' date of 31 January 2026. This is reflected in the indicative timeline below.



- 4.3 The Implementation Plan clearly illustrates each stage in the process and the extensive work that needs to be undertaken in order for the Council to be in a practical position to be able to charge and administer CIL.
- 4.4 Based on the proposed effective date of 31 January 2026, any applications receiving planning permission on or after 31 January 2026 will need to comply with the CIL requirements and will be chargeable.
- 4.5 This means that planning applications submitted around the time of adoption in October/ November 2025 may fall into CIL charging, depending on how long it takes for planning permission to be approved. In some cases, those submitted earlier may be chargeable if there are complex matters which means that planning permission takes longer to resolve.
- 4.6 The Implementation Plan includes provision of a raft of external communications and guidance, which will form a communications strategy. Regular communications and training will be rolled out towards internal stakeholders (such as development management, customer support and members), as well as external stakeholders (such as town and parish councils). Town and Parish training will focus on the collection and spending of Neighbourhood CIL.

Payment of CIL

- 4.7** The collection of CIL includes several discrete stages, which involves developers submitting several forms and evidence to the Council at each stage. The Council will be required to monitor and ensure that we receive the relevant information at each stage. If not, the developer becomes liable to multiple late payment surcharges and interest, which are mandatorily imposed. There are also several exemptions or reliefs to CIL liability that developers may apply for. There are additional discretionary reliefs which the Council may consider allowing; these would need to set out in the Instalments and Reliefs Policy. The developer flowchart below illustrates these stages:



- 4.8** Put simply, when planning permission is granted, the District Council will issue a liability notice setting out the amount payable through CIL, and a demand notice, including the payment procedure.
- 4.9** 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 and Reliefs Policy in accordance with the CIL Regulations (as amended).

4.10 The Council will also need to produce an Enforcement Policy for those relatively rare occurrences where developers do not comply with demand notices. Liable parties can also appeal CIL demand notices based on a number of predetermined grounds.

4.11 Where development is permitted on a phased 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 Instalment and Reliefs Policy.

Spending CIL

4.12 CIL is mandatorily divided into a series of separate 'pots' upon receipt, in line with the CIL Regulations (as amended). The first 'pot' is that 5% of the total receipts are set aside for the administration of CIL, given that it is a very involved and intensive process.

4.13 The second 'pot' known as Neighbourhood CIL or NCIL, is transferred to 'neighbourhoods' (Town and Parish Councils) in April and October of each year. The phasing of the Implementation Plan takes these statutory deadlines into account. NCIL is to be spent directly by the neighbourhoods, however those neighbourhoods can pool their resources with other neighbourhoods. NCIL must be used/ spent to support the development of the local council's area, or any part of that 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 an area¹. Neighbourhoods must report their spending to the Council once a year. NCIL can be used to fund affordable housing.

4.14 The amount of NCIL to be transferred depends on whether the neighbourhood has an adopted ('made') Neighbourhood Plan:

- If yes, 25% of the total receipts deriving from that neighbourhood area will be transferred.
- If no, 15% of the total receipts deriving from that neighbourhood area capped at £100 per council taxable dwelling within that neighbourhood will be transferred.
- If a development straddles two parish boundaries, NCIL is paid to each in proportion with the development it has in its area.

4.15 The remainder goes into a third 'pot'- 'Strategic CIL'. Strategic CIL can be used by the District Council 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

¹ CIL Regulation 59C

capacity of infrastructure or to repair failing existing infrastructure, if that is necessary to support development. It cannot be used to fund affordable housing. There are various ways to identify strategic CIL spending projects and to make these funds available; these options will be set out in a draft Spending and Bidding Policy, in line with the CIL Implementation Plan.

- 4.16** Ultimately, strategic CIL will need to be directed towards unlocking strategic development in line with the Local Plan, but the Council might also consider directing a proportion of strategic CIL towards sustainable and healthy communities and/ or climate and ecological emergencies.

Reporting CIL

- 4.17** Since December 2020, the District Council has been required to prepare an 'Infrastructure Funding Statement' (IFS) setting out information on the payments received through CIL and section 106 planning obligations during the previous financial year.
- 4.18** The Council will need to work closely with Neighbourhoods throughout the year to ensure that they are able to produce the reports on NCIL prior to the Council's publication of the IFS.
- 4.19** The IFS must also include an 'infrastructure list' which identifies what infrastructure is identified as necessary by the Council and how it is likely to be funded (including s106 and CIL). The IFS infrastructure list must address the Infrastructure Delivery Plan (IDP) as well as any other infrastructure needs which have been identified in the interim. To this end, the Council will implement and maintain an Infrastructure Tracker.

Reviewing CIL

- 4.20** Once adopted, 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.
- 4.21** In particular, the charging schedule will be reviewed to take account of the policies of the new West Oxfordshire Local Plan 2041 as those reach a more advanced stage.

5. ALTERNATIVE OPTIONS

- 5.1** Given the time and resource invested into the progression of CIL and the subsequent approval of the Charging Schedule by an independent examiner, moving to formal approval by the District Council is considered to be the logical option.

- 5.2** Members could choose not to progress CIL, but this would represent a missed opportunity to seek additional funding from new development towards the supporting infrastructure that is needed to support growth within the District.

6. FINANCIAL IMPLICATIONS

- 6.1** The progression of CIL to formal approval will allow the District Council to charge qualifying developments from the 'effective date' onwards and the CIL revenues received will then be able to be spent on infrastructure provision as appropriate.
- 6.2** A proportion of future CIL receipts (5%) can be used to cover the costs of adoption/implementation. This is likely to eventually cover costs, so that CIL becomes self-funding as well as revenue generating.

7. LEGAL IMPLICATIONS

- 7.1** The adoption of CIL needs to follow the correct procedure, as demonstrated in this report.
- 7.2** Spending of CIL will also need to follow the lawful allocations, to avoid future challenges involving projects to which the CIL was allocated.
- 7.3** Non-payment of CIL can bring about severe consequences and therefore an enforcement policy will be required as soon as CIL is in place so that developers are aware of the steps the Council will take in these rare cases.

8. RISK ASSESSMENT

- 8.1** The report presents no significant risks.

9. EQUALITIES IMPACT

- 9.1** Affordable housing schemes will be exempt from CIL and therefore the report is not considered to raise any particular implications for any of the characteristics protected under the Equality Act 2010. Strategic CIL may be directed towards healthy and sustainable communities, which may include accessibility of infrastructure to promote equality.

10. CLIMATE AND ECOLOGICAL EMERGENCIES IMPLICATIONS

- 10.1** The report raises no direct implications although a proportion of future CIL receipts may be spent on infrastructure projects that have a climate change and ecological focus.

11. BACKGROUND PAPERS

None.

(END)