

GUIDANCE FOR PARISH AND TOWN COUNCILS ON RECEIVING AND THE USE OF CIL FUNDS 2024

Introduction

The Community Infrastructure Levy (CIL) was adopted by Full Council on 12 May 2015, with an implementation date of 18 May 2015. This means Wiltshire Council became a charging authority for CIL, and any planning decisions made on or after 18th May 2015 could be liable for a CIL contribution.

Charging authorities (Wiltshire Council) are required to pass a proportion of CIL receipts to Parish and Town Councils from developments that take place in their areas.

- Where a neighbourhood plan has been made and adopted - 25% of CIL receipts
- Where a neighbourhood plan has not been made and been adopted - 15% of CIL receipts

What is the maximum amount that can be paid to town & parish councils in any financial year?

- Where a neighbourhood plan is made and adopted 25% of CIL receipts collected in a financial year are passed on to the town or parish council where the development has occurred.
- Where no neighbourhood plan is made and adopted 15% of CIL receipts up to a *maximum* amount can be transferred to town & parish councils in a financial year where the development has occurred. The maximum amount will be capped to £100 per council tax dwelling per calendar year multiplied by the index rate for the year that it is paid to the Parish/Town Council divided by the index rate for 2015, in line with the CIL Regulations calculation, i.e.

$$£100 \times N \times \frac{I_y}{I_o}$$

where—

- I_y is the index figure for the calendar year in which the amount is passed to the parish council
- I_o is the index figure for 2015 and
- N is the number of dwellings in the area of the parish council.

Annex A sets out the maximum amount that can be paid to each Parish and Town Council in Wiltshire who do not have a made and adopted Neighbourhood Development Plan in place.

Please note the Neighbourhood Plan must be **made** prior to the CIL monies being received by the local authority in order for the Town/Parish Council to benefit from the 25% levy payment.

When the CIL Receipts will be paid to Parish and Town Councils

CIL receipts are to be paid to Parish and Town Councils on a monthly basis after the funds have been paid by the developer. Payments will be sent at the end of the month. Our finance team will send remittance advice slips confirming payments sent to parish and town councils.

However, Parish and Town councils are able to check the [Con29 spreadsheet](#) online for basic information on CIL Liabile developments.

In addition, Wiltshire Council is required to monitor CIL income and expenditure on an annual basis and publish this information on its website.

Please note that the initial CIL payment due may be subject to change if it is subsequently determined that the development is deemed to be entitled to self-build exemption and/or social housing exemption. This may depend on a change in the assumption of liability.

As the developer has 3 years to implement a planning permission and the large amounts of CIL Liabilities can take up to 2 years to be paid in full, please be aware it may take up to 5 years for all the of the CIL Liabilities to be paid and passed to the Town/Parish Councils.

CIL Regulations allow the Charging Authority (Wiltshire Council) to make and implement a CIL Liability Payments Policy which is shown in the table on the following page.

What can the CIL Receipts be spent on by town and parish councils?

CIL Regulations state that this proportion of funds must be used *'to support the development of the local area by funding*

- (a) The provision, improvement, replacement, operation or maintenance of infrastructure; or*
- (b) Anything else that is concerned with addressing the demands that development places on an area.'*

This gives Parish and Town Councils considerable freedom to spend their proportion of CIL on things that address the impacts of developments on the area.

Examples include:

- Improvements to village halls, playparks, footpaths, streetlights etc.
- Preparation of a Neighbourhood Development Plan (providing it addresses the demands that development places on the area)
- Planning Application Fees – monies can be used towards a planning application fee that relates to community proposals.

Please contact the CIL Team at Wiltshire Council - cilands106@wiltshire.gov.uk if you are in any doubt about how you should spend the funds.

What happens if a town or parish does not spend its CIL money within 5 years?

If a Parish/Town Council has failed to spend their CIL funds within 5 years of receipt or has not applied the funds in accordance with the CIL Regulations, then Wiltshire Council can serve a notice on the Parish/Town Council requiring it to repay some or all of the receipts paid. Wiltshire Council will be required to spend any recovered funds in the Parish/Town Council's area.

Reporting on CIL Income & Expenditure

Parish and Town Councils that receive CIL must prepare an annual report detailing CIL funds received and spent.

The deadline for providing the CIL annual expenditure report for financial year 2023 – 2024 to Wiltshire Council is 28th June 2024. The report should be emailed to:

Cilands106@wiltshire.gov.uk

To ensure transparency Parish and Town Councils must publish the following information each financial year:

- Total CIL receipts;
- Total expenditure;
- A summary of what the CIL was spent on;
- Total amount of receipts retained at the end of the reported year from that year and previous years.

Reports can be combined with reports already produced by Parish and Town Councils and should be placed on your websites and a copy of the report should be sent to the following email address at Wiltshire Council Cilands106@wiltshire.gov.uk

Wiltshire Council has the following CIL Payments Policy:

Total CIL Liability	Instalments	Payment Period
Up to £35,000	1	100% payable within 60 days of commencement of development
£35,000 - £250,000	3	30% payable within 60 days of commencement of development 35% payable within 180 days of commencement of development 35% payable within 360 days of commencement of development
£250,000 - £500,000	3	30% payable within 60 days of commencement of development 35% payable within 360 days of commencement of development 35% payable within 540 days of commencement of development
Over £500,000	3	30% payable within 60 days of commencement of development 35% payable within 420 days of commencement of development 35% payable within 660 days of commencement of development (or upon completion of development if earlier)

Further details

If you have any queries, please contact Community Infrastructure Levy Technical Support Officer by emailing cilands106@wiltshire.gov.uk.

Annex A – Maximum CIL receipts Parish Councils without a Made and Adopted Neighbourhood Development Plan can receive from 1st January 2024 to 31st December 2024

In areas that do have a Made and Adopted Neighbourhood Development Plan the amount to be paid will be 25% with no cap and therefore will not be shown below.

Parish	No. of Dwellings	Max CIL/annum
Aldbourne Parish Council	824	£112,064
Alderbury Parish Council	1030	£140,080
All Cannings Parish Council	267	£36,312
Allington Parish Council	235	£31,960
Alton Parish Council	118	£16,048
Alvediston Parish Council	46	£6,256
Amesbury Town Council	5839	£794,104
Ansty Parish Council	67	£9,112
Atworth Parish Council	531	£72,216
Averbury Parish Council	250	£34,000
Barford St Martin Parish Council	274	£37,264
Baydon Parish Council	280	£38,080
Beechingstoke Parish Council	68	£9,248
Berwick Bassett & Winterbourne Monkton Parish Council	101	£13,736
Berwick St James Parish Council	79	£10,744
Berwick St John Parish Council	130	£17,680
Berwick St Leonard Parish Council	23	£3,128
Biddestone Parish Council	260	£35,360
Bishops Cannings Parish Council	1561	£212,296
Bishopstone Parish Council	274	£37,264
Bishopstrow Parish Council	71	£9,656
Bowerchalke Parish Council	177	£24,072
Box Parish Council	1981	£269,416
Boyton Parish Council	79	£10,744
Bratton Parish Council	549	£74,664
Braydon Parish Council	28	£3,808
Brinkworth Parish Council	572	£77,792
Britford Parish Council	227	£30,872
Broad Hinton & W/Bourne Bassett Parish Council	338	£45,968
Broad Town Parish Council	255	£34,680
Bromham Parish Council	846	£115,056
Broughton Gifford Parish Council	387	£52,632
Bulford Parish Council	1898	£258,128
Bulkington Parish Council	113	£15,368
Burcombe Parish Council	67	£9,112
Buttermere Parish Council	26	£3,536
Castle Combe Parish Council	171	£23,256
Chapmanslade Parish Council	348	£47,328
Charlton Parish Council	204	£27,744
Charlton St Peter & Wilsford Parish Council	79	£10,744
Cherhill Parish Council	334	£45,424
Cheverill Magna (Great Cheverell) Parish Council	254	£34,544

Chicklade Parish Council	36	£4,896
Chilmark Parish Council	232	£31,552
Chilton Foliat Parish Council	193	£26,248
Chippenham Town Council	17285	£2,350,760
Chitterne Parish Council	176	£23,936
Cholderton Parish Council	89	£12,104
Chute Forest Parish Council	70	£9,520
Chute Parish Council	163	£22,168
Clarendon Park Parish Council	126	£17,136
Clyffe Pypard Parish Council	137	£18,632
Codford Parish Council	404	£54,944
Colerne Parish Council	1098	£149,328
Collingbourne Ducis Parish Council	420	£57,120
Collingbourne Kingston Parish Council	222	£30,192
Compton Chamberlayne Parish Council	55	£7,480
Coombe Bissett Parish Council	308	£41,888
Corsley Parish Council	328	£44,608
Coulston Parish Council	71	£9,656
Dauntsey Parish Council	249	£33,864
Dilton Marsh Parish Council	865	£117,640
Dinton Parish Council	324	£44,064
Donhead St Andrew Parish Council	212	£28,832
Donhead St Mary Parish Council	503	£68,408
Durnford Parish Council	169	£22,984
Durrington Town Council	3349	£455,464
East Kennett Parish Council	48	£6,528
East Knoyle Parish Council	344	£46,784
Easterton Parish Council	285	£38,760
Easton Grey Parish Council	41	£5,576
Easton Royal Parish Council	122	£16,592
Ebbesbourne Wake Parish Council	102	£13,872
Edington Parish Council	345	£46,920
Enford Parish Council	279	£37,944
Erlestoke Parish Council	102	£13,872
Etchilhampton Parish Council	66	£8,976
Everleigh Parish Council	95	£12,920
Figheledean Parish Council	270	£36,720
Firsdown Parish Council	267	£36,312
Fittleton Parish Council	117	£15,912
Fonthill Bishop Parish Council	48	£6,528
Fonthill Gifford Parish Council	58	£7,888
Fovant Parish Council	352	£47,872
Froxfield Parish Council	177	£24,072
Grafton Parish Council	289	£39,304
Great Bedwyn Parish Council	637	£86,632
Great Hinton Parish Council	82	£11,152
Great Wishford Parish Council	162	£22,032
Grimstead Parish Council	261	£35,496
Grittleton Parish Council	244	£33,184

Ham Parish Council	90	£12,240
Hankerton Parish Council	128	£17,408
Heddington Parish Council	195	£26,520
Heytesbury & Knook Parish Council	390	£53,040
Heywood Parish Council	341	£46,376
Hilmarton Parish Council	319	£43,384
Horningsham Parish Council	166	£22,576
Keevil Parish Council	201	£27,336
Kennet Valley Parish Council	381	£51,816
Kilmington Parish Council	141	£19,176
Kington Langley Parish Council	342	£46,512
Kington St Michael Parish Council	332	£45,152
Lacock Parish Council	479	£65,144
Landford Parish Council	808	£109,888
Latton Parish Council	247	£33,592
Leigh Parish Council	172	£23,392
Little Bedwyn Parish Council	124	£16,864
Little Cheverell (Parva) Parish Council	78	£10,608
Little Somerford Parish Council	156	£21,216
Longbridge Deverill Parish Council	405	£55,080
Luckington Parish Council	285	£38,760
Ludgershall Town Council	2471	£336,056
Lydiard Tregoze Parish Council	239	£32,504
Maiden Bradley Parish Council	164	£22,304
Manningford Parish Council	174	£23,664
Marden Parish Council	61	£8,296
Marston Meysey Parish Council	95	£12,920
Marston Parish Council	72	£9,792
Mere Parish Council	1615	£219,640
Mildenhall Parish Council	209	£28,424
Milston Parish Council	58	£7,888
Milton Lilbourne Parish Council	248	£33,728
Minety Parish Council	624	£84,864
Monkton Farleigh Parish Council	197	£26,792
Netheravon Parish Council	498	£67,728
Netherhampton Parish Council	82	£11,152
Nettleton Parish Council	307	£41,752
Newton Tony Parish Council	178	£24,208
North Newnton Parish Council	202	£27,472
North Wraxall Parish Council	183	£24,888
Norton & Foxley Parish Meeting	57	£7,752
Norton Bavant Parish Council	52	£7,072
Odstock Parish Council	250	£34,000
Ogbourne St Andrew Parish Council	172	£23,392
Ogbourne St George Parish Council	220	£29,920
Orcheston Parish Council	119	£16,184
Patney Parish Council	70	£9,520
Pitton & Farley Parish Council	345	£46,920
Poulshot Parish Council	156	£21,216

Preshute Parish Council	90	£12,240
Quidhampton Parish Council	192	£26,112
Ramsbury Parish Council	900	£122,400
Redlynch Parish Council	1141	£155,176
Rowde Parish Council	601	£81,736
Rushall Parish Council	70	£9,520
Salisbury City Council	20088	£2,731,968
Savernake Parish Council	125	£17,000
Sedgehill & Semley Parish Council	282	£38,352
Semington Parish Council	450	£61,200
Shalbourne Parish Council	277	£37,672
Sherrington Parish Council	31	£4,216
Shrewton Parish Council	887	£120,632
Sopworth Parish Council	62	£8,432
South Newton Parish Council	281	£38,216
South Wraxall Parish Council	209	£28,424
Stanton St Bernard Parish Council	78	£10,608
Stanton St Quintin Parish Council	250	£34,000
Stapleford Parish Council	128	£17,408
Staverton Parish Council	810	£110,160
Steeple Ashton Parish Council	433	£58,888
Steeple Langford Parish Council	249	£33,864
Stert Parish Council	85	£11,560
Stockton Parish Council	91	£12,376
Stourton Parish Council	98	£13,328
Stratford Tony Parish Council	26	£3,536
Sutton Benger Parish Council	567	£77,112
Sutton Mandeville Parish Council	116	£15,776
Sutton Veny Parish Council	329	£44,744
Swallowcliffe Parish Council	91	£12,376
Teffont Parish Council	134	£18,224
Tidcombe & Fosbury Parish Council	49	£6,664
Tidworth Parish Council	3939	£535,704
Tilshead Parish Council	149	£20,264
Tollard Royal Parish Council	58	£7,888
Trowbridge Town Council	16780	£2,282,080
Upavon Parish Council	603	£82,008
Upper Deverills Parish Council	158	£21,488
Upton Lovell Parish Council	84	£11,424
Upton Scudamore Parish Council	142	£19,312
West Ashton Parish Council	218	£29,648
West Knoyle Parish Council	68	£9,248
Westbury Town Council	7636	£1,038,496
Westwood Parish Council	539	£73,304
Whiteparish	642	£87,312
Wilcot & Huish Parish Council	279	£37,944
Wilsford-cum-Lake Parish Council	54	£7,344
Wilton Town Council	2177	£296,072
Wingfield Parish Council	138	£18,768

Winsley Parish Council	889	£120,904
Winterbourne Stoke Parish Council	88	£11,968
Winterslow Parish Council	871	£118,456
Woodborough Parish Council	135	£18,360
Woodford Parish Council	213	£28,968
Worton Parish Council	265	£36,040
Wylde Parish Council	209	£28,424
Yatton Keynell Parish Council	392	£53,312
Zeals Parish Council	327	£44,472