Tandridge Local Plan

TDC CIL guidance note – 5

Social Housing Relief

Version 4
October 2019
Community Infrastructure Levy (CIL)  
Social Housing Relief Guidance Note

1. Introduction

1.1 Development that incorporates social housing is entitled to mandatory relief from CIL on the social housing element of the development.

2. Status

2.1 This informal guidance note is part of a series which together have been prepared to assist applicants in understanding how CIL may impact their development and the process which is likely to be followed in charging and payment of the levy. The contents of this note do not override the provisions of – or any powers available to the Council – through the Community Infrastructure Levy Regulations 2010 (as amended).

3. Definition of Social Housing

2.1 Regulation 49 of the Community Infrastructure Levy Regulations (2010) sets out the conditions that must be met for a dwelling to be considered as social housing.

2.2 Regulation 49 (as amended by the 2015 Regulation) subject to meeting specific conditions, social housing relief can also apply to discounted rental properties provided by bodies which are neither a local authority nor a private registered provider.

4. Process for claiming Social Housing Relief

4.1 Applicants should complete Community Infrastructure Levy (CIL) - Form 10: Claiming Exemption or Relief

4.2 Regulation 51 of the Community Infrastructure Levy Regulations (2010) sets out the procedures for claiming social housing relief. It is important to note that unless these procedures are rigorously followed, development will cease to be eligible for social housing relief and/or claims for social housing relief will lapse.

4.3 In order to benefit from social housing relief, the person/organisation claiming social housing relief must:
   ▪ have assumed liability to pay CIL, through the submission to the Council of a CIL Assumption of Liability form, prior to the commencement of the chargeable development; and
   ▪ be an owner of the relevant land.

4.4 The claim must:
   ▪ be submitted to the Council on a CIL Claiming Exemption or Relief form, prior to commencement of the chargeable development; and
include a relief assessment that identifies on a map the location of the dwellings to which social housing relief applies, sets out the gross internal area of each of the dwellings, and includes a calculation of the amount of social housing relief claimed.

4.5 If the chargeable development is commenced before the Council has notified the person/organisation claiming social housing relief of its decision, then the claim for social housing relief will lapse.

4.6 In addition, development will cease to be eligible for social housing relief if any of the following apply:
   - The Council has not received a CIL Commencement Notice prior to commencement of the chargeable development; or
   - The Council has received a Withdrawal of Assumption of Liability form from the claimant prior to commencement of the chargeable development; or
   - The Council has received a Transfer of Assumed Liability form prior to commencement of the chargeable development. (In this case a new claim form)
   - social housing relief can be made provided that it is made and determined prior to commencement of the chargeable development).

5. Summary

5.1 In summary, to benefit from social housing relief the relevant person / organisation must be an owner of the land, must have assumed liability to pay CIL and must have submitted their claim for relief, and received the Council’s determination, prior to commencing the chargeable development.

5.2 They must also have submitted a CIL Commencement Notice to the Council and not withdrawn or transferred liability to pay CIL, prior to commencement of the chargeable development.