Community Infrastructure Levy (CIL)
Charitable Development Relief Guidance Note

1. Introduction

1.1 Certain types of charitable development are entitled to an exemption from CIL. This note identifies those types of development and provides information regarding the process for claiming charitable relief.

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 Charitable Development entitled to mandatory relief

Regulation 43 of the Community Infrastructure Levy Regulations 2010 (as amended) sets out the conditions that must be met for a charitable development to be entitled to mandatory relief from CIL. These are as follows:

▪ The owner must be a charitable institution (i.e. a charity, or a trust of which all the beneficiaries are charities, or a unit trust scheme in which all the unit holders are charities); and
▪ The chargeable development must be used wholly or mainly for charitable purposes and it must be occupied by or under the control of a charitable institution; and
▪ The granting of mandatory relief would not constitute a state aid.

4. Discretionary charitable relief

3.1 Discretionary charitable relief for investment activities (Regulation 44 of the CILR 2010) and other charitable relief (Regulation 45 of the CILR 2010) are not available in Tandridge District.

5. Process for claiming mandatory charitable relief

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

5.2 Regulation 47 of the CILR 2010 sets out the procedures for claiming charitable relief. If these procedures are not rigorously followed, development will cease to be eligible for charitable relief and/or claims for charitable relief will lapse.
- The charitable institution claiming relief must submit a claim to the Council on a CIL Claiming Exemption or Relief form, prior to commencement of the chargeable development.
- If the chargeable development is commenced before the Council has notified the charitable institution of its decision, the claim for relief will lapse.
- Also, development will cease to be eligible for charitable relief if the Council has not received a CIL Commencement Notice prior to commencement of the chargeable development.

5. **Summary**

5.1 To benefit from mandatory charitable relief, the charitable institution must be the owner of the land and using the land wholly or mainly for charitable purposes. Prior to commencing the chargeable development, they must have submitted their claim for relief and received the Council’s determination, and submitted a CIL Commencement Notice to the Council.