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DRAFT STATUTORY INSTRUMENTS

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**2010 No.**

**The Community Infrastructure Levy Regulations 2010**

**PART 6**

**EXEMPTIONS AND RELIEF**

**Discretionary charitable relief: investment activities**

**44.**—(1) An owner (C) of a material interest in the relevant land is eligible for relief from liability to pay CIL in respect of a chargeable development if—

- (a) discretionary charitable relief is available in the area in which the chargeable development will be situated;
- (b) C is a charitable institution; and
- (c) the whole or the greater part of the chargeable development will be held by C or by C and other charitable institutions as an investment from which the profits will be applied for charitable purposes (whether of C or of C and other charitable institutions).

(2) Paragraph (1) is subject to the following provisions of this regulation.

(3) Relief may not be granted under paragraph (1) if—

- (a) C intends to occupy that part of the chargeable development mentioned in paragraph (1) (c) and use it for ineligible trading activities; or
- (b) the material interest is owned by C jointly with a person who is not a charitable institution.

(4) In paragraph (3)(a) “ineligible trading activities” means trading activities other than the sale of goods donated to C where the proceeds of sale of the goods (after any deduction of expenses) are applied to the charitable purposes of C.

(5) A collecting authority may not grant relief under paragraph (1) if it is satisfied that to do so would constitute a State aid which is required to be notified to and approved by the European Commission.