
STATUTORY INSTRUMENTS

2010 No. 948

The Community Infrastructure Levy Regulations 2010

PART 6

EXEMPTIONS AND RELIEF

Social housing relief

49.—(1) A chargeable development which comprises or is to comprise qualifying dwellings (in whole or in part) is eligible for relief from liability to CIL.

(2) A qualifying dwelling is a dwelling which satisfies at least one of the following two conditions.

(3) Condition 1 is that the dwelling is let by a private registered provider of social housing, a registered social landlord (within the meaning of Part 1 of the Housing Act 1996⁽¹⁾) or a local housing authority on one of the following—

- (a) an assured tenancy (excluding an assured shorthold tenancy);
- (b) an assured agricultural occupancy;
- (c) an arrangement that would be an assured tenancy or an assured agricultural occupancy but for paragraph 12(1)(h) or 12ZA of Schedule 1 to the Housing Act 1988⁽²⁾;
- (d) a demoted tenancy;
- (e) an introductory tenancy;
- (f) a secure tenancy;
- (g) an arrangement that would be a secure tenancy but for paragraph 4ZA⁽³⁾ or 12 of Schedule 1 to the Housing Act 1985;
- (h) an intermediate rent basis.

(4) Condition 2 is that all of the following conditions are met—

- (a) the dwelling is occupied in accordance with shared ownership arrangements within the meaning of section 70(4) of the Housing and Regeneration Act 2008⁽⁴⁾;
- (b) the percentage of the value of the dwelling paid as a premium on the day on which a lease is granted under the shared ownership arrangement does not exceed 75 per cent of the market value (where the market value at any time is the price which the dwelling might reasonably be expected to fetch if sold at that time on the open market);
- (c) on the day on which a lease is granted under the shared ownership arrangement, the annual rent payable is not more than three per cent of the value of the unsold interest;

(1) 1996 c. 52; Part 1 was amended by sections 61 to 63 of the Housing and Regeneration Act 2008 so as to restrict its application to Wales.

(2) 1988 c. 50; Paragraph 12ZA was inserted by section 297(2) of the Housing and Regeneration Act 2008.

(3) Paragraph 4ZA was inserted by section 297(1) of the Housing and Regeneration Act 2008.

(4) 2008 c. 17.

- (d) in any given year the annual rent payable does not increase by more than the percentage increase in the retail prices index for the year to September immediately preceding the anniversary of the day on which the lease was granted plus 0.5 per cent.
- (5) Relief under this regulation is referred to in these Regulations as social housing relief.
- (6) Social housing relief is given by deducting the qualifying amount from what would otherwise be the amount of liability to CIL that would arise in respect of the chargeable development.
- (7) In this regulation—
- “assured agricultural occupancy”, “assured shorthold tenancy” and “assured tenancy” have the same meanings as in Part 1 of the Housing Act 1988;
 - “demoted tenancy” means a tenancy to which section 20B of the Housing Act 1988⁽⁵⁾ or section 143A of the Housing Act 1996⁽⁶⁾ applies;
 - “introductory tenancy” has the same meaning as in Chapter 1 of Part 5 of the Housing Act 1996;
 - “secure tenancy” has the same meaning as in Part 4 of the Housing Act 1985; and
 - “unsold interest” means the freehold interest or the leasehold interest owned by the person providing the dwelling.
- (8) For the purposes of this regulation, a dwelling is let on an intermediate rent basis if it is let on an assured shorthold tenancy under which the rent is not more than 80 per cent of the market rent (where the market rent of a lease at any time is the rent which the lease might reasonably be expected to fetch at that time on the open market).

⁽⁵⁾ Section 20B was inserted by section 15(1) of the [Anti-social Behaviour Act 2003 \(c. 38\)](#).

⁽⁶⁾ Section 143A was inserted by paragraph 1 of Schedule 1 to the [Anti-social Behaviour Act 2003](#).