
DRAFT STATUTORY INSTRUMENTS

2010 No.

The Community Infrastructure Levy Regulations 2010

PART 4

LIABILITY

Interests held on trust

38.—(1) Where a material interest in the relevant land is held by a person as a bare trustee, these Regulations apply as if that interest were vested in, and the acts of the trustee in relation to it were the acts of, the person for whom that person is the trustee.

(2) Where the trustees of a settlement are liable to pay CIL, any amount due may be recovered from any one or more of the responsible trustees.

(3) The responsible trustees in relation to a material interest in the relevant land are the persons who were trustees on the day on which the chargeable development was commenced and any person who subsequently becomes a trustee.

(4) In this regulation—

“settlement” means a trust which is not a bare trust; and

“bare trust” means a trust under which property is held by a person as trustee—

- (a) for a person who is absolutely entitled as against the trustee, or who would be so entitled but for being a minor or other person under a disability; or
 - (b) for two or more persons who are or would be jointly so entitled,
- and includes a case in which a person holds property as nominee for another.