
DRAFT STATUTORY INSTRUMENTS

2010 No.

The Community Infrastructure Levy Regulations 2010

PART 6

EXEMPTIONS AND RELIEF

Exemption for charities

43.—(1) An owner (C) of a material interest in the relevant land is exempt from liability to pay CIL in respect of a chargeable development if—

- (a) C is a charitable institution; and
- (b) the chargeable development will be used wholly or mainly for charitable purposes (whether of C or of C and other charitable institutions).

(2) But paragraph (1) does not apply where—

- (a) that part of the chargeable development to be used for charitable purposes will not be occupied by or under the control of a charitable institution;
- (b) the material interest is owned by C jointly with a person who is not a charitable institution; or
- (c) exemption of C from liability to pay CIL would constitute a State aid.

(3) For the purposes of paragraph (1) use of a chargeable development for charitable purposes includes leaving it unoccupied.