

STATUTORY INSTRUMENTS

2010 No. 948

The Community Infrastructure Levy Regulations 2010

PART 6

EXEMPTIONS AND RELIEF

[^{F1}Exemption for residential annexes or extensions

42A.—(1) ^{F2}... A person (P) is exempt from liability to pay CIL in respect of development if—

- (a) P owns a material interest in a dwelling (“main dwelling”);
- (b) P occupies the main dwelling as P’s sole or main residence; and
- (c) the development is a residential annex or a residential extension.

(2) The development is a residential annex if it—

- (a) is wholly within the curtilage of the main dwelling; and
- (b) comprises one new dwelling.

(3) The development is a residential extension if it—

- (a) is an enlargement to the main dwelling; and
- (b) does not comprise a new dwelling.

(4) An exemption or relief under this regulation—

- (a) in respect of a residential annex is known as an exemption for residential annexes;
- (b) in respect of a residential extension is known as an exemption for residential extensions.

^{F3}(5)

^{F4}(6)]

Textual Amendments

- F1** Regs. 42A-42C inserted (24.2.2014) by [The Community Infrastructure Levy \(Amendment\) Regulations 2014 \(S.I. 2014/385\)](#), regs. 1, **7(1)**
- F2** Words in [reg. 42A\(1\)](#) omitted (31.12.2020) by virtue of [The State Aid \(Revocations and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1470\)](#), reg. 1(2), **Sch. 2 para. 11(4)(a)** (with Sch. 3)
- F3** [Reg. 42A\(5\)](#) omitted (31.12.2020) by virtue of [The State Aid \(Revocations and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1470\)](#), reg. 1(2), **Sch. 2 para. 11(4)(b)** (with Sch. 3)
- F4** [Reg. 42A\(6\)](#) omitted (31.12.2020) by virtue of [The State Aid \(Revocations and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1470\)](#), reg. 1(2), **Sch. 2 para. 11(4)(b)** (with Sch. 3)

Changes to legislation:

There are currently no known outstanding effects for the The Community Infrastructure Levy Regulations 2010, Section 42A.