

# Community Infrastructure Levy (CIL) Form 2: Claiming Exemption or Relief

This form should be used to claim charitable relief, social housing relief, and/or exceptional circumstances relief prior to the commencement of development.

Please complete using block capitals and black ink.

## Section A: Claiming Relief - General Information

### Details of Development

Planning Permission / Notice of Chargeable Development Reference:

Site address:

Description of development:

### Claimant Name and Address

Title:  First name:

Last name:

Company (optional):

Position:

Company registration no: (where applicable)

Unit:  House number:  House suffix:

House name:

Address 1:

Address 2:

Address 3:

Town:

County:

Country:

Postcode:

Telephone number  
Country code:  National number:  Extension number:

Email address (optional):

### Agent Name and Address

Title:  First name:

Last name:

Company (optional):

Unit:  House number:  House suffix:

House name:

Address 1:

Address 2:

Address 3:

Town:

County:

Country:

Postcode:

Telephone number  
Country code:  National number:  Extension number:

Email address (optional):

## Charity Details

Charity registration no: (where applicable)

If claimant represents a charity exempt or excepted from registration, please state grounds:

HMRC tax registration no: (where applicable)

If claimant represents a trust of which all the beneficiaries are charities or a unit trust scheme in which all the unit holders are charities, please state what form this takes (eg a Common Investment Fund)

I wish to apply for:  Charitable relief **(Go to Section A1)**  Exceptional circumstances relief **(Go to Section A2)**  Social housing relief **(Go to Section A3)**  Discretionary social housing relief **(Go to Section A4)**

Some areas of relief are at the discretion of the Charging Authority, such as discretionary charitable relief, exceptional circumstances relief and discretionary social housing relief.

## Section A1: Charitable Relief

I wish to claim: (tick 1 box)

A mandatory exemption for using this chargeable development wholly or mainly for charitable purposes

Discretionary charity relief for holding the greater part of this CIL chargeable development as an investment from which the profits will be applied for charitable purposes.

Before selecting this option please check whether your Charging Authority has a policy for granting discretionary charitable relief in its area.

## Supporting Information For All Charitable Relief

What are your charity's charitable purposes?

What is the intended use of the development and in what proportions?

How (if at all) does your charity fulfil the criteria in the charging authority's discretionary relief policy? (Maximum 100 words)

What is your apportioned CIL liability for this chargeable development? Please use the apportionment assessment at Annex A to calculate this.

Please provide a breakdown of all the activities of your organisation, including any goods or services it trades in and what these are:

**Please complete the relevant declaration below and provide the supporting information:**

**Declaration - Mandatory Relief**

I wish to be granted mandatory relief for my portion of the CIL liability.

I declare that all the below points apply:

- As indicated in Section B above, I am a person or trust established for charitable purposes only (a "charity") **or** I am a trust of which all the beneficiaries are charities or a unit trust scheme in which all the unit holders are charities; **and**
- I am an owner of a freehold interest in the relevant land or a leasehold interest in the relevant land of 7 years or more from the date planning permission first permits the chargeable development; **and**
- I do not own this interest jointly with a party which is not a charitable institution; **and**
- the whole or main part of the chargeable development will be used for charitable purposes (whether of myself, or of myself and other charities); **and**
- a qualifying charity will occupy or control the portion of the chargeable development used for charitable purposes; **and**
- I have completed an apportionment assessment to determine the extent of my CIL liability and will submit a revised apportionment assessment where I make a material disposition of any of the relevant land prior to commencement of development; **and**

I understand:

- That where mandatory CIL charitable relief cannot apply due to it constituting a State aid, and the charging authority operates such a policy, my claim may be considered for discretionary relief under regulation 45 of the Community Infrastructure Levy Regulations (2010) as amended;
- The meaning of a "disqualifying event" for CIL charitable relief and that where a disqualifying event occurs before or after commencement of development I must inform the collecting authority within 14 days.
- that my claim for relief will lapse where development commences on this chargeable development prior to the collecting authority informing me of its decision
- that my claim for relief will lapse where a commencement notice is not submitted prior to commencement of development of the chargeable development to which this relief applies

Name - Claimant:

Date (DD/MM/YYYY):

Or name - Agent:

Date (DD/MM/YYYY):

It is an offence for a person to knowingly or recklessly supply information which is false or misleading in a material respect to a charging or collecting authority in response to a requirement under the Community Infrastructure Regulations (2010) as amended (regulation 110, SI 2010/ 948). A person guilty of an offence under this regulation may face unlimited fines, two years imprisonment, or both.

**Declaration - Discretionary Relief**

I wish to be considered for discretionary relief for my portion of the CIL liability.

I declare that all the below points apply:

- As indicated in Section B above, I am a person or trust established for charitable purposes only (a "charity") **or** I am a trust of which all the beneficiaries are charities **or** a unit trust scheme in which all the unit holders are charities; **and**
- I am an owner of a freehold interest in the relevant land or a leasehold interest in the relevant land of 7 years or more from the date of planning permission first permits the chargeable development; **and**
- I do not own this interest jointly with a party which is not a charitable institution; **and**
- the whole or the greater part of the chargeable development will be held by myself or by myself and other qualifying charities as an investment from which the profits will be applied for charitable purposes (whether of myself, or of myself and other charities); **and**
- the portion of the chargeable development held in the manner described above will not be used for ineligible trading activities; **and**
- I am satisfied that I meet the criteria advertised by the charging authority for giving discretionary relief; **and**
- I have completed an apportionment assessment to determine the extent of my CIL liability and will submit a revised apportionment assessment where I make a material disposition of any of the relevant land prior to commencement of development; **and**

I understand:

- The meaning of a "disqualifying event" for CIL charitable relief and that where a disqualifying event occurs before or after commencement of development I must inform the collecting authority within 14 days.
- that my claim for relief will lapse where development commences on this chargeable development prior to the collecting authority informing me of its decision
- that my claim for relief will lapse where a commencement notice is not submitted prior to commencement of development of the chargeable development to which this relief applies

Name - Claimant:

Date (DD/MM/YYYY):

Or name - Agent:

Date (DD/MM/YYYY):

It is an offence for a person to knowingly or recklessly supply information which is false or misleading in a material respect to a charging or collecting authority in response to a requirement under the Community Infrastructure Regulations (2010) as amended (regulation 110, SI 2010/ 948). A person guilty of an offence under this regulation may face unlimited fines, two years imprisonment, or both.

## Section A2: Exceptional circumstances relief

### Charging Authority Details

Before completing this form, please check your Charging Authority has decided to accept claims for exceptional circumstances relief in its area

Please state charging authority for chargeable development:

### Supporting Information for Exceptional Circumstances Relief

Please provide a summary of why you wish to be considered for exceptional circumstances relief (maximum 500 words):

Please provide a breakdown of all the activities of your organisation, including any goods or services it trades in and what these are:

### Application Requirements - Checklist

Please read the following checklist to make sure you have sent all the information in support of your claim. Failure to submit all information will result in your application not being accepted:

- An assessment carried out by an independent person of the cost of complying with the s106 planning obligation
- An assessment carried out by an independent person of the economic viability of the chargeable development;
- An explanation of why, in the opinion of the claimant, payment of the chargeable amount would have an unacceptable impact on the economic viability of that development. This additional explanation should not be included where the summary provides all the necessary information; and
- Where there is more than one material interest in the relevant land, an apportionment assessment.

## Declaration

I wish to be considered for discretionary exceptional circumstances relief for my portion of the CIL liability.

I declare that all the below points apply:

- I am an owner of a freehold interest in the relevant land or a leasehold interest in the relevant land of 7 years or more from the date of planning permission first permits the chargeable development; **and**
- A planning obligation under section 106 of the TCPA 1990 has been entered into in respect of the planning permission referred to at Section A: General Information; **and**
- The charging authority has approved my choice of independent person to conduct the assessments required to accompany this claim; **and**
- Copies of this completed form and the accompanying documentation will be sent to any other owners of the relevant land; **and**

I understand:

- The meaning of a "disqualifying event" for CIL exceptional circumstances relief and that where a disqualifying event occurs before or after commencement of development I must inform the collecting authority within 14 days.
- That my claim for relief will lapse where development commences on this chargeable development prior to the charging authority informing me of its decision.
- That it is an offence under sections 2 and 3 of the Fraud Act 2006, to commit fraud by false representation, or to fail to disclose information when under a legal duty to do so, and that should this be found to be the case for this declaration or the supporting information, I could face criminal proceedings.

Name - Claimant:

Date (DD/MM/YYYY):

Or name - Agent:

Date (DD/MM/YYYY):

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## Section A3: Social housing relief (mandatory)

### Supporting Information for Social Housing Relief

Please indicate the type of social housing you intend to build and where on the site this will be located. A site map indicating the intended location of the social housing in the chargeable development **MUST** be attached. Please note that this must include any qualifying communal areas

Does your organisation operate separate management accounts for public service and commercial activities? Please supply evidence.

## Declaration

I wish to claim social housing relief on the chargeable development.

I declare that all the below points apply:

- I am an owner of a freehold interest in the relevant land or a leasehold interest in the relevant land of 7 years or more from the date of planning permission first permits the chargeable development; **and**
- I have assumed liability to pay the CIL charge on this chargeable development; **and**
- This chargeable development will include qualifying dwellings as described in the CIL regulations relating to social housing relief; **and**
- The degree to which this chargeable development consists of qualifying dwellings is as specified in the relief assessment and I will submit a revised relief assessment with supporting evidence where this changes prior to commencement of development; **and**

I understand:

- The meaning of a "disqualifying event" for CIL social housing relief and that where a disqualifying event occurs, I must inform the collecting authority within 14 days and will be liable to pay some or all of the relief I have claimed.
- That where there is a disposal of any of the land on which these qualifying dwellings will be situated to another person, I must inform the collecting authority as soon as practicable after this occurs.
- That my claim for relief will lapse where:
  - development commences on this chargeable development prior to the collecting authority informing me of its decision;
  - a commencement notice is not submitted prior to commencement of development of the chargeable development to which this relief applies;
  - my assumption of liability is withdrawn or otherwise ceases to have effect, or is transferred to another person.

Name - Claimant:

Date (DD/MM/YYYY):

Or name - Agent:

Date (DD/MM/YYYY):

It is an offence for a person to knowingly or recklessly supply information which is false or misleading in a material respect to a collecting authority in response to a requirement under the Community Infrastructure Levy Regulations (2010) as amended (regulation 110, SI 2010/948). A person guilty of an offence under this regulation may face unlimited fines, two years imprisonment, or both.

## Section A4: Social housing relief (discretionary)

### Supporting Information for Social Housing Relief (discretionary)

Please indicate the type of social housing you intend to build and where on the site this will be located. A site map indicating the intended location of the social housing in the chargeable development **MUST** be attached. Please note that this must include any qualifying communal areas

Is this development in receipt of any other public subsidy? (for example, funding from the Homes and Communities Agency, or contributions from the local authority towards the provision of affordable housing). If yes, please provide an estimate of how much the subsidy is worth. (This information is required in order to assess the State Aid implications of any discretionary relief that can be offered).

## Declaration

I wish to claim social housing relief on the chargeable development.

I declare that all the below points apply:

- I am an owner of a freehold interest in the relevant land or a leasehold interest in the relevant land of 7 years or more from the date of planning permission first permits the chargeable development; **and**
- I have assumed liability to pay the CIL charge on this chargeable development; **and**
- This chargeable development will include qualifying dwellings as described in the CIL regulations relating to discretionary social housing relief; **and**
- The degree to which this chargeable development consists of qualifying dwellings is as specified in the relief assessment and I will submit a revised relief assessment with supporting evidence where this changes prior to commencement of development; **and**

I understand:

- The meaning of a "disqualifying event" for CIL social housing relief and that where a disqualifying event occurs, I must inform the collecting authority within 14 days and will be liable to pay some or all of the relief I have claimed.
- That where there is a disposal of any of the land on which these qualifying dwellings will be situated to another person, I must inform the collecting authority as soon as practicable after this occurs.
- That my claim for relief will lapse where:
  - development commences on this chargeable development prior to the collecting authority informing me of its decision;
  - a commencement notice is not submitted prior to commencement of development of the chargeable development to which this relief applies;
  - my assumption of liability is withdrawn or otherwise ceases to have effect, or is transferred to another person.

Name - Claimant:

Date (DD/MM/YYYY):

Or Name- Agent:

Date (DD/MM/YYYY):

It is an offence for a person to knowingly or recklessly supply information which is false or misleading in a material respect to a collecting authority in response to a requirement under the Community Infrastructure Levy Regulations (2010) as amended (regulation 110, SI 2010/948). A person guilty of an offence under this regulation may face unlimited fines, two years imprisonment, or both.

## ANNEX A: APPORTIONMENT ASSESSMENT

Please complete the table below, including the assessment of the percentage of the value of the interest in the relevant land owned by the claimant:

Name of Owner	Type of Interest	Value of Interest (%)
TOTAL VALUE OF ALL MATERIAL INTERESTS (MUST EQUAL 100%):		

This information will be used to calculate the amount of CIL relief that may be granted on this development. The collecting authority may choose to carry out its own assessment for these purposes.

## ANNEX B: RELIEF ASSESSMENT (SOCIAL HOUSING)

Gross internal area of chargeable development including relevant communal development (sq m):

Gross internal area of relevant communal development (sq m):

Gross internal area of qualifying dwellings to which the relevant communal development relates (sq m):

Gross internal floorspace on relevant land in continuous lawful use for 6 of the last 36 months that is:

a) To be demolished (sq m):

b) Subject to change of use as part of the development (sq m)

Please attach a site plan indicating the position of qualifying dwellings and qualifying communal development.

Please note that the collecting authority may choose to accept the above assessment or carry out its own assessment to determine the relief to be granted.