West Berkshire CIL Guidance: Exemptions and Relief

The Community Infrastructure Regulations make a number of provisions for relief or exemption from paying the levy. Depending on the circumstances the following forms of exemption or relief may be available:

Charitable Relief

A charitable institution which owns a material interest in the land may get full relief from their share of the liability where the chargeable development will be used 'wholly, or mainly, for charitable purposes' and they meet the requirements of Regulation 43. (See Form 10)

Social housing relief

This is a mandatory relief that applies to most social rent, affordable rent and intermediate rent properties provided by a local authority or Private Registered Provider, and shared ownership dwellings. Regulation 49 defines when Social Housing Relief applies and Regulation 51 sets out the prescribed procedure. (See Form 10.)

Self Build Exemption for a New Dwellings

Full details are set out in Regulation 54A, 54B, 54C and 54D. See Form 7 (Part 1)). Form 7 (Part 2) needs to be submitted within six months of the completion of the development. Also see Form 13.

Self Build Residential Annexe Extension is for people erecting a residential annexe within their own grounds. (See Form 8.) Further details are set out under Regulation 42A, 42B & 42C. Also see Form 13.

Self Build Residential Extension Exemption is for people extending their own homes by more than 100 sq. m. Further details are set out under Regulation 42A & 42B. (See Form 9.) Also see Form 13.

In all circumstances the exemption or relief must be applied for and granted before development commences on site.

Further information about the requirements that must be met to be granted exemption or relief can be found within Planning Practice Guidance. However, you are advised to contact the Developer Contributions Team on cil@westberks.gov.uk prior to the submission of your application for an exemption or relief.