

Community Infrastructure Levy

Discretionary Relief Policy



Cornwall Council hereby gives notice that the following discretionary relief from liability to pay a Community Infrastructure Levy (CIL) is available in its area, with effect from 1 January 2019: charitable, social housing and exceptional circumstances.

The Council will accept claims for discretionary relief from the date of this policy. No relief will be granted where to do so would constitute notifiable state aid.

Anyone wishing to make a claim for discretionary relief is advised to consult the relevant CIL Regulations 2010 (as amended) and the Department for Communities and Local Government Guide 'Community Infrastructure Levy Relief' to check whether the chargeable development is eligible at www.gov.uk, before submitting a claim.

Chargeable developments must not commence prior to Cornwall Council notifying the claimant of its decision, and a commencement notice must be submitted to Cornwall Council before the chargeable development commences. Failure to follow the procedures for claiming relief as set out in the CIL Regulations, will result in the development ceasing to be eligible for relief, and claims for relief lapsing.

1 Discretionary Charitable Relief

This relief is available in accordance with Regulations 44 and 45 of the CIL Regulations 2010 (as amended). Subject to the requirements of the Regulations, the Council offers discretionary charitable relief:

- i. Where the proposed charitable development will be used to fund the provision of services to Cornwall residents; and
- ii. At the rate of 100% of the amount of CIL due.

CIL Regulation 47 sets out the procedure for claiming this relief.

2 Discretionary Social Housing Relief

This relief is available in accordance with Regulation 49 of the CIL Regulations 2010 (as amended).

Discretionary social housing relief will be applied to 100% of the relevant CIL in relation to qualifying developments which meet the criteria set out in Regulations 49A and 49C of the CIL Regulations 2010 (as amended). Regulation 51 sets out the procedure for claiming this relief.

3 Exceptional Circumstances Relief

This relief is available in accordance with Regulation 55 of the CIL Regulations 2010 (as amended). In line with the Regulations, the Council offers discretionary

exceptional circumstances relief where the following apply:

- i. A Section 106 agreement has been entered into in respect of the planning permission which permits the chargeable development; and
- ii. Cornwall Council considers that requiring payment of the CIL charged would have an unacceptable impact on the economic viability of the chargeable development.

Regulation 57 sets out the procedure for claiming this relief.

Disqualifying events

A chargeable development ceases to be eligible for relief for exceptional circumstances if there is a disqualifying event where:

- i. prior to commencement of development:
 - the development is granted charitable or social housing relief or an exemption for self-build housing or residential annexes or extensions
 - an owner of a material interest in the relevant land sells the freehold or a lease of seven years or more on the whole of that interest; or
- ii. the chargeable development has not been commenced one year after the granting of relief.

The owner of the material interest in the relevant land must notify the charging authority of a disqualifying event in writing within 14 days. Where this is not done, a surcharge equal to 20 per cent of the chargeable amount or £2,500, whichever is the lesser, may be applied to the claimant. A copy of the notification must be sent to all owners of material interests in the relevant land.

4 Claiming Discretionary Relief

All claims for discretionary relief should be made by completing the following forms:

Form 1 'Assumption of Liability'.

Form 2 'Claiming Exemption or Relief'

These will be available to download from Cornwall Council's website at www.cornwall.gov.uk/cil from 1 January 2019. Completed forms should be sent to: cil@cornwall.gov.uk or the address provided in the CIL Relief Claim Guidance.

Guidance on the relief claim process and further information about CIL is available on the Council's website at www.cornwall.gov.uk/cil.