

COMMUNITY INFRASTRUCTURE LEVY

DISCRETIONARY CHARITABLE RELIEF POLICY

This statement is made in accordance with Regulation 46 of The Community Infrastructure Levy Regulations 2010 (as amended).

Somerset West and Taunton Council hereby gives notice that discretionary charitable and charitable investment relief is available in its area.

Anyone wishing to claim this discretionary charitable relief must follow the procedure set out in Regulation 47 of The Community Infrastructure Levy Regulations 2010 (as amended).

A relief claim form can be found at:

[www.planningportal.gov.uk/planning/applications/howtoapply/whattosubmit/
cil](http://www.planningportal.gov.uk/planning/applications/howtoapply/whattosubmit/cil)

In accordance with the Community Infrastructure Levy Regulations 2010 (as amended), Somerset West and Taunton Council gives notice that it is offering discretionary charitable relief in its area under Regulations 44 and 45 of the Community Infrastructure Levy Regulations 2010 (as amended).

Somerset West and Taunton Council will be offering this relief from 12/04/2016.

The discretionary charitable relief shall be given at the rate of 50% of the CIL chargeable amount.

Who is eligible for discretionary charitable relief?

In addition to the mandatory relief for charitable institutions under Regulation 43, Somerset West and Taunton Council are also offering discretionary relief to a charity landowner where the greater part of the chargeable development will be held as an investment from which the profits are applied for charitable purposes and they meet the requirements of Regulations 44 and 45 of the Community Infrastructure Levy Regulations 2010 (as amended):

To qualify for relief under Regulation 44:

- The claimant must be a charitable institution and own a material interest in the relevant land whether solely or jointly with other charitable institutions.
- The whole or greater part of the chargeable development must be used as an investment from which the profits will be applied for charitable purposes.

To qualify for relief under Regulation 45:

- The claimant must be a charitable institution and own a material interest in the relevant land whether solely or jointly with other charitable institutions.
- The chargeable development must be used wholly or mainly for charitable purposes.
- The chargeable development to be used for charitable purposes must be occupied, or under the control of, a charitable institution.
- The claimant would have been exempt under Regulation 43 but the exemption would constitute State aid.

Discretionary charitable relief under Regulations 44 and 45 can only be granted where Somerset West and Taunton Council are satisfied that the relief would not need to be notified to, and approved by, the European Commission.

How do I apply for discretionary charitable relief?

A relief claim form is available at:

www.planningportal.gov.uk/planning/applications/howtoapply/whattosubmit/cil

Please email completed forms to planning@somersetwestandtaunton.gov.uk

or post them to:

The CIL Officer

Somerset West and Taunton Council

PO Box 866

Taunton

TA1 9GS

Further Information

Further information on CIL is available on the Councils website at:

<https://www.somersetwestandtaunton.gov.uk/planning-policy/cil/>

If you have any questions relating to CIL at Somerset West and Taunton Council please contact:

Email: planning@somersetwestandtaunton.gov.uk

Tel: 01823 219548