

New Forest District Council Local Development Framework

Community Infrastructure Levy
Discretionary Charitable Relief Policy

New Forest District outside the National Park

April 2015

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

New Forest District Council hereby gives notice that discretionary charitable and charitable investment relief is available in its area.

Anyone wishing to claim relief for exceptional circumstances must follow the procedure set down in Regulation 47 of The Community Infrastructure Levy Regulations 2010.

A relief claim form is available at on the website of the planning portal at:
<http://www.planningportal.gov.uk/planning/applications/howtoapply/whattosubmit/cil>

When can discretionary charitable relief be offered?

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

The powers to offer discretionary charitable relief can be activated and deactivated at any point after the CIL Charging Schedule is approved. New Forest District Council will be offering this relief from 6 April 2015.

Who is eligible for discretionary charitable relief?

In addition to the mandatory relief for charitable institutions under Regulation 43, New Forest District 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 Regulation 44 and 45 of the CIL Regulations.

How do I apply for exceptional circumstances relief?

You must submit the claim using Form 2: Claiming Exemption or Relief which is available at <http://www.planningportal.gov.uk/planning/applications/howtoapply/whattosubmit/cil>
The application must be made prior to the commencement of development.

The Council will advise you of its decision as soon as practicable following receipt of the relevant form and documents.

Are there disqualifying events for exceptional circumstances relief?

For seven years after the commencement of development (the 'clawback period'), you must inform New Forest District when a disqualifying event happens. This must be done within 14 days of the disqualifying event. 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.

A disqualifying event is one or more of the following:

- change of purpose: the owner of the interest in the land in which relief was given ceases to be eligible for charitable relief (i.e. the owner ceases to be a charitable institution or uses the building for an ineligible use),
- change of ownership: the whole of the interest in the land in which relief was given is transferred to a person who is not eligible for charitable relief, or
- change of leasehold: the lease under which the interest in the land is held is terminated, and the owner of the reversion is not eligible for charitable relief