

Appendix C

Community Infrastructure Levy Discretionary Charitable Relief Policy

In accordance with the Community Infrastructure Levy Regulations 2010 (as amended),

Stroud District 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).

Stroud District Council will be offering this relief from 01/04/2017.

The discretionary charitable relief shall be given at the rate of 25% of the CIL chargeable amount.

Who is eligible for discretionary charitable relief?

In addition to the mandatory exemption for charitable institutions under Regulation 43, Stroud District Council is 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):

Regulation 44:

To qualify for this relief:

- 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.

Regulation 45:

To qualify for this relief the claimant must be a charitable institution which would be exempt from CIL pursuant to regulation 43 but for the relief applied for being State Aid. For the relief to be available in this case the Council must be satisfied that the aid is not notifiable to the European Commission.

Are there disqualifying events for discretionary charitable relief?

For seven years after the commencement of development (the 'clawback period'), you must inform Stroud District Council 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.

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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

How do I apply for discretionary charitable relief?

A relief claim form is available at:

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

The application must be made prior to the commencement of development.

Please email completed forms to cil@stroud.gov.uk or post them to:

The CIL Officer

Stroud District Council

Ebley Wharf

Stroud GL5 4UB

Further information on CIL is available on the Council's website at:

www.stroud.gov.uk/cil