
DRAFT STATUTORY INSTRUMENTS

2010 No.

The Community Infrastructure Levy Regulations 2010

PART 6

EXEMPTIONS AND RELIEF

Withdrawal of charitable relief

48.—(1) This regulation applies if charitable relief is granted and one of the following (“the disqualifying event”) occurs before the end of the clawback period—

- (a) the owner of a relevant interest ceases to be eligible for charitable relief;
- (b) the whole of a relevant interest is transferred to a person who is not eligible for charitable relief; or
- (c) a relevant interest which is a lease is terminated before the end of its term and the owner of the reversion is not eligible for charitable relief.

(2) The charitable relief granted in respect of the relevant interest is withdrawn and the relevant person is liable to pay an amount of CIL equal to the withdrawn relief.

(3) The relevant person must notify the collecting authority in writing of the disqualifying event before the end of the period of 14 days beginning with the day on which the disqualifying event occurs.

(4) In this regulation—

“relevant interest” means an interest in land in respect of which charitable relief was granted; and

“relevant person” means the owner of the relevant interest immediately before the disqualifying event occurs.