



# Planning Act 2008

## 2008 CHAPTER 29

### PART 11

#### COMMUNITY INFRASTRUCTURE LEVY

#### 210 Charities

- (1) CIL regulations must provide for an exemption from liability to pay CIL in respect of a development where—
  - (a) the person who would otherwise be liable to pay CIL in respect of the development is a relevant charity in England and Wales, and
  - (b) the building or structure in respect of which CIL liability would otherwise arise is to be used wholly or mainly for a charitable purpose of the charity within the meaning of section 2 of the Charities Act 2006 (c. 50).
- (2) CIL regulations may—
  - (a) provide for an exemption from liability to pay CIL where the person who would otherwise be liable to pay CIL in respect of the development is an institution established for a charitable purpose;
  - (b) require charging authorities to make arrangements for an exemption from, or reduction in, liability to pay CIL where the person who would otherwise be liable to pay CIL in respect of the development is an institution established for a charitable purpose.
- (3) Regulations under subsection (1) or (2) may provide that an exemption or reduction does not apply if specified conditions are satisfied.
- (4) For the purposes of subsection (1), a relevant charity in England and Wales is an institution which—
  - (a) is registered in the register of charities kept by the Charity Commission under section 3 of the Charities Act 1993 (c. 10), or
  - (b) is a charity within the meaning of section 1(1) of the Charities Act 2006 but is not required to be registered in the register kept under section 3 of the Charities Act 1993.

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*Status: Point in time view as at 26/11/2008. This version of this provision has been superseded.*

**Changes to legislation:** *Planning Act 2008, Section 210 is up to date with all changes known to be in force on or before 27 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

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- (5) In subsection (2), a charitable purpose is a purpose falling within section 2(2) of the Charities Act 2006; but CIL regulations may provide for an institution of a specified kind to be, or not to be, treated as an institution established for a charitable purpose.

**Status:**

Point in time view as at 26/11/2008. This version of this provision has been superseded.

**Changes to legislation:**

Planning Act 2008, Section 210 is up to date with all changes known to be in force on or before 27 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.