
STATUTORY INSTRUMENTS

2010 No. 948

The Community Infrastructure Levy Regulations 2010

PART 8

ADMINISTRATION

[^{F1}Abatement: implementation of a different planning permission

74B.—(1) This regulation applies where—

- (a) a chargeable development has been commenced under a planning permission (A);
- (b) a different planning permission (B) has been granted for development on all or part of the land on which the chargeable development under A is authorised to be carried out; and
- (c) the charging authority receives notice from a person who has assumed liability to pay CIL in relation to B that the chargeable development under A will cease to be carried out and that the chargeable development under B will commence.

(2) Where this regulation applies a person who has assumed liability to pay CIL in relation to B may request that the charging authority credits any CIL paid in relation to A against the amount due in relation to B.

(3) To be valid a request under paragraph (2) must be—

- (a) made before the chargeable development under B is commenced; and
- (b) accompanied by proof of the amount of CIL that has already been paid.

(4) Subject to the following paragraphs of this regulation, the charging authority must grant any valid request made under paragraph (2).

(5) This regulation does not apply where B is a planning permission granted under section 73 of TCPA 1990.

(6) Any CIL paid in relation to A can only be credited against the CIL due in relation to B to the extent that the CIL paid in relation to A relates to buildings (“relevant buildings”) that—

- (a) have not been completed when the request is made; and
- (b) are not taken into account in reducing the chargeable amount in relation to B through the operation of regulation 40 [^{F2}and Schedule 1].

(7) Where—

- (a) B is a phased planning permission; and
- (b) the amount to be credited against the CIL due in relation to B is greater than the amount due in relation to the first phase of B commenced after a request under this regulation has been granted,

the remainder must be credited against the next phase or phases of B until there is no remainder.

(8) Paragraph (9) applies where—

- (a) a request under paragraph (2), which is a valid request, is made in respect of the amount due in relation to B;
- (b) a relevant building is completed under A after the valid request is made (whether the completion occurs before or after the chargeable development under B commences); and
- (c) a reduced amount of CIL is paid in relation to B as a result of the grant of the request under this regulation.

(9) Where this paragraph applies the person who was granted the abatement under this regulation must pay to the collecting authority an amount equal to the amount of CIL paid in relation to that relevant building which was credited against the amount due in relation to B.

(10) For the purposes of this regulation the amount payable under paragraph (9), if paid, is to be treated as CIL paid in relation to B.

(11) Abatement may be granted more than once in relation to a planning permission.

(12) Paragraph (13) applies where a request under paragraph (2) in respect of the amount due in relation to B is made within the period ending three years after the grant of A and that request is granted.

(13) Where this paragraph applies, any parts of buildings which—

- (a) were demolished under A,
- (b) were taken into account in reducing the chargeable amount in relation to A through the operation of regulation 40 ^[F3]and Schedule 1],
- (c) would have been taken into account under regulation 40 ^[F3]and Schedule 1] in relation to B had they not been demolished, and
- (d) are not otherwise taken into account under regulation 40 ^[F3]and Schedule 1],

are to be taken into account under regulation 40 in relation to B as if they are parts of in-use buildings that are to be demolished before the completion of the chargeable development under B (or, if B is a phased permission, in relation to the first phase of B).

(14) The difference between the amount paid in relation to A and amount due in relation to B after any abatement has been granted under this regulation is not to be treated as an overpayment for the purposes of regulation 75.]

Textual Amendments

- F1** Reg. 74B inserted (24.2.2014) by The Community Infrastructure Levy (Amendment) Regulations 2014 (S.I. 2014/385), regs. 1, **9(9)**
- F2** Words in reg. 74B(6)(b) inserted (E.) (1.9.2019) by The Community Infrastructure Levy (Amendment) (England) (No. 2) Regulations 2019 (S.I. 2019/1103), regs. 1, **5(8)** (with regs. 1(3), 13)
- F3** Words in reg. 74B(13) inserted (E.) (1.9.2019) by The Community Infrastructure Levy (Amendment) (England) (No. 2) Regulations 2019 (S.I. 2019/1103), regs. 1, **5(9)** (with regs. 1(3), 13)

Changes to legislation:

There are currently no known outstanding effects for the The Community Infrastructure Levy Regulations 2010, Section 74B.