



COMMUNITY INFRASTRUCTURE LEVY (CIL) **EXEMPTION AND RELIEF GUIDANCE #1:** **RESIDENTIAL EXTENSION OR ANNEX EXEMPTION**

This guide explains how to claim exemption from CIL for development which is a residential extension or annex and how your claim is processed.

Eligibility

Residential extension: Your development is eligible if you own a material interest in the house to be extended and you live in the house to be extended as your sole or main residence.

Residential annex: Your development is eligible if you own a material interest in the house the annex will be associated with, you live in the house the annex will be associated with as your sole or main residence and the annex is located wholly within the garden land associate with the house (curtilage).

Process

1. You must submit your claim before the development starts by completing Form 2: Assumption of Liability and either Form 8: Self Build Residential Annex Exemption Claim Form or Form 9: Self Build Residential Extension Exemption Claim Form (available on the [Planning Portal](#)) and include all documents set out in the form.
2. Your claim will be valid if it includes all the information and documents required. You must also hand sign the form in the interests of Fraud Prevention.
3. When we receive your claim, we will contact you if there is any information or documents missing.
4. As soon as possible after receiving your valid claim we will notify you in writing of our decision (subject to State Aid rules).

5. You must not start your development until you receive our decision on your claim.
6. If the first liability notice for your development was issued prior to 1 September 2019 and you are granted Annex Relief, you must submit a Form 6: Commencement Notice at least one day prior to commencing works or you will lose your exemption and the CIL Charge will be payable immediately and in full. Late Payment Interest will accrue until the Charge has been paid in full.
7. If the first liability notice for your development was issued after 1 September 2019, you are granted Annex Relief and do not submit a Form 6: Commencement Notice to us at least one day before the day you start your development, you will receive a surcharge to the value of 20% of the CIL charge that would have been payable, or £2,500.00, whichever is the lower amount. Your exemption will remain in place.
8. You do not need to submit a Form 6: Commencement Notice if you have been granted Exemptions Relief.
9. We will monitor the start of your development and receipt of a commencement notice.
10. Any exemption for a residential annex will be withdrawn if, within 3 years of the date of the Building Regulations completion certificate (or equivalent) for the annex, any of the following 'disqualifying events' occur:
 - The main house is used for any purpose other than a single house.
 - The annex is let.
 - The sale of the house or annex unless they are sold at the same time to the same person.
11. You must tell us in writing within 14 days of any disqualifying event occurring.
12. If a disqualifying event occurs and you fail to tell us we will send you a demand notice (invoice) for the full, non-exempted, amount of CIL payable for your development. Surcharges may also be applicable.
13. You must pay the amount set out in the demand notice.

Further help

If you have any questions or need help please contact the Infrastructure team.

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