



## **COMMUNITY INFRASTRUCTURE LEVY (CIL)** **EXEMPTION AND RELIEF GUIDANCE - OVERVIEW**

This guidance explains what exemptions / relief from CIL are available for development in the Babergh and Mid Suffolk areas, what you need to do to claim such exemptions / relief and what else you need to know about exemptions / relief.

### What types of exemptions / relief are available?

You can claim exemption / relief from CIL if your development is for any of the following:

1. A residential extension
2. A residential annex
3. A self-build dwelling
4. Building(s) to be used wholly or mainly for charitable purposes.
5. Social housing.

There is no 'discretionary charitable relief' or 'exceptional circumstances relief' from CIL in the Babergh and Mid Suffolk areas.

### How do I know if my development is eligible for exemption / relief?

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

**Residential annex:** Your development is eligible if you own a material interest in the dwelling the annex will be associated with, you occupy the dwelling the annex will be associated with as your sole or main residence and the annex is located wholly within the curtilage of the main dwelling.

**Self-build dwelling:** Your development is eligible if it comprises a dwelling built by you (or following a commission by you) and it is occupied by you as your sole or main residence for three years from completion.

**Buildings for charities:** Your development is eligible if you own a material interest in the land, you are a charitable institution and the development will be used wholly or mainly for charitable purposes.

**Social housing:** Your development is eligible if it comprises 'qualifying dwellings' or 'qualifying communal development' (see Social Housing relief guidance).

What else do I need to know?

You must submit your claim to the CIL team using the relevant form and you must not start your development until you receive our decision.

Your Claim will only be valid if you have assumed liability for the development by submitting Form 2: Assumption of Liability.

If you are making a Self-build Claim, you must hand sign your exemption form in the interests of Fraud Prevention.

If your eligibility for exemption or relief changes after we have granted your claim you may have to pay CIL (see guidance for your type of claim).

How do I claim?

Please refer to the guidance notes for the type of claim you want to make, which can be found on the [Babergh and Mid Suffolk web site](#).

1. Residential extension or annex exemption:
2. Self-build dwelling exemption
3. Exemption for charities
4. Social housing relief

Who do I contact for further information?

Please contact the Infrastructure team if you need any further information.

[infrastructure@baberghmidsuffolk.gov.uk](mailto:infrastructure@baberghmidsuffolk.gov.uk)