



LONDON BOROUGH OF LAMBETH

COMMUNITY INFRASTRUCTURE LEVY

STATEMENT OF AVAILABILITY OF DISCRETIONARY CHARITABLE RELIEF UNDER REGULATION 44

In accordance with Regulation 46 of the Community Infrastructure Levy (CIL) Regulations 2010, the Council hereby gives notice that discretionary charitable relief is available in the London Borough of Lambeth under Regulation 44.

This policy statement has been in effect since 1 October 2014 and the Council will continue to accept claims for discretionary charitable relief under Regulation 44.

Discretionary charitable relief under Regulation 44 must be claimed for and approved prior to the commencement of the chargeable development by completing the CIL Relief Form (form 10).

In order to qualify for relief under Regulation 44 the following must apply:

- the claimant owns a material interest in the relevant land and is a charitable institution; and
- the whole or greater part of the chargeable development will be used as an investment where the profits will be applied for charitable purposes (whether for the claimant's charitable institution or the claimant's institution and other charitable institutions).

There may be instances where the development ceases to be eligible for relief under Regulation 44.

Subject to the requirements of the Community Infrastructure Levy Regulations 2010, the Council will consider validly made claims for relief under Regulation 44 according to the individual circumstances of each case and the merits of the claim made.

The Council will decide the amount of any relief to be granted. If the Council decides to introduce further criteria in relation to relief under this Regulation, these criteria will be published by way of revision to this policy statement.

For further information on these reliefs and how to apply for them, please see Regulations 47 and 48 of the CIL Regulations 2010.

Note:

This statement only applies to the collection of Lambeth CIL, and does not apply to the Mayor of London's CIL.