

STATUTORY INSTRUMENTS

**2010 No. 948**

**The Community Infrastructure Levy Regulations 2010**

**PART 6**

**EXEMPTIONS AND RELIEF**

**[<sup>F1</sup>Withdrawal of the exemption for residential annexes**

**42C.**—(1) This regulation applies if an exemption for residential annexes is granted and a disqualifying event occurs before the end of the clawback period.

(2) For the purposes of this regulation, a disqualifying event is—

- (a) the use of the main dwelling for any purpose other than as a single dwelling;
- (b) the letting of the residential annex; or
- (c) the sale of the main dwelling or the residential annex unless they are sold at the same time to the same person.

(3) Where this regulation applies the relevant person is liable to pay—

- (a) an amount of CIL equal to the amount of CIL that would have been payable on commencement of the development if the exemption had not been granted; <sup>F2</sup>...

<sup>F2</sup>(b) .....

(4) The relevant person must notify the collecting authority in writing of the disqualifying event before the end of the period of 14 days beginning with the day on which the disqualifying event occurs.

(5) As soon as practicable after receiving the notice of the disqualifying event, the collecting authority must notify the relevant person in writing of the amount of CIL payable under paragraph (3).

(6) In this regulation—

- (a) “main dwelling” and “residential annex” have the same meaning as in regulation 42A; and
- (b) “relevant person” means the person benefitting from the exemption for residential annexes in respect of the dwelling which has ceased to qualify for the exemption.]

**Textual Amendments**

**F1** Regs. 42A-42C inserted (24.2.2014) by [The Community Infrastructure Levy \(Amendment\) Regulations 2014 \(S.I. 2014/385\)](#), reg. 1, **7(1)**

**F2** Reg. 42C(3)(b) and word omitted (31.12.2020) by virtue of [The State Aid \(Revocations and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1470\)](#), reg. 1(2), **Sch. 2 para. 11(6)** (with Sch. 3)

**Changes to legislation:**

There are currently no known outstanding effects for the The Community Infrastructure Levy Regulations 2010, Section 42C.