



Community Infrastructure Levy (CIL) Statement of Discretionary Charitable Relief

In accordance with Regulation 46 of the Community Infrastructure Regulations 2010 (as amended), this document gives notice that discretionary charitable relief for investment activities is available in the Wakefield District under Regulation 44.

- Claims for relief will be accepted from the implementation date of the Wakefield CIL Charging Schedule, which is 1 April 2016.
- Subject to the requirements as set out in the CIL Regulations 2010 (as amended), the following are the circumstances in which discretionary charitable relief will be granted by Wakefield Council:
 - Where a charitable institution is otherwise liable for the CIL, and the whole or greater part of the development will be held by the charitable institution as an investment from which the profits will be applied for charitable purposes,
 - That portion of the chargeable development to be held as an investment will not be occupied by the claimant for ineligible trading activities, and,
 - The relief would not constitute notifiable State Aid.

Claims for Discretionary Charitable Relief should be made on *Community Infrastructure Levy Form 2: Claiming Exemption or Relief*. Forms must be received by the Council and the Council must notify its approval of relief prior to the commencement of the development.