

## **CIL Guidance Note 7**

# **Exemption for Self Build Extensions and Annexes.**

Anyone who is extending their own property, or building a new property to occupy as their primary residence, can claim relief from CIL provided their proposals meet the criteria.

**Please note this is not an automatic process and must be applied for and a decision received on the relief, before work starts on site.** You must also assume liability for the development and send us a CIL Commencement Notice before work starts in order for the exemption to be valid, otherwise the CIL charge becomes payable in full.

There are two types of self build exemption available,

- Exemption for new self build dwellings or
- Exemption for domestic extensions or annexes

(Residential extensions below 100 square metres are already exempt from the levy under the minor development exemption).

### **SELF-BUILD EXEMPTION FOR EXTENSIONS AND RESIDENTIAL ANNEXES**

People who extend their own homes or erect residential annexes within the grounds of their own homes are exempt from the levy, provided that they meet the criteria laid down in Regulations 42A and follow the procedures in 42B.

These criteria are that you must -

- have a material interest in the main dwelling (own or have a leasehold of 7 or more years)
- occupy it as your main or sole residence.

and

- A residential annex must be wholly within the curtilage of the main dwelling and comprises one dwelling
- A residential extension is an enlargement to the main dwelling

In addition the relief must not be notifiable state aid.

### **What evidence is required?**

A Self Build Annex or Extension Claim Form must be submitted by the claimant alongside an Assumption of Liability Notice before the development commences.

In order for you to benefit from the exemption you must submit a Commencement Notice prior to starting work on site. CIL will become payable in the event of work starting before the Council's decision on the exemption claim or failure to submit the Commencement Notice prior to work starting on site.

For annexes the chargeable amount (i.e. the levy that would have been payable if the exemption had not been granted) will be registered against the property as a "local land charge" in the Council's local land charges register for three years from completion.

Under Regulation 42 C an Annex will cease to qualify for self build exemption if any of the following events occur within three years of completion:-

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

If a disqualifying event occurs you must notify the Council in writing within 14 days. Where this is not done you will become liable for the levy charge that would have been payable on commencement of development had exemption not been granted.

Completion for the purposes of CIL exemption is defined as issuing of a compliance certificate for this development under either Regulation 17 (completion certificates) of the Building Regulations 2010 or Section 51 of the Building Act 1984 (final certificate).

NOTE: This Guidance Note does not set out the Community Infrastructure Levy regulations in detail and is simply a summary of the relevant provisions. You should seek your own advice if you are in any doubt as regards how the Community Infrastructure Levy operates or affects your own position.

Further information can be found in Paragraph 145 in the guidance using the following link -

<http://planningguidance.communities.gov.uk/blog/guidance/community-infrastructure-levy/relief/>