



**COMMUNITY
INFRASTRUCTURE LEVY (CIL)**
Guidance for self build developers



PLYMOUTH
CITY COUNCIL

INTRODUCTION

There is a set process which requires four steps to be undertaken within the required timescales identified by the CIL Regulations 2010 (as amended).

STEP 1

Must be completed at the point of planning application

STEP 2

Should be completed as soon after grant of approval as possible to give sufficient time for paperwork to be processed and allow a relief claim to be considered

STEP 3

Must be completed before the applicant commences their development

STEP 4

Must be undertaken following completion of the build

NOTES: Claimants should be aware that in making a claim, they are committing to occupy the dwelling that is the subject of the exemption claim as their main residence for 3 years after completion of the build.

All the forms you will need are here:

https://www.planningportal.co.uk/info/200136/policy_and_legislation/70/community_infrastructure_levy/5

Forms and additional paperwork can be submitted to CIL@plymouth.gov.uk

CIL is registered as a land charge.

STEP 1 - with planning application

A. Submit **CIL Form 1 – Additional Information**

STEP 2 - as soon as possible after planning approval

A. Submit **CIL Form 2 – Assumption of Liability** (or **Form 3 – Transfer of Assumed Liability** if the original liability is in the name of another person)

B. If you are the landowner, with above, provide evidence of Land Ownership – Land Title deed and plan (from Land Registry)

STEP 3 - as soon as possible after planning approval and before any development commences

A. Discharge any pre-commencement planning conditions

B. Submit **CIL Form 6 – Commencement Notice**

C. Submit **CIL Form 7 Part 1 – Self Build Exemption Claim Part 1**. By signing and submitting the form, the liable person is self-certifying and confirming:

- the name and address of the person(s) claiming liability
- the project is a 'self build project' for purposes of the exemption set out within the regulations
- the applicant/s will occupy the premises as their principal residence for a period of three years from completion
- the applicant/s will provide the required supporting documentation on project completion to confirm their development qualifies for relief; and
- the amount of *de minimis* state aid received by the applicant/s in the last three years prior to the submission of the application for relief (view more information on state aid on GOV.UK <https://www.gov.uk/guidance/community-infrastructure-levy>)

D. Await acknowledgement from the Plymouth City Council confirming the amount of exemption granted

STEP 4 - Within six months of the date of the compliance certificate for the development being issued

Submit CIL Form 7 Part 2 – Self-build Exemption Claim Part 2, with required evidence below and await acknowledgement from the LPA of the Part 2 claim decision.

All of the following:

- A completion certificate for the development issued under either Regulation 17 (compliance certificates) of the Building Regulations 2010 or Section 51 of the Building Act 1984 (final certificates)
- Title deeds of the property
- Council tax certificates

Two of the following as evidence to support the dwelling being occupied as a person's sole or main residence:

- Recent utility Bill
- Recent bank Statement
- Confirmation of Local Electoral Roll Registration

One of the following:

- An approved claim from HM Revenue and Customs under 'VAT431NB:VAT refunds for DIY housebuilders'
- Proof of a specialist Self Build or Custom Build Warranty
- Proof of an approved Self Build or Custom Build Mortgage from a bank or building society

IMPORTANT NOTES

If the development commences without the required paperwork, prior to our acknowledgement of the first part of your claim, or the CIL process is not followed, the full CIL will become immediately due. Additional late payment interest will be added and surcharges may also be applied.

Self-build relief will be withdrawn where a disqualifying event occurs up to three years from the date of the compliance certificate. A disqualifying event is:

1. Any change in relation to the self-build housing or self-build communal development where it ceases to be self-build housing or self-build communal development;
2. Failure to submit Self Build Exemption Claim Form: Part 2 and the relevant evidence within six months of the date of the compliance certificate;
3. The letting out of a whole dwelling or building that is self-build housing or self-build communal development;
4. The sale of the self-build housing; or
5. The sale of the self-build communal development.

Where a disqualifying event occurs, the beneficiary of the relief is liable to pay an amount of CIL equal to the amount of CIL that would have been payable on commencement of development had relief not been granted.

Where a disqualifying event occurs, the beneficiary of relief must also notify the Council, in writing, within 14 days of the disqualifying event. Where this is not done, a surcharge equal to the lesser amount of 20 per cent of the chargeable amount or £2,500 may be applied. The Council will calculate what clawback is payable, and notify the beneficiary in writing of the withdrawn amount and how this has been calculated. Alongside this, a new liability notice will be issued and a demand notice will be served to collect the clawback.

If any of these disqualifying events occur within three years, the CIL Regulations require that we withdraw any relief that has been granted. The levy, late payment interest and any additional surcharges that we may apply will then be immediately due.

Link to forms: https://www.planningportal.co.uk/info/200126/applications/70/community_infrastructure_levy

