



Discretionary Charitable Relief from the Community Infrastructure Levy (CIL) made under Regulation 45 of the Community Infrastructure Levy Regulations (2010) as amended

Takes effect on 14 November 2016

From 14 November 2016, Bristol City Council invites claims for Discretionary Charitable Relief from CIL made under Regulation 45. The criteria for such claims are as follows:

1. The charitable institution is unable to claim Mandatory Charitable Relief from CIL under Regulation 43 because the claim would fail solely on State aid grounds.
2. The charitable institution claiming Discretionary Charitable Relief from CIL has not received a total of more than €200,000 of De Minimis State aid during the current fiscal year and the two previous fiscal years prior to the date that the claim for Discretionary Charitable Relief from CIL is made.
3. The granting of Discretionary Charitable Relief from CIL must not result in the charitable institution receiving a total of more than €200,000 of De Minimis State aid during the current fiscal year and the two previous fiscal years prior to the date that the claim for Discretionary Charitable Relief from CIL is granted

The charitable institution will be required to provide evidence of all De Minimis State aid received during the previous three years. This includes but is not limited to Lottery funding, Arts Council funding, grants from the Local Authority, business support from a public entity such as Business Link and tax rebates not available to all businesses. It does not include aid given under the General Block Exemption Regulation (GBER)

Claims complying with the above three criteria will be considered for Discretionary Charitable Relief from CIL.

Discretionary Charitable Relief from CIL will initially be made available for a period of one year, and will be reviewed at the end of this period.

Information about State aid can be found at the following weblinks:

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

<http://www.out-law.com/en/topics/eu--competition/state-aid1/-introduction-to-state-aid/>

For further information about the Community Infrastructure Levy please email cil@bristol.gov.uk or phone (0117) 903 6724.