

*The Council has previously refused to grant exemption from CIL to charities from the Community Infrastructure Levy ("CIL") pursuant to Regulation 43 of the Community Infrastructure Regulations 2010 ("the Regulations") on the basis that to do so would constitute state aid for the purpose of Regulation 43(2)(c) of the Regulations even where the quantum of the proposed aid did not exceed the de minimis threshold of 200,000 Euros within a three year period.*

*The Council now accepts (with the intent that it be bound by this acceptance unless and until a court of competent jurisdiction concludes otherwise or such legislation is amended or repealed) that aid below the de minimis threshold is not "state aid" for the purposes of regulation 43(2)(c) of the Community Infrastructure Regulations 2010.*

*This means that subject to all the other procedural requirements in the Regulations being complied with, and the de minimis threshold not being breached (including the requirement for aggregation of all aid in a three year period) regulation 43(2)(c) does not prevent the application of the exemption and CIL will not be payable.*