# Building Safety Levy: Exemption and evidence requirements

**Exempt persons:**
Building work of any kind is exempt from the Building Safety Levy if it is built by an 'exempt person'.

The full exemption criteria are set out in [regulation 13 of the Building Safety Levy (England) Regulations 2025](), but is defined as:

> (1) Exempt person means—
> > (a) a non-profit registered provider of social housing;
> > (b) a company that is a wholly-owned subsidiary of a non-profit registered provider of social housing.
>
> (2) For the purposes of paragraph (1), a company is a wholly-owned subsidiary of a non-profit registered provider of social housing (the "registered provider") if the company has no members except—
> > (a) the registered provider or persons acting on behalf of the registered provider;
> > (b) the registered provider's wholly-owned subsidiaries or persons acting on behalf of the registered provider's wholly-owned subsidiaries.

**Note:** Joint ventures are not 'exempt persons' unless each party in the joint venture is itself exempt, that is, a non-profit registered provider of social housing, or a wholly owned subsidiary of a non-profit registered provider of social housing.

**Examples of evidence where the client is an exempt person** (see chapter 11.4 Building Safety Levy: Guidance - Section 3: Advice for developers of residential buildings - Guidance - GOV.UK)

**Examples of evidence for affordable/supported housing or registered providers:**

- Section 106 Agreements
- Signed unilateral undertaking
- Planning decision notice/conditions
- Associated planning documents and approved plans
- Client's/client's parent company registration numbers
- Certified copy of an exchanged contract with a registered provider of social housing
- Occupancy/tenancy arrangements
- Evidence of ownership arrangements
- Affordable housing/allocation schedules
- Registered provider agreements
- Funding arrangements
- Operational management information
- Company information

**Note:** The local authority may request additional information where the evidence provided is insufficient to determine whether an exemption applies. Failure to provide requested information may result in delays to the levy assessment. Also, submission of evidence does not guarantee that an exemption will be granted. Exemption status will be determined following assessment of the information and evidence submitted.