

Building Safety Levy

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The Building Safety Levy is part of the Government's wider approach to ensure industry contributes to the costs of remediating building safety defects, while protecting leaseholders and taxpayers. Revenue raised through the levy will support remediation efforts and help make affected buildings safer for residents.

From 1 October 2026 the Building Safety Levy will apply to building control applications and initial notices for all new residential development in England, unless exempted. Full links to the regulations and guidance are provided at the end of this document.

The levy is charged on relevant building control applications and notices. Building control full plans applications / initial notices / high rise building (HRB) applications for works providing at least 1 dwelling or a bedspace in Purpose Built Student Accommodation will have to include information for the purposes of the levy, otherwise the application may be rejected (or in the case of initial notices, local authority building control must reject the initial notice if levy information has not been included). Developers will need to provide further information for levy calculation at commencement notice stage.

- Local authorities with building control responsibility will act as levy collecting authorities. The levy is charged based on residential floorspace. Rates vary by local authority and whether the development is on previously developed land (which attracts a 50% discount). Rates are published in the rates table [Building Safety Levy: Guidance - Section 2: Levy rates and calculations - Guidance - GOV.UK](#).
- Affordable housing, supported housing and any housing built by non-profit registered providers (and their wholly-owned subsidiaries) is exempt from the charge.
- Small developments with fewer than ten units are exempt from the levy charge. The regulations list other types of building that are exempt.
- The levy charge is calculated by collecting authorities after applicants supply levy information and evidence at commencement notice stage. Payment must be made to the collecting authority prior to the earlier of occupation or completion .
- If a residential developer wishes to dispute the levy charge, a refund amount or the decision not to issue a refund, they can request a review by the collecting authority within 28 days. If a developer remains in dispute they can appeal the matter to the First Tier Tribunal.
- Failure to pay the levy will mean the building control authority will withhold the completion certificate or reject any final certificate until full payment has been received.

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For further information on the levy please see the following publications by the UK government.

- The Regulations [The Building Safety Levy \(England\) Regulations 2025](#)
The Building Safety Levy (Amendment) (England) Regulations 2026- [The Building Safety Levy \(Amendment\) \(England\) Regulations 2026](#)
- Levy Guidance (Guidance, with methodology note, process maps and proformas) [Building Safety Levy: Guidance - Guidance - GOV.UK](#)
- Direct link to levy rates [Building Safety Levy: Guidance - Section 2: Levy rates and calculations - Guidance - GOV.UK](#)