

The following do not pay the levy:

- development of less than 100 square metres, unless this consists of one or more dwelling and does not meet the self-build criteria below, in which case the levy is payable (see [regulation 42](#) on minor development exemptions);
- buildings into which people do not normally go ([regulation 6\(2\)](#));
- buildings into which people go only intermittently for the purpose of inspecting or maintaining fixed plant or machinery ([regulation 6\(2\)](#));
- structures which are not buildings, such as pylons and wind turbines;
- specified types of development which local authorities have decided should be subject to a 'zero' rate and specified as such in their charging schedules.