

### **1.0 Introduction to Community Infrastructure Levy (CIL) Review and Appeal Guidance**

Stroud District Council (SDC) implemented CIL on 01/04/2017 following adoption in February 2017. The CIL Regulations 2010 (as amended) provide mechanisms for an appeal by the liable party of the levy, either against the levy calculation or an enforcement procedure instigated by SDC as the CIL Charging Authority.

The CIL Regulations, Part 10: Appeals, inform that an appeal may be made where the liable party can demonstrate the following:

- The Charging Authority incorrectly calculated the amount of CIL.
- The Charging Authority incorrectly apportioned liability between landowners.
- The Charging Authority incorrectly determined Charitable Relief.
- The Charging Authority incorrectly determined Self-Build exemption.
- The Charging Authority incorrectly applied surcharges.
- The Charging Authority incorrectly deemed the development to have commenced.
- The Charging Authority incorrectly issued a stop notice for non-payment.

These are the only provisions through the CIL Regulations by which to appeal. There is no mechanism by which to contest if the development is liable or not.

Your application will be liable if you are creating new floor space that falls into a category of the SDC Charging Schedule:

- Residential sites (not including older people's housing and sites within the Stroud Valleys exemption zone)
- Supermarkets and Retail Warehouses

And if the development is:

- Creating a dwelling
- Increasing the floor area by 100sqm or more
- Converting a building that has not been in use <sup>^</sup>

*<sup>^</sup> The definition of lawful use is contained in Regulation 40 (11) of the CIL Regulations 2010 as (amended). This states that an "in use building" is a building which "contains a part that has been in lawful use for a continuous period of at least six months within the period of three years ending on the day planning permission first permits the chargeable development".*

The SDC Charging Schedule is available in full at:

<https://www.stroud.gov.uk/environment/planning-and-building-control/community-infrastructure-levy-cil/liable-development-and-charging-schedule>.

## 2.0 The process for making an appeal

Regulation and Appeal Type	Information on the regulation, how you submit an appeal and to which organisation	Guidelines and limitations on submitting a CIL review or appeal request
<p><b>113</b></p> <p><b>Review of Chargeable Amount</b></p>	<p>Pre-cursor to submission of a formal appeal to the relevant body under Regulation 114, where the liable party believes the calculation to have been carried out incorrectly.</p> <p>A person may not request a review of an earlier decision made on an earlier review nor once the relevant development has been commenced.</p> <p>To request a review, then please email with the subject header of 'Request for review of chargeable amount' to <a href="mailto:CIL@stroud.gov.uk">CIL@stroud.gov.uk</a> .</p> <p>The Charging Authority must issue the decision and reasons for the review decision within 14 days of the review start date.</p> <p>The review must be carried out by a person senior to the person who made the original calculation and who had no involvement in the original calculation.</p>	<p>You can only request a review before the end of the period of 28 days beginning on the date the Liability Notice was issued.</p> <p>A request for review may be accompanied by written representations in connection with the review, in which the Charging Authority must consider as part of the review.</p>
<p><b>114</b></p> <p><b>Chargeable Amount</b></p>	<p>You can submit an appeal to the Valuation Office, for which details of how and what supporting information you will need to provide is available at: <a href="http://app.voa.gov.uk/cil/cil-guidance.html">http://app.voa.gov.uk/cil/cil-guidance.html</a></p> <p>They are contactable on:</p> <p>Tel: 03000 506165            Email: <a href="mailto:cil.appeals@voa.gsi.gov.uk">cil.appeals@voa.gsi.gov.uk</a>            Postal:  <b>Valuation Office Agency</b>            Statutory Valuations Team (CIL)            SVT Hub BP5202            Dunstanburgh House            Benton Park View            Longbenton            Newcastle upon Tyne            NE98 1ZZ</p> <p>If your appeal were to be allowed, then:</p>	<p>You must have previously requested a review as per Regulation 113; and</p> <p>You are aggrieved by the review decision; and /or</p> <p>You were not notified of the review decision within 14 days of the review start date; and/ or</p> <p>You believe the CIL calculation has been calculated incorrectly;</p> <p>You must be making the appeal before the end of 60 days after the liability notice was issued for the original chargeable amount. If the 60 days has lapsed, then you are unable to submit an appeal.</p>

	<ul style="list-style-type: none"> <li>• All demand notices issued by the Collecting Authority in respect of the relevant development before the appeal was allowed cease to have effect.</li> <li>• The VOA Inspector may quash a surcharge imposed by the Charging Authority.</li> </ul>	<p>You must have <b>not</b> commenced development. If development commences prior to the appeal decision, then the appeal will lapse.</p> <p>This is your first appeal under regulation 114 per chargeable development. You cannot submit more than one appeal per chargeable development under this regulation.</p>
<p><b>115</b></p> <p><b>Apportionment of Liability</b></p>	<p>You can submit an appeal to the Valuation Office, for which details of how and what supporting information you will need to provide is available at: <a href="http://app.voa.gov.uk/cil/cil-guidance.html">http://app.voa.gov.uk/cil/cil-guidance.html</a></p> <p>They are contactable on:</p> <p>Tel: 03000 506165  Email: <a href="mailto:cil.appeals@voa.qsi.gov.uk">cil.appeals@voa.qsi.gov.uk</a>  Postal:</p> <p><b>Valuation Office Agency</b>  Statutory Valuations Team (CIL)  SVT Hub BP5202  Dunstanburgh House  Benton Park View  Longbenton  Newcastle upon Tyne  NE98 1ZZ</p> <p>If your appeal were to be allowed, then:</p> <ul style="list-style-type: none"> <li>• All demand notices issued by the Charging Authority in respect of the relevant development before the appeal was allowed cease to have effect.</li> <li>• The VOA Inspector may quash a surcharge imposed by the Charging Authority.</li> <li>• The VOA Inspector will reapportion liability between each material interest in the relevant land.</li> </ul>	<p>You are an owner of a material interest in the land.</p> <p>You are aggrieved at a decision by the Charging Authority of the apportionment of liability.</p> <p>You are making an appeal before the end of the period of 28 days from when the Demand Notice was issued.</p> <p>You must have <b>not</b> commenced development. If development commences prior to the appeal decision, then the appeal will lapse.</p>

<p><b>116</b></p> <p><b>Charitable Relief</b></p>	<p>You can submit an appeal to the Valuation Office, for which details of how and what supporting information you will need to provide is available at: <a href="http://app.voa.gov.uk/cil/cil-guidance.html">http://app.voa.gov.uk/cil/cil-guidance.html</a></p> <p>They are contactable on:</p> <p>Tel: 03000 506165  Email: <a href="mailto:cil.appeals@voa.gsi.gov.uk">cil.appeals@voa.gsi.gov.uk</a>  Postal:  <b>Valuation Office Agency</b>  Statutory Valuations Team (CIL)  SVT Hub BP5202  Dunstanburgh House  Benton Park View  Longbenton  Newcastle upon Tyne  NE98 1ZZ</p> <p>If your appeal were to be allowed, then:</p> <ul style="list-style-type: none"> <li>• The VOA Inspector may amend the amount of charitable relief granted to the appellant.</li> </ul>	<p>You are an interested party who is aggrieved at the decision of the Charging Authority to grant charitable relief on the grounds that the Charging Authority has incorrectly determined the value of interest in land in respect of which the claim was allowed.</p> <p>You are appealing before the end of 28 days from the date the decision on your charitable relief claim was made/issued.</p> <p>Development has <b>not</b> commenced. If the relevant development has commenced before the Valuation Office had notified the appellant of their decision, then the appeal will lapse.</p>
<p><b>116(A)</b></p> <p><b>Exemption for Residential Annexes</b></p>	<p>You can submit an appeal to the Valuation Office, for which details of how and what supporting information you will need to provide is available at: <a href="http://app.voa.gov.uk/cil/cil-guidance.html">http://app.voa.gov.uk/cil/cil-guidance.html</a></p> <p>They are contactable on:</p> <p>Tel: 03000 506165  Email: <a href="mailto:cil.appeals@voa.gsi.gov.uk">cil.appeals@voa.gsi.gov.uk</a>  Postal:  <b>Valuation Office Agency</b>  Statutory Valuations Team (CIL)  SVT Hub BP5202  Dunstanburgh House  Benton Park View  Longbenton  Newcastle upon Tyne  NE98 1ZZ</p> <p><b>If you appeal were allowed, then;</b></p> <ul style="list-style-type: none"> <li>• The VOA inspector may amend the amount of exemption for</li> </ul>	<p>You are an interested party who is aggrieved at the decision of a Charging Authority to grant annexe relief on the grounds that the Charging Authority has incorrectly determined the value of interest in land in respect of which the claim was allowed.</p> <p>You are appealing before the end of 28 days from the date the decision on your residential annexes relief claim was made/issued.</p> <p>Development has <b>not</b> commenced. If the relevant development has commenced before the Valuation Office had notified the appellant of their decision, then the appeal will lapse.</p>

	residential annexes granted to the appellant.	
<b>116(B) Exemption for Self Build</b>	<p>You can submit an appeal to the Valuation Office, for which details of how and what supporting information you will need to provide is available at: <a href="http://app.voa.gov.uk/cil/cil-guidance.html">http://app.voa.gov.uk/cil/cil-guidance.html</a></p> <p>They are contactable on:</p> <p>Tel: 03000 506165 Email: <a href="mailto:cil.appeals@voa.gsi.gov.uk">cil.appeals@voa.gsi.gov.uk</a> Postal: <b>Valuation Office Agency</b> Statutory Valuations Team (CIL) SVT Hub BP5202 Dunstanburgh House Benton Park View Longbenton Newcastle upon Tyne NE98 1ZZ</p> <p>The VOA inspector may amend the amount of exemption for self build relief granted to the appellant.</p>	<p>You are an interested party who is aggrieved at the decision of a Charging Authority to grant self build relief on the ground that the Charging Authority has incorrectly determined the value of interest in land in respect of which the claim was allowed.</p> <p>You are appealing before the end of 28 days from the date the decision on your Self Build Housing relief claim was made/issued.</p> <p>Development has <b>not</b> commenced. If the relevant development has commenced before the Valuation Office had notified the appellant of their decision, then the appeal will lapse.</p>
<b>117 Surcharge</b>	<p>You can submit an appeal to the Planning Inspectorate, for which details of how and what supporting information you will need to provide is available at: <a href="https://www.gov.uk/guidance/appeal-a-community-infrastructure-levy-enforcement-notice">https://www.gov.uk/guidance/appeal-a-community-infrastructure-levy-enforcement-notice</a></p> <p>Planning Inspectorate CIL Appeal Form: <a href="https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/462000/cil_appeal_form.doc">https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/462000/cil_appeal_form.doc</a></p> <p>They are contactable on:</p> <p>Tel: 0303 444 5000 Email: <a href="mailto:teame1@pins.gsi.gov.uk">teame1@pins.gsi.gov.uk</a> Postal: <b>The Planning Inspectorate</b> Enforcement Team Room 3/26 Temple Quay House 2 The Square Temple Quay Bristol BS1 6PN</p>	<p>The claimed breach which led to the imposition of the surcharge did not occur.</p> <p>The Charging Authority did not serve a liability notice in respect of the chargeable development to which the surcharge relates.</p> <p>The surcharge has been calculated incorrectly.</p> <p>The appeal is made before the end of 28 days after the surcharge was imposed.</p>

	<p>Where the imposition of a surcharge is subject to an appeal under this regulation, no amount is payable in respect on that surcharge while the appeal is outstanding.</p> <p>If the appeal were to be allowed the Planning Inspectorate is allowed to quash or recalculate the surcharge which is the subject of appeal.</p>	
<p><b>118</b></p> <p><b>Deemed Commencement</b></p>	<p>You can submit an appeal to the Planning Inspectorate, for which details of how and what supporting information you will need to provide is available at: <a href="https://www.gov.uk/guidance/appeal-a-community-infrastructure-levy-enforcement-notice">https://www.gov.uk/guidance/appeal-a-community-infrastructure-levy-enforcement-notice</a></p> <p>Planning Inspectorate CIL Appeal Form: <a href="https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/462000/cil_appeal_form.doc">https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/462000/cil_appeal_form.doc</a></p> <p>They are contactable on:</p> <p>Tel: 0303 444 5000 Email: <a href="mailto:teame1@pins.gsi.gov.uk">teame1@pins.gsi.gov.uk</a> Postal: <b>The Planning Inspectorate</b> Enforcement Team Room 3/26 Temple Quay House 2 The Square Temple Quay Bristol BS1 6PN</p> <p>If the Planning Inspectorate were to allow the appeal;</p> <ul style="list-style-type: none"> <li>• All demand notices issued by the Charging Authority in respect of the relevant development before the appeal was allowed cease to have effect.</li> <li>• The Planning Inspectorate Inspector must determine a revised deemed commencement date for the relevant development.</li> <li>• The Planning Inspectorate may quash a surcharge imposed by</li> </ul>	<p>You are the person whom a demand notice has been served upon.</p> <p>You believe the commencement date deemed by the Charging Authority to be incorrect.</p> <p>The appeal is made before the end of 28 days from the issue of the demand notice.</p>

	the Charging Authority on the appellant.	
<p><b>119</b></p> <p><b>CIL Stop Notice</b></p>	<p>You can submit an appeal to the Planning Inspectorate, for which details of how and what supporting information you will need to provide is available at: <a href="https://www.gov.uk/guidance/appeal-a-community-infrastructure-levy-enforcement-notice">https://www.gov.uk/guidance/appeal-a-community-infrastructure-levy-enforcement-notice</a></p> <p>Planning Inspectorate CIL Appeal Form: <a href="https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/462000/cil_appeal_form.doc">https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/462000/cil_appeal_form.doc</a></p> <p>They are contactable on:</p> <p>Tel: 0303 444 5000 Email: <a href="mailto:teame1@pins.gsi.gov.uk">teame1@pins.gsi.gov.uk</a> Postal: <b>The Planning Inspectorate</b> Enforcement Team Room 3/26 Temple Quay House 2 The Square Temple Quay Bristol BS1 6PN</p> <p>A CIL Stop Notice which is subject to an appeal under this regulation continues to have effect while the appeal is outstanding.</p> <p>If the Planning Inspectorate approve the appeal they may:</p> <ul style="list-style-type: none"> <li>• Correct any defect, error or incorrect description in the CIL Stop Notice.</li> <li>• Vary the terms of the CIL Stop Notice if they are satisfied that the correction or variation will not cause injustice to the appellant or any of the interested parties.</li> <li>• They are also allowed to quash the CIL Stop Notice.</li> </ul>	<p>You are person whom the Charging Authority has served a CIL Stop Notice upon.</p> <p>The Charging Authority did not serve a warning notice before imposing the CIL Stop Notice.</p> <p>The chargeable development subject to the notice has not commenced.</p> <p>The appeal is being made before the end of 60 days beginning with the day the notice took effect.</p>

### **3.0 Appeal Procedure - Regulation 120**

Regulation 120 sets out the procedure in which the appeal process should take;

- Submit the appeal as per the guidelines from the VOA or the Planning Inspectorate, including all relevant information mentioned within the form. The completed appeal form comprises your representations in relation to the appeal.
- You may withdraw your appeal at any time if you decide, but this needs to be in writing to either the VOA or the Planning Inspectorate.
- The VOA or the Planning Inspectorate will acknowledge receipt of your appeal if it is accepted, along with a reference number. They will also send a copy of the appeal to all interested parties, to which representations can be made. Any representations received will then be shared with the appellant and interested parties.
- This then will trigger a 14-day period in which the appellant and interested parties can send any comments that they have on the submitted representations; those comments are copied to each of the other parties to the appeal. All representations must be considered by the VOA or the Planning Inspectorate, who must notify the appellant and interested parties of the decision made and the reasons for that decision.

### **4.0 Costs - Regulation 121**

The Valuation Office or the Planning Inspectorate may make orders as to the costs of the parties to the appeal and as to the parties by whom such costs are to be paid.

The Planning Inspectorate has further information on applying for an award of appeal costs available at:

<https://www.gov.uk/government/publications/apply-for-an-award-of-appeal-costs-application-form>

Please contact the CIL Team for any queries arising from this CIL Review and Appeals Guidance on [CIL@stroud.gov.uk](mailto:CIL@stroud.gov.uk) or 01453 754836.