

Appeals against calculation of the levy chargeable amount in a liability notice

Seeking a review of the levy collecting authority's calculation, and subsequent appeals

If you feel that the amount of Community Infrastructure Levy set out in your liability notice has been calculated incorrectly, you can ask the levy collecting authority to review the calculation. Such a request must be made in writing and within 28 days of the date on which the liability notice was issued.

You may also submit whatever evidence in writing you may feel is appropriate to support your request to the levy collecting authority.

How the levy collecting authority will conduct the review and notify you of the outcome

When the levy collecting authority receives your request to review the amount, it must ensure that the person conducting the review is senior to the one who carried out the original calculation. The collecting authority must then notify you of the decision of the review within 14 days of receiving your request, including the reasons for the decision. However, where development is commenced before you receive notification of this decision, the review will lapse and the original amount will become due for payment in the manner set out in the demand notice.

Right of appeal against decision made by the collecting authority following a review of the chargeable amount

If you are dissatisfied with the decision of the collecting authority's review or have not been notified within 14 days, you may appeal to the Valuations Office Agency (VOA). This appeal must be made no later than 60 days beginning with the day on which the liability notice was issued. However, you may not appeal to the VOA on how the Community Infrastructure Levy amount due was calculated if development has commenced. This appeal will also lapse if development commences before you have been told of the outcome of the appeal.

Appeals against the apportionment of liability for the levy

You may appeal to the VOA against any apportionment of liability carried out by the levy collecting authority. Any such appeal must be made within 28 days of receiving notice of such a decision by the levy collecting authority. Where an appeal is allowed, any demand notices (including surcharges) relating to the development in question will be suspended pending the outcome of the appeal.

The Valuation Office www.voa.gov.uk/cil

CIL Appeals

Valuation Office Agency
Statutory Valuations Team (CIL)
Eagle Star House
Regent Centre
Gosforth
Newcastle Upon Tyne
NE3 3TW

If you have any queries about making an appeal against a CIL charge, please contact cil.appeals@voa.gsi.gov.uk.

Enforcement Appeals: The Information below is provided by the Planning Inspectorate on the Planning Portal Website:

Making a Community Infrastructure Levy Enforcement appeal

If you feel that a levy enforcement action is unwarranted or has been taken in error, you are encouraged in the first instance to contact the levy collecting authority. This is because it may be a lot quicker and easier to resolve the issue by contacting the levy collecting authority first before taking more formal action. However, you should be aware that a formal appeal can be lodged no later than 28 days after the date of your notification by the collecting authority (or within 60 days of a CIL stop notice taking effect).

Appealing against a surcharge (Regulation 117) - You may appeal against a surcharge imposed by the Community Infrastructure Levy collecting authority on the following grounds to the Planning Inspectorate within 28 days of the surcharge being imposed:

- The claimed breach which led to the imposition of the surcharge did not occur;
- The collecting authority did not serve a liability notice in respect of the chargeable development to which the surcharge relates; or
- That the surcharge has been calculated incorrectly.

Appealing against a surcharge will suspend its effect until the Planning Inspectorate has decided the appeal in question.

You may appeal to the Planning Inspectorate against any decision by the levy collecting authority to deem that development has commenced (Regulation 118). This appeal must be made within 28 days of receiving notice of such a decision by the levy collecting authority. Where an appeal is allowed, any enforcement decisions relating to the deemed date of commencement, including the imposition of any surcharges, will be suspended pending the outcome of the appeal.

You may appeal to the Planning Inspectorate against the issue of a Community Infrastructure Levy (CIL) stop notice (Regulation 119) where:

- The collecting authority did not serve a warning notice before imposing the CIL stop notice; or
- The development for which the CIL stop notice was imposed has not commenced.

Appeals against CIL stop notices must be made within 60 days of the date the notice takes effect.

Making your appeal

- [How to complete your Community Infrastructure Levy appeal form](#)
- [Community Infrastructure Levy appeal form](#)

You can:

- print out a blank form, complete it manually and post it to us (the address is on the form);
- complete the form electronically, print it out and post it to us; or
- complete the form electronically and email it to us at teame1@pins.gsi.gov.uk.

Alternatively, you can contact us and we will send you a paper copy of the appeal form.

Costs

- [DCLG Circular 03/09: Costs Awards in Appeals and Other Planning Proceedings](#)
- [Costs awards in planning appeals \(England\) - a guide for appellants](#)
- [Illustrative list of case types for which costs awards are available](#)
- [Award of Appeal Costs: Local Government Act 1972 - section 250\(5\)](#)