



Community Infrastructure Levy (CIL) Appeals Guidance

If you do not agree with the amount of Community Infrastructure Levy (CIL) you have to pay then you may be able to appeal. This guidance document explains the different types of appeal, what the requirements are and where to lodge your appeal.

The different appeals you can make are:

[Regulation 113 – Review of Chargeable Amount](#)

[Regulation 114 – Chargeable amount appeal](#)

[Regulation 115 – Apportionment of liability appeal](#)

[Regulation 116 – Charitable relief appeal](#)

[Regulation 116A – Exemption for residential annexes extensions appeal](#)

[Regulation 116B – Exemption for self-build housing appeal](#)

[Regulation 117 – Surcharges appeal](#)

[Regulation 118 – Deemed commencement appeal](#)

[Regulation 119 – CIL stop notice](#)

| Type of appeal | Information on the regulation, how you submit a request for a CIL review or appeal and to whom | Guidelines and limitations on submitting a CIL review or appeal request |
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| <p>Regulation 113</p> <p>Review of chargeable amount appeal</p> <p>Back to top</p> | <p>Pre-cursor to submission of a formal appeal to the relevant body under regulation 114, where the applicant / 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 CIL@cotswold.gov.uk.</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 making 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> |

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| <p>Regulation 114</p> <p>Chargeable amount appeal</p> <p>Back to top</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: https://www.gov.uk/guidance/community-infrastructure-levy-how-to-make-an-appeal</p> <p>They are contactable on Tel: 03000 506165 Email: cil.appeals@voa.gsi.gov.uk Post :</p> <p>Valuation Office Agency 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"> • All demand notices issued by the Collecting Authority in respect of the relevant development before the appeal was allowed cease to have effect. • The VOA Inspector may quash a surcharge imposed by the Collecting Authority. | <p>You must have previously requested a review as per Reg. 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> <p>You must have not 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> |

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| <p>Regulation 115</p> <p>Apportionment of liability appeal</p> <p>Back to top</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: https://www.gov.uk/guidance/community-infrastructure-levy-how-to-make-an-appeal</p> <p>They are contactable on Tel: 03000 506165 Email: cil.appeals@voa.gsi.gov.uk Post :</p> <p>Valuation Office Agency 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"> • All demand notices issued by the Collecting Authority in respect of the relevant development before the appeal was allowed cease to have effect. • The VOA Inspector may quash a surcharge imposed by the Collecting Authority. • The VOA Inspector will reapportion liability between each material interest in the relevant land. | <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 not commenced development. If development commences prior to the appeal decision then the appeal will lapse.</p> |

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| <p>Regulation 116</p> <p>Charitable Relief Appeal</p> <p>Back to top</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: https://www.gov.uk/guidance/community-infrastructure-levy-how-to-make-an-appeal</p> <p>They are contactable on Tel: 03000 506165 Email: cil.appeals@voa.gsi.gov.uk Post : Valuation Office Agency 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"> • The VOA Inspector may amend the amount of charitable relief granted to the appellant. | <p>You are an interested party who is aggrieved at the decision of a Collecting Authority to grant Charitable relief on the grounds that the Collecting 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 not commenced. If the relevant development has commenced before the Valuation Office had notified the appellant of their decision then the appeal will lapse.</p> |

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| <p>Regulation 116 A</p> <p>Exemption for residential annexes appeal</p> <p>Back to top</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: https://www.gov.uk/guidance/community-infrastructure-levy-how-to-make-an-appeal</p> <p>They are contactable on Tel: 03000 506165 Email: cil.appeals@voa.gsi.gov.uk Post : Valuation Office Agency Statutory Valuations Team (CIL) SVT Hub BP5202 Dunstanburgh House Benton Park View Longbenton Newcastle upon Tyne NE98 1ZZ</p> <p>If you appeal were allowed then:</p> <ul style="list-style-type: none"> • The VOA inspector may amend the amount of exemption for residential annexes granted to the appellant. | <p>You are an interested party who is aggrieved at the decision of a Collecting Authority to grant Self Build Residential Annexes relief on the grounds that the Collecting 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 not commenced. If the relevant development has commenced before the Valuation Office had notified the appellant of their decision then the appeal will lapse.</p> |

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| <p>Regulation 116 B</p> <p>Exemption for self-build housing appeal</p> <p>Back to top</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: https://www.gov.uk/guidance/community-infrastructure-levy-how-to-make-an-appeal</p> <p>They are contactable on Tel: 03000 506165 Email: cil.appeals@voa.gsi.gov.uk Post : Valuation Office Agency Statutory Valuations Team (CIL) SVT Hub BP5202 Dunstanburgh House Benton Park View Longbenton Newcastle upon Tyne NE98 1ZZ</p> <p>If you appeal were allowed then:</p> <ul style="list-style-type: none"> • The VOA inspector may amend the amount of exemption for Self-Build Housing relief granted to the appellant. | <p>You are an interested party who is aggrieved at the decision of a Collecting Authority to grant Self Build Housing relief on the ground that the Collecting 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 not commenced. If the relevant development has commenced before the Valuation Office had notified the appellant of their decision then the appeal will lapse.</p> |

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| <p>Regulation 117</p> <p>Surcharge appeal</p> <p>Back to top</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: https://www.gov.uk/guidance/appeal-a-community-infrastructure-levy-enforcement-notice</p> <p>You can contact the Planning Inspectorate Tel: 0303 444 5000 Email: CILAppeals@planninginspectorate.gov.uk Post: The Planning Inspectorate CIL Appeals Team 3A Eagle wing Temple Quay House Bristol BS1 6PN</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 you appeal were allowed then:</p> <ul style="list-style-type: none"> • The PINS inspector may quash or recalculate the surcharge which is the subject of appeal. | <p>The claimed breach which led to the imposition of the surcharge did not occur.</p> <p>The Collecting 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> |

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| <p>Regulation 118</p> <p>Deemed Commencement</p> <p>Back to top</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: https://www.gov.uk/guidance/appeal-a-community-infrastructure-levy-enforcement-notice</p> <p>You can contact the Planning Inspectorate Tel: 0303 444 5000 Email: CILAppeals@planninginspectorate.gov.uk Post: The Planning Inspectorate CIL Appeals Team 3A Eagle wing Temple Quay House Bristol BS1 6PN</p> <p>If you appeal were allowed then:</p> <ul style="list-style-type: none"> • All demand notices issued by the Collecting Authority in respect of the relevant development before the appeal was allowed cease to have effect. • The PINS Inspector must determine a revised deemed commencement date for the relevant development. | <p>You are a 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> |

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| <p>Regulation 119</p> <p>CIL Stop Notices</p> <p>Back to top</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: https://www.gov.uk/guidance/appeal-a-community-infrastructure-levy-enforcement-notice</p> <p>You can contact the Planning Inspectorate Tel: 0303 444 5000 Email: CILAppeals@planninginspectorate.gov.uk Post: The Planning Inspectorate CIL Appeals Team 3A Eagle wing Temple Quay House 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 you appeal were allowed then:</p> <ul style="list-style-type: none"> • The PINS Inspector may correct any defect, error or misdescription in the CIL Stop Notice. • The PINS Inspector 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. • The PINS Inspector is allowed to quash the CIL Stop Notice. | <p>You are person whom the Collecting Authority has served a CIL Stop Notice upon.</p> <p>The Collecting Authority did not serve a Warning Notice before imposing the CIL Stop Notice</p> <p>The chargeable development subject to the CIL Stop Notice has not commenced The appeal is being made before the end of 60 days beginning with the day the CIL Stop Notice took effect.</p> |