

Community Infrastructure Levy Appeals Process – Appeals to the Valuation Office Agency

Summary: Find out what will happen after you submit an appeal form to the Valuation Office Agency

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1. The appeals process

- The Valuation Office Agency will send you an acknowledgement to let you know that your appeal has been received and then contact other interested parties to notify them of the appeal. The other interested parties will be given copies of your appeal form and any other supporting information that you have supplied.
- All interested parties will have an opportunity to submit their written representations on your appeal and supporting information.
- Any representations made by interested parties will be copied to you and any other interested parties concerned. You will then have an opportunity to submit any comments on their representations, which will also be copied to other interested parties.
- Following receipt of all the representations and comments the Valuation Office Agency caseworker will consider all of the information submitted and then issue a written decision on the appeal. The whole process is done using postal or e-mail information exchange so there is no court hearing, or meetings involved.
- A visit to the property will not normally be necessary but, if one is needed, the Valuation Office Agency caseworker will advise you and make an appointment.

2. Length of time to issue a decision

- The appeals process is designed so that all interested parties have time and opportunity to respond to all documentation and submissions. The time limit for making any representations or comments may vary depending on the circumstances but will be included in the letters sent to you and other interested parties by the Valuation Office Agency.
- The time required to resolve each appeal will depend on the content of the parties' submissions and responses in each case. A regulation 114 appeal for example may take a minimum of 30 days but in some complex cases much longer. This is because all parties must be given time and opportunity to comment on the appeal and any supporting information (see paragraph 1 above). In some cases, further exchanges of information may be required to clarify the facts and ensure that all parties are aware of all the information related to the appeal.

3. Information

- Missing information - The information required is set out in the appeal form but if some of the information is missing the Valuation Office Agency will contact you to explain what information is required before your appeal can be accepted.
- Commercially sensitive information - All of the papers submitted as part of an appeal will be copied to all of the interested parties - this is necessary because this is required by the Community Infrastructure Levy regulations. The regulations require that all interested parties are able to consider all the available information, and comment on that information, as part of the appeals process.
- Data security - The Valuation Office Agency takes data protection extremely seriously and, as an Executive Agency of HM Revenue and Customs, is subject to taxpayer confidentiality laws. Copies of decision notices are made available to the public because they can include useful lessons about how the Community Infrastructure Levy regulations should be applied in practice and publication allows any precedents to be understood more widely. However, any personal information such as the name of the appellant, the collecting authority, the address of the property and the amount of Community Infrastructure Levy payable is always redacted before publication.
- If you have asked an agent to act on your behalf you will need to confirm this in writing to the Valuation Office Agency by sending them a form [VO 4001](#) before any confidential information can be shared with the agent. You must send this form to the Valuation Office Agency in hard copy and not via e-mail.

4. Copies of appeal decision notices

- Information submitted as part of the appeals process can only be given to someone who is an 'interested party', as defined in the regulations. If you are not an 'interested party' then there is no right to be a part of the appeals process, or to be able to access information that is submitted as part of the process, relating to a particular property.
- However, as explained at paragraph 3 above, copies of redacted decision notices are published to help potential appellants and collecting authorities understand how the Community Infrastructure Levy regulations should be applied in practice and to

allow any precedents to be understood more widely. You can find copies of the redacted decisions [here](#).

- Details of the number of Community Infrastructure Levy appeals determined by the Valuation Office Agency can be found here (*insert link to existing CIL Appeals performance data page*)

5. Appeals against the Valuation Office Agency's decision

- There is no right to appeal against the decision of the Valuation Office Agency caseworker other than by means of judicial review.