

2. In these circumstances, I am not satisfied that the alleged breach which led to the surcharge occurred. Therefore, the appeal on Regulation 117(a) succeeds accordingly and the surcharge is being quashed.

The appeal on Regulation 117(c)²

3. As I am quashing the surcharge it follows that the appeal on Regulation 117 (c) does not fall to be considered.

The appeal on Regulation 118³

4. The Council deemed the commencement date in the Demand Notice to be 19 January 2017. I consider it was reasonable for the Council to have decided on this date as that is when they conducted a site visit and could see for themselves that works on the development had begun. Therefore, I am not satisfied the Council have issued a Demand Notice with an incorrectly deemed commencement date. The appeal on this ground fails accordingly.
5. While I am dismissing the appeal on this ground, I should point out that if I had found the Council had issued a Demand Notice with an incorrectly deemed commencement date and allowed the appeal, I would then be required by CIL Regulation 118 (5) to determine a revised commencement date. If I determined that date to be 4 July 2016 as stated in the Commencement Notice or 8 July 2016 as later argued by the appellant, it would have resulted in him being liable to pay a larger CIL as the purpose of the commencement date is to determine the starting point for CIL liability.

Formal decision

6. For the reasons given above, the appeal on Regulation 117 (a) is allowed and the surcharge of ██████ is quashed. The appeal on Regulation 117 (c) is not considered and the appeal on Regulation 118 is dismissed.

K McEntee

² The surcharge has been calculated incorrectly.

³ The collecting authority has issued a demand notice with an incorrectly deemed commencement date.