

them to submit a complaint through the Council's established complaints process in the context of local government accountability.

The appeal under Regulation 117(1)(a)

3. Regulation 80 explains that a Council may impose a surcharge of £50 on each person liable to pay CIL in respect of a chargeable development if the chargeable development has commenced and nobody has assumed liability. Regulation 83 explains that where a chargeable development is commenced before the Collecting Authority has received a valid Commencement Notice, the Council may impose a surcharge equal to 20 percent of the chargeable amount payable or £2,500, whichever is the lower amount. While I accept there are understandable mitigating reasons for not doing so, the inescapable fact is that the appellants did not assume liability or submit a Commencement Notice before starting works for on the chargeable development. Therefore, I have no option but to dismiss the appeal on this ground.

The appeal under Regulation 118

4. Regulation 68 explains that a Collecting Authority must determine the day on which a chargeable development was commenced if it has not received a Commencement Notice. The Council contend they have determined the commencement date in this case to be 31 July 2017 as this was the date given by the appellants in a telephone conversation. The appellants have not disputed this and neither have they given an alternative commencement date. In the absence of any contrary evidence, I have no reason to conclude that the Council have issued a Demand Notice with an incorrectly determined deemed commencement date. The appeal on this ground also fails accordingly.

Formal decision

5. For the reasons given above, the appeal is dismissed on the grounds made and the CIL surcharges are upheld.

K McEntee