Type of Appeal	Who should appellants contact?	Who may appeal, and on what grounds	What time restrictions apply?
Calculation of chargeable amount (Regulation 114)	First: ask the levy collecting authority for a review, in accordance with the procedures in Regulation 113  Second: appeal to the Valuation Office Agency	The Valuation Office Agency can only accept an appeal from the person who asked the collecting authority to review the chargeable amount under Regulation 113. An appeal to the Valuation Office Agency can only be made on the ground that the chargeable amount has been calculated incorrectly.	Development must not have commenced (unless planning permission was granted in relation to the development after it was commenced).  The first review to the charging authority must be made within 28 days.  A subsequent appeal to the Valuation Office Agency must be made within 60 days of the date when the original liability notice was issued.  An appeal to the Valuation Office Agency cannot be made until at least 14 days after the collecting authority has been asked for a review.

Apportionment of Liability (Regulation 115)	First: ask the levy collecting authority for a review  Second: appeal to the Valuation Office Agency	The appeal can only be made by the 'owner of a material interest' (defined in Regulation 4(2)) in the 'relevant land' (defined in Regulation 2). An appeal to the Valuation Office Agency can only be made against an apportionment of the liability made under Regulation 34.	Within 28 days of the date when the demand notice stating the amount payable by the appellant was issued.
Charitable relief (Regulation 116)	First: ask the levy collecting authority for a review  Second: appeal to the Valuation Office Agency	The appeal can only be made by an 'interested person' (defined in Regulation 112(2)(b)).  An appeal can be made to the Valuation Office Agency only if it is considered that the collecting authority has incorrectly determined the value of the interest in land used in an	Within 28 days of the collecting authority's decision on the claim for charitable relief.  Development must not have commenced (see Regulation 7, and section 56(4) of the Town and Country Planning Act 1990, for the definition of 'commencement of development').

		apportionment assessment.	
Residential annexe exemption  (Regulation 116A, inserted by the 2014 Regulations)	Appeals can be lodged directly with the Valuation Office Agency	The appeal can only be made by the person who was granted the exemption. An appeal can be made to the Valuation Office Agency only if it is considered that the collecting authority has incorrectly determined that the annexe is not wholly within the grounds of the main dwelling.	Within 28 days of the collecting authority's decision on the claim for an exemption.  Development must not have commenced (see Regulation 7, and section 56(4) of the Town and Country Planning Act 1990, for the definition of 'commencement of development').
Self-build exemption (Regulation 116B, inserted by the 2014 Regulations	Appeals can be lodged directly with the Valuation Office Agency	The appeal can only be made by the person who was granted the exemption for self-build housing, on the grounds that the collecting authority has incorrectly determined the value of the exemption allowed.	Within 28 days of the collecting authority's decision on the claim for an exemption.  Development must not have commenced (see Regulation 7, and section 56(4) of the Town and Country Planning Act 1990, for the definition of 'commencement of development').

Surcharges (Regulation 117)	Planning Inspectorate	The appeal can be made by a person who is aggrieved at a decision of a collecting authority to impose a surcharge.	Within 28 days of the surcharge being imposed.
Commencement of development (Regulation 118)	Planning Inspectorate	The appeal can be made by a person on whom a demand notice is served, on the grounds that the date of commencement has been wrongly determined.	Within 28 days of the date the demand notice was issued.
Issuing of a stop notice (Regulation119)	Planning Inspectorate	The appeal can be made by a person who is aggrieved at a decision of a collecting authority to impose a levy stop notice.	Within 60 days of the date when the stop notice takes effect.
Calculation of notional relief (for pre-CIL permissions	Appeal to the Valuation Office Agency	The person granted the notional relief, on the grounds that the value of the notional relief has	The appeal must be made within 60 days of the date of the Liability Notice stating the chargeable amount, and the amount of notional relief applied.

amended when CIL in effect)	been incorrectly determined.	
(Schedule 1, paragraph 9)		