

Appeal Decision

by [REDACTED] BSc(Hons) MRICS

an Appointed Person under the Community Infrastructure Levy Regulations 2010 (as Amended)

Valuation Office Agency (SVT)

[REDACTED]

Email: [REDACTED]@voa.gsi.gov.uk

Appeal Ref: [REDACTED]

Address: [REDACTED]

Development: Demolish existing dwelling and erect new 2 ½ storey, 4 bedroom dwelling.

Planning Permission details: Planning permission (ref: [REDACTED]) granted by the [REDACTED] on [REDACTED]

Decision

I determine that the Community Infrastructure Levy (CIL) charge payable in respect of the development is to be assessed in the sum of £[REDACTED] ([REDACTED]).

Reasons

1. I have considered all the submissions made by the appellant, [REDACTED], an interested person, [REDACTED] of [REDACTED] and by the Collecting Authority (CA), [REDACTED]. In particular, I have considered the information and opinions presented in the following documents:-

- (a) Planning permission decision dated [REDACTED] (ref: [REDACTED])
- (b) The CA's Liability Notice dated [REDACTED].
- (c) The appellant's request for a review of the CIL charge in an e-mail to the CA dated [REDACTED].
- (d) The result of the CA's review of CIL charge in an explanatory e-mail letter dated [REDACTED].
- (e) CIL Appeal form dated [REDACTED] together with associated documentation.

10. Regulation 10(3) refers to the collection of Mayoral CIL across administrative boundaries and is not therefore relevant to this jurisdiction.

11. Regulation 40 of the CIL Regulations 2010 (as amended) requires the CA to calculate the amount of CIL payable ("chargeable amount") in respect of a chargeable development in accordance with that regulation. Regulation 40(2) requires that the chargeable amount is to be an amount equal to the aggregate of the amounts of CIL chargeable at each of the relevant rates whilst regulation 40(4) says 'the relevant rates are the rates at which CIL is chargeable in respect of the chargeable development taken from the charging schedules which are in effect'. Both 'rates' and 'schedules' are in the plural so this recognises that a 'chargeable development' may be covered by more than one charging schedule and that different rates may apply to different parts of a chargeable development.

12. The amount of CIL chargeable at a given relevant rate (R) must be calculated by applying the following formula—

$$\frac{R \times A \times I_P}{I_C}$$

where—

A = the deemed net area chargeable at rate R; calculated in accordance with paragraph (7);

IP = the index figure for the year in which planning permission was granted; and

IC = the index figure for the year in which the charging schedule containing rate R took effect.

13. The value of A must be calculated by applying the following formula—

$$G_R - K_R - \frac{(G_R \times E)}{G}$$

where—

G = the gross internal area of the chargeable development;

GR = the gross internal area of the part of the chargeable development chargeable at rate R;

KR = the aggregate of the gross internal areas of the following—

(i) retained parts of in-use buildings, and

(ii) for other relevant buildings, retained parts where the intended use following completion of the chargeable development is a use that is able to be carried on lawfully and permanently without further planning permission in that part on the day before planning permission first permits the chargeable development;

E = the aggregate of the following—

(i) the gross internal areas of parts of in-use buildings that are to be demolished before completion of the chargeable development, and

(ii) for the second and subsequent phases of a phased planning permission, the value Ex (as determined under paragraph (8)), unless Ex is negative, provided that no part of any building may be taken into account under both of paragraphs (i) and (ii) above.

14. Since GR is required to be the gross internal area of the part of the chargeable development chargeable at rate R, I therefore decide that GR used by the CA within its calculation should have been based on the GIA for the part of the development liable to the