



---

# Appeal Decision

by Ken McEntee

a person appointed by the Secretary of State

Decision date: 23 August 2024

---

**Appeal ref: APP/R0660/L/24/3344497**

---

- The appeal is made under Regulations 117(1)(c) and 118 of the Community Infrastructure Levy Regulations 2010 (as amended).
- The appeal is brought by [REDACTED] against a CIL surcharge imposed by Cheshire East Borough Council.
- The relevant planning permission to which the surcharges relate is [REDACTED].
- The description of the development is: "[REDACTED]".
- Planning permission was granted on 14 February 2024.
- A Liability Notice was served on 9 April 2024.
- A Demand Notice was served on 24 April 2024.
- The alleged breach to which the surcharge relates is the failure to submit a Commencement Notice before starting works on the chargeable development.
- The outstanding surcharge for failing to submit a Commencement Notice is £[REDACTED].
- The determined deemed commencement date stated in the Demand Notice is 11 April 2024.

**Summary of decision: The appeal is dismissed and the surcharge is upheld.**

---

## Procedural matters

1. I note that the appellant has provided Statutory Declarations from third parties confirming occupancy of the appeal property within particular dates. However, this has no bearing on my consideration of the grounds of appeal made, which are: that the CIL surcharge has been calculated incorrectly (Regulation 117(1)(c)) and that the Collecting Authority (Council) have issued a Demand Notice with an incorrectly determined deemed commencement date (Regulation 118). If the appellant is aggrieved by the overall CIL charge, then this is a matter for the Valuation Office Agency to determine on receipt of an appeal in accordance with Regulation 114.

## The appeal under Regulation 117(1)(c)

2. The appellant does not refute that he did not submit a Commencement Notice before starting works on the chargeable development. Regulation 83 explains that in these circumstances the Collecting Authority may impose a surcharge equal to 20% of the chargeable amount or £[REDACTED], whichever is the lower amount. As 20% of the CIL amount of £[REDACTED] equals £[REDACTED], it clearly follows that £[REDACTED] is the lower amount. Therefore, I am satisfied that the surcharge has also been correctly calculated. The appeal on this ground fails accordingly.

### **The appeal under Regulation 118**

3. Although an appeal has been made on this ground, the appellant has not submitted any supporting evidence to support it. Therefore, I have no reason before me 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**

4. For the reasons given above, the appeal on the grounds made is dismissed and the surcharge of £[REDACTED] is upheld.

*K McEntee*