

chargeable amount in this case, due to the development being self-build exempt, the surcharge should also be nil. However, Regulation 83(1A), which is an amendment to the original Regulation, states that "*Subject to paragraph (1B)¹, where a relevant development is commenced before the collecting authority has received a valid commencement notice in respect of the development, then instead of any surcharge which may be imposed under paragraph (1) the collecting authority must impose a surcharge equal to 20 per cent of the **notional** (my emphasis) chargeable amount or £[REDACTED], whichever is the lower amount*". Amendment 83(5) explains that the notional chargeable amount means the amount of CIL that would have been payable, calculated in accordance with Regulation 40 and Schedule 1, in relation to the development, as if the relief had not been granted for residential annexes, self-build housing and charitable or social housing relief.

3. In view of the above, the Council were entitled to impose a surcharge of £[REDACTED], which is clearly the lower amount compared with 20% of the notional CIL amount of £[REDACTED], which equals £[REDACTED]. The appeal fails accordingly.

Formal decision

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

K McEntee

¹ A Collecting Authority is not required to impose a surcharge under paragraph (1A) where it is satisfied that the amount of the surcharge is less than any reasonable administrative costs which it would incur in relation to the surcharge.