



# How to Complete your Community Infrastructure Levy (CIL) Appeal Form

It is essential that you read all of these notes before you complete the Appeal Form.

Before starting to complete the form you should ensure that you have available and accessible all the information and documentation that is required.

## Introduction

You may submit the appeal form either by e-mail or in hardcopy. The preference is for submission by e-mail.

If you submit the form by e-mail you will receive a confirmation of receipt. If this is not received within 24 hours, you should ring 03000 506165.

If the appeal is accepted as being valid you will receive a formal acknowledgement of your appeal with details on how it will proceed and who will be dealing with it. If the appeal is considered to be invalid you will be informed of this decision together with the reasons for the decision. If you do not receive a formal acknowledgement or are not informed of the appeal's invalidity within 7 days of submitting your appeal you should ring 03000 506165 or email [cil.appeals@voa.gov.uk](mailto:cil.appeals@voa.gov.uk).

Alternatively, if you prefer to send the form by hardcopy then it should be sent by recorded or registered post to the address below.

Valuation Office Agency  
DVS (CIL)  
Wycliffe House  
Green Lane  
Durham  
DH1 3UW

Once your appeal is received it will be checked by the Valuation Office Agency. You will then receive a formal acknowledgement of your appeal with details on how it will proceed and who will be dealing with it. However, if the appeal is considered to be invalid you will be informed of this decision together with the reasons for the decision.

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## Types of Appeal

Appeals to the VOA may only be made under regulations 114,115, 116, 116A, 116B and Schedule 1 (paragraph 9) of the Community Infrastructure Levy Regulations 2010 (as amended). These are:

### Regulation 114 – Chargeable Amount Appeals

The majority of appeals are likely to be made under Regulation 114 as this applies to cases where there is disagreement over the calculation of the CIL charge contained in the Liability Notice (normally attached to the planning permission). However, before you submit an appeal under Regulation 114 you must first ask the Collecting Authority to review the charge under Regulation 113. You can only appeal under Regulation 114 if you disagree with the Collecting Authority's decision under Regulation 113, or they do not issue a decision within the 14 day time limit.

### Regulation 115 – Apportionment of Liability Appeals

These appeals are likely to be rare as they only apply where the Collecting Authority has issued a Demand Notice and apportioned an outstanding CIL liability between the owners of the land. Demand Notices are normally only issued where no one has come forward to pay the CIL charge or someone has defaulted on payment. If you disagree with the apportionment contained in a Demand Notice then you can appeal under Regulation 115.

### Regulation 116 – Charitable Relief Appeals

These appeals are also likely to be rare as they only apply where a claim has been made for Charitable Relief on part of a chargeable development and it is necessary to apportion the CIL liability between the qualifying and non-qualifying land. If you disagree with the Collecting Authority's decision on the claim then you can appeal under Regulation 116.

### Regulation 116A – Exemption for Residential Annexes Appeals

These appeals are also likely to be rare as they only apply where a claim has been made for exemption in respect of a residential annexe and it is necessary to determine whether or not the residential annexe is wholly within the curtilage of the main dwelling. If you disagree with the Collecting Authority's decision on the claim then you can appeal under Regulation 116A.

### Regulation 116B – Exemption for Self Build Housing Appeals

These appeals are also likely to be rare as they only apply where a claim has been made for exemption in respect of self-build housing and it is necessary to calculate the amount of the exemption. If you disagree with the Collecting Authority's decision on the claim then you can appeal under Regulation 116B.

### Schedule 1 (paragraph 9) – Amount of Notional Relief

These appeals are also likely to be rare as they only apply where a pre-CIL permission is 'amended' when CIL is in effect and the chargeable amount is calculated in accordance with Schedule 1, Part 4, paragraph 7, and the calculation includes an allowance for notional relief.

## Time limit for appeal

There are strict time limits in the regulations when making appeals. If these time limits are not met, i.e. the appeal form and essential supporting documents are not received within the specified period, the appeal will be invalid.

These time limits are **60 days**, beginning with the day on which the Collecting Authority issued the Liability Notice stating the original chargeable amount (in Regulation 114 appeals) or the date of the Liability Notice stating the chargeable amount and notional relief allowed (in Schedule 1 (paragraph 9) appeals) and **28 days** from the Collecting Authority's Demand Notice (in Regulation 115 appeals) or the day of their Decision on a claim for exemption or relief (in Regulation 116, 116A or 116B appeals).

## Agent details

An agent is someone who is handling the appeal on behalf of the person or organisation making the appeal.

If you are an agent working for a company please enter your details as the contact in the Agent Details section together with the name of your company. In addition you must ask your client to complete and sign a copy of the form VO4001 'authority to act' on the appellant's behalf before we can send you any correspondence. Until such time as we receive a signed copy of form VO4001, the acknowledgement of the appeal and any further correspondence will be sent to the appellant. [The CIL Authorising Your Agent Form \(VO4001\) is available here.](#)

If you are an appellant without an agent move to the appellant details section of the [appeal form](#).

## Appellant details

If you are an appellant without an agent your details should be recorded in the Appellant Details section and if the appellant is a company, the name of the company should also be included.

If you are an agent acting on behalf of the appellant we still require the full name and correspondence details of the appellant recorded.

## Person making appeal

In accordance with the regulations only certain persons can make appeals under Regulations 114, 115, 116, 116A, 116B and Schedule 1 (paragraph 9) as follows:

### Regulation 114 – Chargeable Amount Appeal

The person who requested the review of the chargeable amount under Regulation 113 from the collecting authority as the Community Infrastructure Levy (CIL) charge was considered to be incorrect.

### Regulation 115 – Apportionment of Liability Appeal

The owner of a material interest in the relevant land, being a freehold interest or a leasehold interest with more than 7 years to run at the date planning permission was granted.

### Regulation 116 – Charitable Relief Appeal

The person who has claimed charitable relief, or has assumed the liability to pay CIL

### Regulation 116A – Exemption for Residential Annexes Appeal

The person who has claimed exemption, or has assumed the liability to pay CIL

### Regulation 116B – Exemption for Self Build Housing Appeal

The person who has claimed exemption, or has assumed the liability to pay CIL

### Schedule 1 (paragraph 9) – Notional Relief Appeal

The person who was granted notional relief.

**If you are not one of the above persons then you cannot make an appeal under these regulations.**

**If you are making an appeal under Regulation 115 or 116 (which will involve valuations) please provide full details of the interest you hold in the boxes provided.**

**If you hold a freehold interest that is subject to a lease or leases please provide full details of any leases including the date the lease started, the length of the lease, and the rent currently being paid.**

**If you hold a leasehold interest please provide full details including the date the lease started, the length of the lease and the rent currently being paid. Please also provide similar details for any subleases.**

## Reason for appeal

There are limited grounds for appeal under Regulations 114, 115, 116, 116A and 116B as follows:-

### Regulation 114 – Chargeable Amount Appeal

You disagree with the decision of the collecting authority on the review on the basis that the chargeable amount has been calculated incorrectly or a decision has not been made within 14 days of your application for a review

### Regulation 115 – Apportionment of Liability Appeal

You disagree with the apportionment of the CIL liability with respect to your interest as set out in a Demand Notice issued by the collecting authority.

### Regulation 116 – Charitable Relief Appeal

You disagree with the decision of the collecting authority on the basis that the value of the interest in the land in respect of which the claim was allowed has been determined incorrectly.

### Regulation 116A – Exemption for Residential Annexes Appeal

You disagree with the decision of the collecting authority on the basis that the residential annexe is wholly within the curtilage of the main dwelling.

### Regulation 116B – Exemption for Self Build Housing Appeal

You disagree with the decision of the collecting authority on the basis that the amount of the exemption granted has been calculated incorrectly.

### Schedule 1 (paragraph 9) – Notional Relief Appeal

You disagree with the decision of the collecting authority on the amount of notional relief allowed.

If your grounds for appeal are not specifically included in the above then you cannot make an appeal under these regulations.

## Commencement of development

If the relevant development has commenced then you cannot make an appeal under Regulations 114, 116, 116A or 116B, except in the case of Regulation 114 appeals if planning permission for the relevant development was granted after it commenced.

In addition, if the relevant development commences before an appeal under Regulation 114, 116, 116A or 116B has been decided then the appeal will lapse.

## Chargeable development

Full details of the chargeable development need to be provided including the site address, application or appeal reference number and a brief description of the development.

If the development is as a result of a general consent, for example, a development with permitted rights under the Town and Country Planning (General Permitted Development) Order 1995, then full details need to be provided.

## Interested parties

The interested parties differ between the types of appeal and they are as follows:

### Regulation 114 – Chargeable Amount Appeal

1. The charging authority.
2. The collecting authority (if it is not the charging authority).
3. The person who has assumed liability to pay CIL in respect of the chargeable development.
4. A person who has been served with a notice of chargeable development in accordance with regulation 64A(3).
5. In the case of a general consent, the person who has submitted the notice of chargeable development.

6. In the case of planning permission granted subject to a condition requiring that further approval is obtained before commencing development, the person who has applied for that approval.
7. In all other cases, the person who applied for planning permission.

### **Regulation 115 – Apportionment of Liability Appeal**

1. The person who has assumed liability to pay CIL in respect of the chargeable development.
2. A person with a material interest in the land.
3. A person who has been served with a notice of chargeable development in accordance with regulation 64A(3).
4. In the case of a general consent, the person who has submitted the notice of chargeable development.
5. In the case of planning permission granted subject to a condition requiring that further approval is obtained before commencing development, the person who has applied for that approval.
6. In all other cases, the person who applied for planning permission.

### **Regulations 116, 116A or 116B – Exemption and Relief Appeals**

1. The charging authority where this is not the collecting authority (for example, the Mayor of London).
2. The person who has claimed the charitable relief.
3. The person who has assumed liability to pay CIL in respect of the chargeable development to which the charitable relief applies.

### **Schedule 1 (paragraph 9) – Notional Relief Appeal**

1. The charging authority.
2. The collecting authority (if it is not the charging authority).

The following paragraphs apply to all appeals whether made under Regulations 114, 115, 116, 116A, 116B or Schedule 1 (paragraph 9):

- The appointed person must send to the interested parties copies of the formal acknowledgement of the appeal and the completed appeal form and inform them that he must receive written representations from them within 14 days of the acknowledgement of receipt of the appeal or such longer period as he may determine in any particular case (the representations period).
- On receipt of interested parties' representations the appointed person must, as soon as practicable, send a copy of those representations to yourself and to each of the other interested parties.
- You and the interested parties must send your comments on each others representations to reach the appointed person within 14 days of the end of the representations period; and the appointed person must as soon as practicable after receipt, send a copy of those comments to each of the other parties to the appeal.
- However, the appointed person will have no regard to any comments received after a period of 14 days from the end of the representations period.
- Full details of the procedures can be found in the Valuation Office Agency ['Community Infrastructure Levy Manual'](#)

## **Grounds of appeal**

All your grounds for appeal should be included with the appeal form as the completed form is deemed to comprise all of your representations in respect of the appeal. However, you will be able to comment on the interested parties' representations.

The evidence you provide to support your appeal can take any form and may include data, plans, sales evidence, expert reports and other documents etc.

If you quote any case law within your representations, you should provide a copy of the decision. Where this is not possible, you should include a summary of the case from a reliable source and include the year of the decision and the full case reference. The Appointed Person may disregard any case law that is quoted but cannot be substantiated.

## Essential supporting documents

Essential supporting documents must be provided as these are essential in making a decision on your appeal. If these are not attached to the appeal form, but you have indicated that they are to follow then the appointed person must receive them within the 28 day or 60 day appeal period, as appropriate. If they are not received within this period the appeal will not be valid and you will be informed accordingly.

### Electronic Form

You can attach any of the required supporting documents that you have in electronic form. If you are attaching any plans, please indicate the paper size that the plan should be printed on in the Brief Description field e.g. proposedplan@A4. Any documents that you do not have in electronic form can be sent to us by post together with the name of the appellant, the site address and your reference, if applicable.

### Hardcopy Form

If you are sending any plans or documents then clearly mark them with the name of the appellant, the site address and your reference, if applicable.

## Other supporting documents

The other listed documents are not considered to be essential. However, where appropriate, they may still be helpful and enable us to process the appeal more efficiently. If these are not attached to the appeal form, but you have indicated that they are to follow then they must be received within the 28 day or 60 day appeal period, as appropriate. If they are not received within this period they will be ignored.

## Information notice

The Valuation Office Agency is an Executive Agency of HM Revenue and Customs. The gathering and subsequent processing of the personal data supplied by you in your appeal form, is in accordance with the terms of HMRC registration (Reg No: Z9034148) under the Data Protection Act 1998 with the Information Commissioner. Further information about our Data Protection policy can be found on our website [www.voa.gov.uk](http://www.voa.gov.uk) under "Privacy Statement".

We may check information we receive about the chargeable development with what is already in our records or may use the information for some of our other functions such as valuing properties in England, Scotland and Wales and compiling and maintaining the business rating and council tax valuation lists for England and Wales. We will not give information to anyone outside the VOA unless the law permits us to do so.