

# Appeal Decision

by [REDACTED] MRICS

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

Valuation Office Agency  
Wycliffe House  
Green Lane  
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**Appeal Ref:** 1859064

**Planning Permission Ref.** [REDACTED]

**Proposal:** Erection of extensions and alterations to outbuilding to form a new dwelling.

**Location:** [REDACTED]

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## Decision

I determine that the Community Infrastructure Levy (CIL) payable in this case should be £ [REDACTED] ([REDACTED])

## Reasons

1. I have considered all of the submissions made by [REDACTED] (the Appellant) and by [REDACTED] the Collecting Authority (CA) in respect of this matter. In particular I have considered the information and opinions presented in the following documents:-
  - a) Planning decision ref [REDACTED] applied for [REDACTED].
  - b) Approved planning consent drawings, as referenced in planning decision notice;
  - c) CIL Liability Notice dated [REDACTED].
  - d) CIL Appeal form dated [REDACTED] including appendices;
  - e) Representations from CA dated [REDACTED] and
  - f) Appellant comments on CA representations, dated [REDACTED].
2. Planning permission was granted under application no [REDACTED] on [REDACTED] for 'Erection of extensions and alterations to outbuilding to form a new dwelling'.
3. The CA issued a CIL liability notice [REDACTED] on [REDACTED] in the sum of £ [REDACTED]. This was calculated on a chargeable area of [REDACTED] m<sup>2</sup> at the rate of £ [REDACTED] m<sup>2</sup> plus indexation.

4. The Appellant requested a review under Regulation 113 on [REDACTED]. The CA responded on [REDACTED], stating that they measured the GIA of the existing outbuilding [REDACTED]sqm and they concluded the CIL liability in the sum of £[REDACTED].
5. On [REDACTED], the Valuation Office Agency received a CIL appeal made under Regulation 114 (chargeable amount) contending that the CIL liability should be £[REDACTED]. This was calculated on a chargeable area of [REDACTED] m<sup>2</sup> at a base rate of £[REDACTED]/m<sup>2</sup> plus indexation.
6. The Appellant's grounds of appeal can be summarised as follows:
  - a) The first floor of the existing building should be included in the area calculation to be offset from the total area of the new development.
7. The CA has submitted representations that can be summarised as follows:
  - a) The CA has accepted to include the area of the first floor when offsetting from the total area of the new development.
  - b) The CA has revised the CIL liability in the sum of £[REDACTED].
8. The CIL Regulations Part 5 Chargeable Amount, Schedule 1 defines how to calculate the net chargeable area. This states that the "retained parts of in-use buildings" can be deducted from "the gross internal area of the chargeable development."
9. Gross Internal Area (GIA) is not defined within the Regulations and therefore the RICS Code of Measuring Practice 6<sup>th</sup> Edition definition is used. GIA is defined as "the area of a building measured to the internal face of the perimeter walls at each floor level." The areas to be excluded from this are perimeter wall thicknesses and external projections; external open-sided balconies, covered ways and fire escapes; canopies; voids over or under structural, raked or stepped floors; and greenhouses, garden stores, fuel stores and the like in residential property.
10. The CIL Regulations Part 5 Chargeable Amount, Schedule 1 defines how to calculate the net chargeable area. This states that the "retained parts of in-use buildings" can be deducted from "the gross internal area of the chargeable development."
11. "In-use building" is defined in the Regulations as a relevant building that contains a part that has been in lawful use for a continuous period of at least six months within the period of three years ending on the day planning permission first permits the chargeable development.
12. "Relevant building" means a building which is situated on the "relevant land" on the day planning permission first permits the chargeable development. "Relevant land" is "the land to which the planning permission relates" or where planning permission is granted which expressly permits development to be implemented in phases, the land to which the phase relates.
13. The CIL Regulations Part 5 Chargeable Amount, Schedule 1 provides guidance on the calculation of the chargeable amount. This states:

"(4) 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 subparagraph (6);

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

and

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

## Decision

14. The CA has subsequently reviewed the additional information provided by the appellant and is in agreement to deduct the total area of the ground and first floor of the outbuilding from the total area of the new development.
15. I concur with the calculation of the CA that the total area of the outbuilding is [REDACTED] sqm.
16. There is no disagreement between the CA and Appellant on the total area of the new development being [REDACTED] m2.
17. The CA and appellant are also in agreement with the rate adopted in the calculation of CIL which is £[REDACTED] m2.
18. Based on the adjusted area the total CIL payable as set out in the response by the CA dated [REDACTED] is £[REDACTED].
19. I therefore determine the CIL charge in this case to be £[REDACTED] ([REDACTED])

[REDACTED] MRICS  
RICS Registered Valuer  
Valuation Office Agency  
10 March 2025