



Appeal Decision

by Ken McEntee

a person appointed by the Secretary of State for Housing, Communities and local government

Decision date: 2 July 2025

Appeal ref: APP/E0345/L/24/3358910

- The appeal is made under Regulation 117(1)(a) of the Community Infrastructure Levy Regulations 2010 (as amended).
- The appeal is brought by [REDACTED] against surcharges imposed by Reading Borough Council.
- The relevant planning permission to which the surcharges relate is [REDACTED].
- Planning permission was granted on 22 May 2024.
- The description of the development is "[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]".
- A Liability Notice was served on 23 May 2024.
- A Demand Notice was served on 23 May 2024.
- A revised Demand Notice was served on 27 June 2024.
- A revised Demand Notice was served on 8 July 2024.
- A revised Demand Notice was served on 13 November 2024.
- A revised Demand Notice was served on 9 December 2024.
- The alleged breaches to which the surcharges relate is the failure to assume liability and to submit a Commencement Notice before starting works on the chargeable development, and the failure to pay the CIL within 30 days and 6 months of the due date.
- The outstanding surcharge for failure to assume liability is £[REDACTED].
- The outstanding surcharge for failure to submit a Commencement Notice is £[REDACTED].
- The outstanding late payment surcharges total £[REDACTED] ([REDACTED]).

Summary of decision: The appeal is dismissed and the surcharges are upheld.

Reasons for the decision

1. An appeal under Regulation 117(1)(a) is that the alleged breaches which led to the surcharges did not occur. It is important to note that the appeal application was submitted in order to regularise unauthorised works as development was not carried out in accordance with previously approved plans. Therefore, the permission granted in relation to planning [REDACTED] was retrospective. That being the case, it was simply not possible for an Assumption of Liability Notice or a Commencement Notice to be submitted in advance of starting works as they had already begun. Consequently, it was not possible for the appellant to prevent the subsequent corresponding surcharges, as well as the late payment surcharges, from being imposed as the CIL was due with immediate effect. However, by not carrying out the works in accordance with the approved plans, this was effectively

a situation of the appellant's own making. In these circumstances, I can only conclude that the alleged breaches which led to the surcharges occurred as a matter of fact. The appeal on the ground made fails accordingly.

2. The appellant is clearly unhappy with the way the Collecting Authority (Council) has dealt with this matter. If the appellant has any concerns about the Council's conduct or their adopted procedures, he may wish to make a complaint through the Council's established complaints process in the context of local government accountability.

Formal decision

3. For the reasons given above, the appeal is dismissed and the surcharges of £■■■■ and £■■■■ are upheld.

K McEntee