



Appeal Decision

by Ken McEntee

a person appointed by the Secretary of State for Housing, Communities & Local Government

Decision date: 5 September 2025

Appeal ref: APP/D0840/L/25/3360202

- 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 a surcharge imposed by Cornwall Council.
- The relevant planning permission to which the surcharge relates is [REDACTED].
- Planning permission was granted by appeal decision [REDACTED] on 27 February 2023.
- The description of the permission is "[REDACTED]".
- A Liability Notice was served on 13 April 2023.
- A Demand Notice was served on 4 June 2024.
- A revised Liability Notice was served on 23 September 2024.
- A revised Demand Notice was served on 23 September 2024.
- A further revised Demand Notice was served on 2 October 2024.
- A further revised Demand Notice was served on 27 January 2025.
- The alleged breach that led to the surcharge is the failure to pay the CIL within 30 days of the due date.
- The outstanding surcharge for late payment of the CIL is £[REDACTED].

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

Reasons for the decision

1. The appeal has been made under Regulation 117(1)(a), which is that the alleged breach which led to the surcharge did not occur. The basis of the appellant's case is that although he submitted a Commencement Notice (CN) on 4 June 2024 advising of a commencement date of 6 June 2024, work did not actually start until 10 June 2024 but stopped soon afterwards due to financial difficulties. However, the Council point out that they advised the appellant they would accept the withdrawal of the CN if an affidavit was provided confirming that development had not commenced on 6 June 2024. As no such affidavit was received, the Council proceeded to issue a Demand Notice based on a commencement date of 6 June 2024. As payment of the first instalment of the CIL charge had not been received within the due date, a late payment surcharge was subsequently imposed in the final Demand Notice of 27 January 2025.
2. While I sympathise with the appellant if he was experiencing financial difficulties, I have no powers to consider mitigation and can only determine the appeal on its facts in relation to the CIL Regulations. Unfortunately, the CIL charge was not

paid on time and therefore the alleged breach which led to the surcharge occurred as a matter of fact. The appeal fails accordingly.

Formal Decision

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

K McEntee