Appeal Decision

By ```redacted``` MRICS VR

an Appointed Person under the Community Infrastructure Levy Regulations 2010 (as amended)

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

E-mail: ```redacted```@voa.gov.uk

Appeal Ref: 1883149

Address ```redacted```

Proposed Development: Outline application for residential development of up to 55 dwellings including details of access (with all other matters reserved for future consideration). ```redacted```

Planning Permission details: Granted by ```redacted```, on ```redacted```, under reference ```redacted```.

Reserved Matters Approval: Reserved Matters (appearance, landscaping, layout and scale) pursuant to ```redacted``` (Outline Application for residential development of up to 55 dwellings including details of access (with all other matters reserved for future consideration)), granted by ```redacted```, on ```redacted```, under reference ```redacted```.

Decision

I determine that the Community Infrastructure Levy (CIL) payable in this case should be £```redacted``` (```redacted```).

Reasons

Background

1. I have considered all the submissions made by the Appellant's agent, ```redacted```, acting on behalf of the Appellant, ```redacted```, and the submissions made by the Collecting Authority (CA), ```redacted```.

   In particular, I have considered the information and opinions presented in the following documents:-

   a) CIL Appeal form dated ```redacted```.

   b) Grant of Outline Planning Permission ```redacted```, dated ```redacted```.

c) Notice of Approval of Reserved Matters document dated ```redacted```, under reference ```redacted```.

d) The CIL Liability Notice (ref: ```redacted```) dated ```redacted``` in respect of planning application reference ```redacted```. The Liability Notice stated that the CIL amount which was due, was the sum of £```redacted```.

e) The CA's Regulation 113 Review, dated ```redacted```.

f) Various plans of the subject development.

g) The citation by both parties, of a previous VOA CIL Appeal Decision (1860756).

h) The Appellant's Statement of Case document, dated ```redacted```.

i) The CA's Statement of Case document dated ```redacted```.

j) The Appellant's comments on the CA's Statement of Case document, dated ```redacted```.

Grounds of Appeal

2. Outline Planning Permission was granted for the development on ```redacted```, under ```redacted```. With the address of "```redacted```", the approved planning permission was:-

   Outline application for residential development of up to 55 dwellings including details of access (with all other matters reserved for future consideration). ```redacted```.

3. On ```redacted```, the CA issued a Liability Notice (Reference ```redacted```) for a sum of £```redacted```. Of note, the Liability Notice did not specify the calculation of the £```redacted``` sum; however, in subsequent correspondence between the parties, the calculation was shown to be based on a net chargeable area of ```redacted``` m² and a Charging Schedule rate of £```redacted``` per m² with indexation at ```redacted``` (```redacted```).

4. The Appellant requested a review of this charge within the 28 day review period, under Regulation 113 of the CIL Regulations 2010 (as amended). The CA responded on ```redacted```, stating that it was of the view that its original decision was correct.

5. On ```redacted```, the Valuation Office Agency received a CIL Appeal from the Appellant, contending that the CA's calculation is incorrect and opines that the CIL charge should be £```redacted```. Specifically, the Appellant opines that the I_p index date used in the CA's calculation of CIL was incorrect and that it should have been the date of the outline planning permission used to inform I_p, rather than the date of the approval of the reserved matters application.

   There is no dispute between the parties in respect of the Charging Rate or the measurement of constituent areas, which make up the net chargeable area.

6. At the heart of this Appeal is an Indexation dispute between the parties; specifically, it relates to the value for I_p, within a CIL formula, which I will explain below. This Appeal turns on whether the value for I_p should be that for the year when the outline permission was granted as opined by the Appellant (```redacted```), or that for the year when the reserved matters application was approved, as argued by the CA (```redacted```).

7. As part of the Appellant's case, the Appellant is of opinion that an award of costs be made against the CA, under the provisions of Regulation 121. The Appellant opines that the CA's response to the initial queries in respect of the CIL Liability Notice and its Regulation 113 response constitute unreasonable behaviour.

Approved Development in Dispute

8. The property subject to this Appeal comprises an irregular shaped parcel of undeveloped land, which is located to the west of ```redacted```, and to the north of ```redacted```, on the edge of ```redacted```. The Appeal site comprises semi-improved rough grassland, with tree and hedgerow planting around the perimeter of the site and scattered scrub on site. The land was formerly used for arable farming and is approximately ```redacted``` hectares (```redacted``` acres) in size. The subject Appeal site is zoned for a residential development comprising of up to 55 dwellings.

Decision

1. Outline Planning permission was granted for the development on ```redacted```, under ```redacted```. The approved planning permission was:-

   Outline application for residential development of up to 55 dwellings including details of access (with all other matters reserved for future consideration). ```redacted```.

2. Reserved Matters Approval was granted on ```redacted```, under reference ```redacted```. The Reserved Matters Approval was:-

   Reserved Matters (appearance, landscaping, layout and scale) pursuant to ```redacted``` (Outline Application for residential development of up to 55 dwellings including details of access (with all other matters reserved for future consideration)). ```redacted```.

3. The Appellant opines that the I_p index date in the CA's calculation was incorrect and that it should have been the date of the outline planning permission used to inform I_p, rather than the date of the approval of the reserved matters application. The Appellant contends that the CIL charge should be £```redacted```. The Appellant's calculation is:-

   R = £```redacted```
   A = ```redacted``` m²
   I_p = ```redacted```
   I_c = ```redacted```

$$\frac{\text{```redacted```} \times £\text{```redacted```} \times \text{```redacted```}}{\text{```redacted```}}$$

$$= £\text{```redacted```}$$

4. Before I state my decision, I believe it is of benefit to all concerned to first explain the legislation, which underpins this Appeal decision:-

5. The calculation of the chargeable amount is contained in the provisions of Schedule 1 of the 2019 Regulations. In this case (which is a 'Standard Case' under Schedule 1) the provisions of paragraphs (3), (4) and (5) of Part 1, Schedule 1 are key; they state:-

   (3) The relevant rates are the rates, taken from the relevant charging schedules, at which CIL is chargeable in respect of the chargeable development.

   (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 sub-paragraph (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.

   (5) In this paragraph the index figure for a given calendar year is—

   (a) in relation to any calendar year before 2020, the figure for 1st November for the preceding calendar year in the national All-in Tender Price Index published from time to time by the Royal Institution of Chartered Surveyors;
   (b) in relation to the calendar year 2020 and any subsequent calendar year, the RICS CIL Index published in November of the preceding calendar year by the Royal Institution of Chartered Surveyors;
   (c) if the RICS CIL index is not so published, the figure for 1st November for the preceding calendar year in the national All-in Tender Price Index published from time to time by the Royal Institution of Chartered Surveyors;
   (d) if the national All-in Tender Price Index is not so published, the figure for 1st November for the preceding calendar year in the retail prices index.

6. In addition, the following CIL Regulations are also relevant to this case:-

   Regulation 5 (as amended†) – Meaning of Planning Permission

   (1) For the purposes of Part 11 of PA 2008, "planning permission" means –
   a) planning permission granted by a local planning authority under section 70, 73 or 73A of TCPA1990(a);
   b) planning permission granted by the Secretary of State under the provisions mentioned in sub-paragraph (a) as applied by sections 76A(10), 76C(1), 77(4), and 79(4) and 293H(1) of TCPA 1990(b) (including permission so granted by a person appointed by the Secretary of State in accordance with section 76D(1) or 293I(1) of TCPA 1990 or regulations made under Schedule 6 to TCPA 1990);

   †amended by The Community Infrastructure Levy (Amendment etc.) (England) Regulations 2025.

Regulation 8 – Time at which planning permission first permits development

(1) This regulation has the effect for determining the time at which planning permission is treated as first permitting development for the purposes of Part 11 of PA 2008.

(2) Planning permission first permits development on the day that planning permission is granted for that development.

(3) Paragraph (2) is subject to the following provisions of this regulation.

(3A) In the case of a phased planning permission, planning permission first permits a phase of the development—

(a) for any phase of an outline planning permission which is granted in outline—
(i) on the day of final approval of the last reserved matter associated with that phase; or
(ii) if earlier, and if agreed in writing by the collecting authority before commencement of any development under that permission, on the day final approval is given under any pre-commencement condition associated with that phase; and
(b) for any other phase—
(i) on the day final approval is given under any pre-commencement condition associated with that phase; or
(ii) where there are no pre-commencement conditions associated with that phase, on the day planning permission is granted.

(3B) In this regulation a "pre-commencement condition" is a condition imposed on a phased planning permission which requires further approval to be obtained before a phase can commence.

(4) In the case of a grant of outline planning permission, which is not a phased planning permission, planning permission first permits development on the day of the final approval of the last reserved matter associated with the permission.

Regulation 9 – Meaning of Chargeable Development

(1) The chargeable development is the development for which planning permission is granted.
(2) Paragraph (1) is subject to the following provisions of this regulation.
(3) …
(4) In the case of a grant of phased planning permission, each phase of the development is a separate chargeable development.

7. I note that the parties are in agreement that the Ic figure should be ```redacted``` and that there is no dispute between the parties in respect of the Charging Rate or the measurement of constituent areas, which make up the net chargeable area – these are all agreed. It is solely the Ip indexation figure which is in dispute.

8. In arguing that the CA has applied incorrect indexation, the Appellant opines that the natural and ordinary meaning of the language used in Paragraph 1 (4) of Part 1 of Schedule 1 of the CIL Regulations to define the meaning of "Ip" is clear and unambiguous:-

"Ip = the index figure for the calendar year in which planning permission was granted"

In support of this contention, the Appellant cites the case of R (on the application of Orbital Shopping Centre Swindon Ltd) v Swindon Borough Council [2016] EWHC 448 (Admin), where, at paragraph 62, The Hon. Mrs Justice Patterson DBE summarises:-

"In my judgment, the statutory intent of the CIL Regulations is to give certainty to developers and the local planning authority as to when and how the liability for CIL will arise".

In addition, the Appellant also cites paragraphs 47-49 of Gardiner v Hertsmere BC [2022] EWCA Civ 1162:-

"47. The general principles bearing on the construction of the statutory provisions are not controversial between the parties, nor could they be. They are well established at the highest level. The judge was clearly conscious of them. She referred, in particular, to the decision of the House of Lords in Barclays Finance Ltd. v Mawson in the sphere of tax, which confirmed that a taxing statute was to be construed in the light of the ordinary principles of statutory interpretation, giving the provision in question a purposive construction to identify its requirements (see the speech of Lord Nicholls at paragraphs 32 and 33)."

"48. More recently, the process of statutory interpretation has received further consideration by the Supreme Court in O v Secretary of State for the Home Department [2022] UKSC 3 (see the judgment of Lord Hodge, with whom Lord Briggs, Lord Stephens and Lady Rose agreed, at paragraphs 28 to 31). In undertaking that process, the court is seeking the meaning of the words which Parliament has used. It should endeavour to identify the meaning of the language used in its particular statutory context. Other provisions in the statute and the statute as a whole may provide the relevant context. As Lord Hodge put it (in paragraph 29), "[they] are the words which Parliament has chosen to enact as an expression of the purpose of the legislation 5 and are therefore the primary source by which meaning is ascertained", and (in paragraph 30) "[external] aids to interpretation therefore must play a secondary role", capable though they may be of "assisting a purposive interpretation of a particular statutory provision". Ultimately, again as Lord Hodge put it (in paragraph 31), "[statutory] interpretation involves an objective assessment of the meaning which a reasonable legislature as a body would be seeking to convey in using the statutory words which are being considered".

"49. In my view the provisions with which we are concerned ought to be understood as they are formulated in the legislation, and the words used should be given their natural and ordinary meaning, having regard to their particular context, and bearing in mind that statutory provisions for taxation ought, in general, to be strictly construed and effect given to the clear terms in which the Parliament may be expected to enact such provisions. As Mr Justice Rowlatt said in Cape Brandy Syndicate v Inland Revenue Commissioners [1921] 1 K.B. 64 (at p. 71):

"… [In] a taxing Act one has to look merely at what is clearly said. There is no room for any intendment. There is no equity about a tax. There is no presumption as to a tax. Nothing is to be read in, nothing is to be implied. One can only look fairly at the language used."

9. Furthermore, in support of the Appellant's argument of the natural and ordinary meaning of Ip in the CIL legislation, the Appellant also cites the Explanatory Memorandum to the 2019 Amending Regulations as evidence of how parliament meant schedule 1 of the CIL Regulations to be understood. On page 18, of the Explanatory Memorandum to the CIL (amendment) (England) (no.2) Regulations 2019 the memorandum states:-

"the index Ip is determined from the point at which the outline planning permission is granted".

10. The Appellant also points to the Supreme Court case of O v Secretary of State for the Home Department [2022] UKSC 3 to support the Appellant's interpretation of the correct approach to statutory interpretation. Specifically, the Appellant cites paragraphs 28-30 of O v Secretary of State for the Home Department [2022]:-

"28. Having regard to the way in which both parties presented their cases, it is opportune to say something about the process of statutory interpretation."

"29. The courts in conducting statutory interpretation are "seeking the meaning of the words which Parliament used": Black-Clawson International Ltd v Papierwerke Waldhof-Aschaffenburg AG [1975] AC 591, 613 per Lord Reid of Drem. More recently, Lord Nicholls of Birkenhead stated:

> "Statutory interpretation is an exercise which requires the court to identify the meaning borne by the words in question in the particular context."

(R v Secretary of State for the Environment, Transport and the Regions, Ex p Spath Holme Ltd [2001] AC 349, 396). Words and passages in a statute derive their meaning from their context. A phrase or passage must be read in the context of the section as a whole and in the wider context of a relevant group of sections. Other provisions in a statute and the statute as a whole may provide the relevant context. They are the words which Parliament has chosen to enact as an expression of the purpose of the legislation and are therefore the primary source by which meaning is ascertained. There is an important constitutional reason for having regard primarily to the statutory context as Lord Nicholls explained in Spath Holme, 397:

> "Citizens, with the assistance of their advisers, are intended to be able to understand parliamentary enactments, so that they can regulate their conduct accordingly. They should be able to rely upon what they read in an Act of Parliament."

"30. External aids to interpretation therefore must play a secondary role. Explanatory notes, prepared under the authority of Parliament, may cast light on the meaning of particular statutory provisions. Other sources, such as Law Commission reports, reports of Royal Commissions and advisory committees, and Government White Papers may disclose the background to a statute and assist the court to identify not only the mischief which it addresses but also the purpose of the legislation, thereby assisting a purposive interpretation of a particular statutory provision. The context disclosed by such materials is relevant to assist the court to ascertain the meaning of the statute, whether or not there is ambiguity and uncertainty, and indeed may reveal ambiguity or uncertainty: Bennion, Bailey and Norbury on Statutory Interpretation, 8th ed (2020), para 11.2. But none of these external aids displace the meanings conveyed by the words of a statute that, after consideration of that context, are clear and unambiguous and which do not produce absurdity."

11. The Appellant opines that the phrase "was granted" should be interpreted in accordance with its natural and ordinary meaning – i.e. as the date of grant of the planning permission; and not the CA's position, who opines that the phrase "planning permission was granted" should be interpreted as being synonymous with when planning permission "first permits" development. The Appellant opines that the CA's approach runs contrary to the wording of the statute.

12. The CA is of the opposite view to the Appellant, and contends that the CIL Regulations are to be interpreted as allowing indexation by reference to the calendar year in which the outline permission first permits development, namely the date of approval of the last Reserved Matters for a non-phased outline permission.

    In support of the CA's argument, the CA points to Section 211 of the Planning Act 2008:-

    "(1) A charging authority which proposes to charge CIL must issue a document (a "charging schedule") setting rates, or other criteria, by reference to which the amount of CIL chargeable in respect of development in its area is to be determined.

    (2) A charging authority, in setting rates or other criteria, must have regard, to the extent and in the manner specified by CIL regulations, to—

    (a) **actual and expected costs of infrastructure** (whether by reference to lists prepared by virtue of section 216(5)(a) or otherwise);

    (b) matters specified by CIL regulations relating to the economic viability of development (which may include, in particular, actual or potential economic effects of planning permission or of the imposition of CIL);

    (c) other actual and expected sources of funding for infrastructure."

    (the CA's emphasis is added in bold type)

13. Given Section 211 of the Planning Act 2008, the CA argues that at the date when the Liability Notice is to be served, the details of the development or phase, including the extent of the approved floorspace, will have been finally determined. Prior to that date, in the vast majority of cases, the amount of floorspace within the proposed development (or phase) will not yet have been fixed. Without that definition, the CA argues that it is not possible to calculate CIL liability, since the levy applies a rate to the approved floorspace. The CA opines that the extent of CIL liability cannot be calculated until the details of the development or phase, including the approved floorspace, have been finalised through the Reserved Matters process.

14. Furthermore, the CA opines that the literal reading of the CIL Regulation of:-

    "I_p = the index figure for the calendar year in which planning permission was granted"

    is not determinative and produces incoherence. The CA contends that the literal approach ignores the context of the concepts of "grant" and "first permits" within the wider Planning Act and the wider CIL Regulations i.e. the words must be read in context of both items of legislation. The CA points to section 208(6) of the Planning Act 2008:-

"The amount of any liability for CIL is to be calculated by reference to the time when planning permission first permits the development as a result of which the levy becomes payable".

15. To summarise the CA's argument, the CA opines that in relation to an outline planning permission, no liability for CIL can crystallise, until approval of the last Reserved Matters associated with the permission, because the amount of liability cannot be calculated before that point in time.

16. Both parties have advanced to me persuasive arguments in support of their respective positions with supporting case law. However, in my considered view, the Ip dispute between the parties can be distilled into a single point - the actual wording of the legislation and its interpretation:-

"Ip = the index figure for the calendar year in which planning permission was granted"

The words - "the calendar year in which planning permission was granted" – in my view, must be given their natural and ordinary meaning.

I find the Appellant's citation of paragraphs 47–49 of Gardiner v Hertsmere BC [2022] EWCA Civ 1162 very persuasive, given the case related to the statutory interpretation of CIL; indeed, I am drawn to the text in paragraph 49:-

"…the provisions with which we are concerned ought to be understood as they are formulated in the legislation, and the words used should be given their natural and ordinary meaning, having regard to their particular context, and bearing in mind that statutory provisions for taxation ought, in general, to be strictly construed and effect given to the clear terms in which the Parliament may be expected to enact such provisions..."

17. Given the above, I find the Appellant's arguments to be more persuasive and cogent in comparison to the CA's arguments. In conclusion, I agree with the Appellant that the meaning of Ip is its natural and ordinary meaning, which is clearly stated in the CIL Regulations as:-

"Ip = the index figure for the calendar year in which planning permission was granted"

In my view, the language means what it says and is unambiguous. If planning permission was granted in ```redacted``` (as in this instance) that is the relevant year to work out the indexation figure. That is the case whether the planning permission is a full planning permission or an outline planning permission subject to reserved matters approval or, in either case, is a phased planning permission. I elaborate on my decision as follows:-

I am of opinion that Ip does not mean, and should not be construed to mean, "the time at which planning permission is treated as first permitting development" as defined in Regulation 8 of the CIL Regulation. If that had been the policy intention, the drafter would have expressly provided for it – and that was not done. I agree with the Appellant's view that the CA's interpretation runs contrary to the wording of the statute. If parliament's intention had been for the definition of Ip to be the index figure for the calendar year in which planning permission first permits development, then it would have said so. Furthermore, there have been numerous occasions since 2010, when the definition of Ip could have been amended, if a different policy intent was desired and that has not happened. Indeed, my decision is consistent with the most

contemporaneous* CIL legislation which comments on this matter – I reiterate the sentence at the bottom of page 18, of the Explanatory Memorandum to the CIL (amendment) (England) (no.2) Regulations 2019 the memorandum, which states:-

"the index Ip is determined from the point at which the outline planning permission is granted".

*I note that the most recent CIL legislation of The Community Infrastructure Levy (Amendment etc.) (England) Regulations 2025 provides for relatively minor changes to the CIL Regulations and is silent on the meaning of Ip.

18. In my view, the interpretative exercise of Ip should be considered with the underlying principle of the planning application and process i.e. the outline planning permission and Reserved Matters. Outline planning permission typically fixes the use of the land, its site boundary and the maximum amount of development (e.g. floorspace or the maximum number of 55 dwellings as in this case). When granting conditions at outline stage, the local planning authority (CA) will impose conditions (Reserved Matters) pursuant to layout, landscaping, appearance and perhaps access and scale.

    Whilst the CA's argument that no liability for CIL can crystallise, until approval of the last Reserved Matters associated with the permission, I am of opinion this argument is inconsistent with the case of R (Fulford Parish Council) v City of York Council [2019] EWCA Civ 1359, where the approval of reserved matters is not, itself, an application for planning permission. Indeed, in Fulford, Lewison LJ, stated at paragraph 24:-

> "In the light of the provisions of the Act and the case law, I accept that the approval of reserved matters is not, itself, a planning permission and that an application for such approval is not, itself, an application for planning permission."
>
> Concluding at paragraph 28:-
>
> "…the conditional approval of reserved matters is itself a condition subject to which the planning permission has been granted."

19. My determination of the interpretation of Ip is supported by the government's aims concerning indexation, which were stated at the outset of the CIL regime. The following is directly quoted from the government's "Detailed proposals for the introduction of the Community Infrastructure Levy – Consultation" document, dated July 2009:-

    "Charging authorities must index CIL" [page 59]

    "3.70 The Government proposes that the regulations will require the index to apply from the year in which the charging schedule takes effect to the year in which planning permission is granted. **The Government does not propose any further indexation beyond the point of planning permission because it wants to provide maximum certainty to developers about their CIL liability**. This approach allows for the practical payment and enforcement of CIL**."**

    "3.71 The Government recognises that there is an argument that charges would be more economically responsive if they were indexed to the point when development commences, which could be at least 3 years later than the date of planning permission. **However, the Government is yet to be convinced by the merits of this approach. As explained in Chapter 4, CIL liability will be set when planning**

permission is granted to provide for maximum certainty and transparency for developers. If CIL charges were indexed up to the time when development commenced, it would require an additional calculation by authorities at the date of commencement, injecting associated complexity and reducing the capacity to offer early certainty to developers."

[my emphasis in bold text]

The Appellant also points to paragraph 7.2 of the Explanatory Memorandum to the CIL Regulations 2010:-

"CIL is an important new tool for local authorities to use to help them deliver the growth and housing set out in their development plans. As well as raising additional revenue for infrastructure, **CIL will provide greater transparency and certainty for the development industry** on the level of contributions towards infrastructure that are expected and as such should reduce delays in the granting of planning permission by removing negotiations over the amounts sought. Local authorities will have an additional source of revenue that can be used more flexibly to bring forward infrastructure than the current system of planning obligations"

[my emphasis in bold text]

I agree with the Appellant's opinion that a balance between revenue generation, development viability and certainty, needs to be borne in mind, when considering the correct interpretation to be applied to the indexation provisions (and Ip in particular).

20. The Appellant cites a previous VOA CIL Appeal Decision 1860756 (Land at Showell Nurseries, Showell, Chippenham, Wiltshire SN15 2NU). The Appointed Person in Appeal Decision 1860756 held that in respect of Ip, the date planning permission first permits the development was the index figure for the year in which planning permission was granted. Each CIL Appeal must be assessed on its own facts and merits, and I agree with the CA that earlier VOA decisions, whether related or unrelated, do not create binding precedent. Although not determinative, they may be persuasive and informative, where similar issues arise. Although Appeal Decision 1860756 has similar issues and was upheld, in arriving at my decision in this Appeal, I have attached only minor evidential weight to Appeal Decision 1860756.

Final Appeal Decision

21. Having fully considered the representations made by both parties and all the evidence put forward to me, I allow this Appeal. I agree with the Appellant that the Ip index value should be that for the year when the outline permission was granted (in ```redacted```) and I agree with the Appellant's calculation of the CIL charge of £```redacted```.

22. In conclusion, having considered all the evidence put forward to me, I determine that the CIL payable should be the sum of £```redacted``` (```redacted```).

Award of Costs

23. The Appellant has requested an award of costs under the provisions of Regulation 121, on the grounds that the CA have acted unreasonably. Having reviewed the submitted documentation and Statements of Case, I am of opinion that the CA has not behaved unreasonably; accordingly no award of costs is to be made.

However, I observe that in the CA's Liability Notice dated ```redacted```, no calculation on how the CA's CIL figure of £```redacted``` was arrived at. For transparency, I consider it good practice for all CA's to clearly state on their Liability Notices their rationale and calculation of the CIL amount to be paid.

```redacted```
```redacted``` MRICS VR
Principal Surveyor
RICS Registered Valuer
Valuation Office Agency
2nd March 2026