

Appeal Decision

by [REDACTED] MRICS FAAV

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

Valuation Office
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Appeal Ref: 1887893

Planning Permission Ref. [REDACTED]

Proposal: Proposed demolition of existing barn with replacement dwelling and garage (following Class Q prior approval for proposed change of use from agricultural barn to one dwellinghouse Ref: [REDACTED])

Location: [REDACTED]

Decision

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

Reasons

2. I have considered all the submissions made by the Appellant's agent, [REDACTED] (acting on behalf of the Appellant [REDACTED]) 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 [REDACTED], granted on [REDACTED].
 - b. CIL Liability Notice [REDACTED], dated [REDACTED].
 - c. Regulation 113 Appeal dated [REDACTED] and the CA's response dated [REDACTED].
 - d. CIL Liability Notice [REDACTED] dated [REDACTED].
 - e. Regulation 114, CIL Appeal form, dated [REDACTED].

- f. Representations from the Appellant received [REDACTED] and [REDACTED].
- g. The response and representations received from the CA on [REDACTED].
- h. Comments received from the Appellant dated [REDACTED] in respect of the CA's representations.

Grounds of Appeal

3. The Appellant has a single ground of appeal, namely that the deemed net chargeable area is incorrect because it includes the gross internal area (GIA) of the carport, which the Appellant contends should be excluded for the reasons set out below:
 - a. The carport is not fully enclosed and does not therefore constitute GIA.
 - b. Acceptance of just part of the carport as being chargeable was dismissed by the CA on the basis the structure was all under a single roof.
 - c. To treat the structure (with two open sides) as GIA is inconsistent with the purpose, wording and interpretation of the CIL Regulations.

Background

4. Planning permission [REDACTED] was granted on [REDACTED] for: 'Proposed demolition of existing barn with replacement dwelling and garage (following Class Q prior approval for proposed change of use from agricultural barn to one dwellinghouse (ref [REDACTED])).'
5. The CA issued CIL liability notice [REDACTED] on [REDACTED]. This was calculated on a chargeable area of [REDACTED] square metres (sqm) at 2021 'Residential rest of [REDACTED]' rate of £[REDACTED] per sqm, plus indexation of [REDACTED], giving a total charge of £[REDACTED].
6. The Appellant requested a review under Regulation 113 on [REDACTED] citing two main grounds of appeal: that the CA had not offset the GIA of the existing barn from the chargeable area and that the proposed 'car port' was incorrectly included within the (GIA) calculation for CIL charging purposes.
7. The CA responded on [REDACTED], upholding the first ground of appeal, but dismissing the second.
8. Consequently, the CA issued a new, revised CIL Liability Notice, [REDACTED] on [REDACTED]. This was calculated on a chargeable area of [REDACTED] sqm at '2021 Residential rest of [REDACTED]' rate of £[REDACTED] per sqm, plus indexation of [REDACTED], giving a total charge of £[REDACTED].
9. On [REDACTED], the Valuation Office received a CIL appeal made under Regulation 114 (chargeable amount) contesting that the CIL liability should be lower and either preferably exclude the whole car port, or part of the car port GIA. The Appellant has not provided their opinion of what they consider the CIL liability should be but their representations outline that they are seeking the reduction of

the liability by a sum which I understand accords with the exclusion of the GIA of the subject carport.

10. The Appellant challenges the inclusion of the car port, or part of it, within the GIA on the basis that it is not fully enclosed. They consider that including the GIA of the structure within the net chargeable area to be “inconsistent with the purpose, wording and interpretation of the CIL Regulations”.
11. The CA disagree and believe that the GIA of the carport/garage should be included within the chargeable net area. They consider the proposed car port/garage to be a stand-alone structure which is CIL liable if the intended use is in conjunction with the new dwelling. They also state how the ‘car port’ is described as a garage in the description of development in the planning application and in the Design and Access statement. The approved plans refer to the structure variously as garage and car port.
12. The CA maintain that the RICS Code of Measuring Practice does not specifically include or refer to car ports in its definition of gross internal area (GIA). Conversely however, there is specific reference to canopies and open vehicle parking areas that should be excluded from GIA.
13. The CA identify the proposed structure has walls on two sides plus a third wall partially enclosing the front elevation and is more akin to a garage than a canopy so therefore should be included in the GIA calculation for CIL purposes. The proposed structure for vehicle storage and other purposes constitutes a garage in their opinion and forms part of the area to be included in GIA for CIL charging purposes.
14. I understand that there is no dispute around the areas of the respective parts, rates etc.

Calculation of the Chargeable Amount

15. 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—

$$\frac{R \times A \times IP}{IC}$$

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.”

16. 'A' is the deemed net chargeable floor area of the development to which the relevant CIL rate (R) applies. It represents the GIA attributable to that rate after making the statutory deductions and adjustments required by the CIL Regulations, including allowances for qualifying existing or retained buildings, calculated in accordance with sub-paragraph (6).

17. Gross Internal Area (GIA) is not defined within the CIL Regulations and therefore the RICS Code of Measuring Practice 6th Edition (May 2015) is used. GIA is defined as the area of a buildings measured to the internal face of the perimeter walls at each floor level.

Including:-

- a) Areas occupied by internal walls and partitions
- b) Columns, piers, chimney breasts, stairwells, lift-wells, other internal projections, vertical ducts and the like
- c) Atria and entrance halls, with clear height above, measured at base level only
- d) Internal open sided balconies, walkways and the like
- e) Structural, raked or stepped floors are to be treated as level floor measured horizontally
- f) Horizontal floors with permanent access, below structural, raked or stepped floors
- g) Corridors of a permanent essential nature (eg fire corridors, smoke lobbies)
- h) Mezzanine floor areas with permanent access
- i) Lift rooms plant rooms, fuel stores, tank rooms which are housed in a covered structure of a permanent nature, whether or not above the main roof level
- j) Service accommodation such as toilets, toilet lobbies, bathrooms, showers, changing rooms, cleaners' rooms and the like •
- k) Projection rooms
- l) Voids over stairwells and lift shafts on upper floors
- m) Loading bays
- n) Areas with a headroom of less than 1.5m
- o) Pavement vaults
- p) Garages
- q) Conservatories

Excluding:-

- a) Perimeter wall thicknesses and external projections
- b) External open-sided balconies, covered ways and fire escapes
- c) Canopies
- d) Voids over or under structural, raked or stepped floors
- e) Greenhouses, garden stores, fuel stores and the like in residential property.

18. As detailed above, the RICS Code of Measuring Practice (6th Edition) expressly includes garages, loading bays and conservatories but excludes external open sided balconies, covered ways and canopies from GIA.
19. As car ports are not specifically referenced within the RICS Code of Measuring Practice, it is therefore necessary to consider the construction and appearance of the car ports, to determine whether they can be included within GIA, or whether they should more correctly be considered as a canopy and therefore excluded.
20. The subject building is detached, under a single roof. It includes space for one vehicle, an enclosed plant room and enclosed bike and bin store. The western elevation, (against the house) is open with two supporting pillars providing support to the roof in the middle and northwestern corner, the northern, front elevation is predominately open with a return section to the north eastern section (and provides the vehicular access), the eastern elevation is fully enclosed as is the southern elevation. The edge of the building is clearly delineated by the roof line and presence of two fully enclosed sides and one partial side (a return section) as well as the supporting pillars. The perimeter of the building can be clearly identified.
21. There are examples within the above Code of Measuring Practice where it is suggested that it is appropriate to measure to the perimeter of a building and include areas which are not fully enclosed (e.g. a loading bay). This appears to confirm that in certain situations the Code of Measuring Practice does not envisage that a lack of external walls prevents GIA from being calculated.
22. Taking this into account, I consider that the construction and appearance of the structure determine it is more appropriately considered a partially open sided garage, rather than a canopy.
23. Having considered the facts of this case and the evidence submitted I am of the opinion that the car port/garage accommodation may be described as a garage, falling within the GIA as defined in the RICS Code of Measuring Practice. Its floor area is therefore included within the net chargeable area of the development in accordance with The CIL Regulations Part 5 Chargeable Amount, Schedule 1.
24. I therefore dismiss this appeal and determine that the Community Infrastructure Levy (CIL) payable in this case should be £ [REDACTED] ([REDACTED]).

[REDACTED] BSc (Hons) MRICS FAAV
Valuation Office Agency
23 April 2026