Appeal Decision

by [redacted] MRICS FAAV

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

Valuation Office
Wycliffe House
Green Lane
Durham
DH1 3UW

e-mail: [redacted]@hmrc.gov.uk

Appeal Ref: 1892711

Planning Permission: [redacted]

Development: Retention of detached annexe ancillary to the main dwelling together with associated external decking.

Location: [redacted]

Decision

I determine that the Community Infrastructure Levy (CIL) payable in this case should be **£**[redacted] ([redacted]) and this appeal is dismissed.

Reasons

1. I have considered all of the submissions made by [redacted] on behalf of [redacted] (the Appellants) and [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 permission reference [redacted] granted on [redacted] for "Retention of detached annexe ancillary to the main dwelling together with associated external decking".
    b) CIL Liability Notice [redacted] dated [redacted].
    c) Regulation 113 Review Request submitted to the CA on [redacted].
    d) The CA's Regulation 113 Review Decision dated [redacted].
    e) Regulation 114 CIL Appeal Form dated [redacted], together with documents and correspondence, including:
        a. Signed statements from the occupiers of the cabin and the

manufacturers of the cabin.

   b. Three planning appeal decisions ([redacted] and [redacted])

f) CA's representations received [redacted], together with documents and correspondence.

g) Appellant's further comments dated [redacted].

Background

2. Planning permission reference [redacted] was granted by the CA on [redacted] for "Retention of detached annexe ancillary to the main dwelling together with associated external decking."

3. The CA issued CIL Liability Notice [redacted] dated [redacted]. This was calculated on a chargeable area of [redacted] square metres (sqm) at the residential rate of £[redacted] per sqm plus indexation. The total charge was £[redacted].

4. The Appellant requested a Regulation 113 review on [redacted].

5. The CA responded to the Regulation 113 request on [redacted] and concluded that the CIL charge was correct. It considered that the development is a building and not a caravan and is therefore liable for CIL.

6. On [redacted], the Valuation Office received a CIL appeal made under Regulation 114 (chargeable amount) contesting that the CIL liability should be £0. The Appellant contends that the CIL Liability charge should be nil as they consider the annexe is a caravan and not a building and there is therefore no chargeable floorspace.

Grounds of Appeal

7. The Appellant's principal ground of appeal is that the annexe is a caravan due to its construction and mobility. The Appellant does not consider it to be a "building" for the purposes of CIL and contends therefore that no chargeable floorspace exists and the CIL liability should be nil.

8. The Appellant has produced planning appeal decisions and two sworn statements to support their contention that the development is a caravan and not a building.

9. The CA considers, (in accordance with its Planning Officer Report and Decision Notice), that the development is a detached, annexe building.

10. During determination of the planning application, the CA concluded that:
    a) In accordance with Regulation 9 of the CIL Regulations 2010 (as amended), chargeable development is the development for which planning permission is granted.
    b) The structure does not meet the statutory definition of a caravan.
    c) It fails the relevant construction and mobility tests;

d) It is constructed on a brick and concrete base and constitutes a permanent residential structure; and
e) The planning appeal decisions provided by and relied upon by the Appellant address different statutory issues and should therefore be afforded limited weight when determining CIL liability.

Chargeable Development – Building

Appellant

11. The Appellant does not consider the annexe to be a “building” for the purposes of CIL, citing Regulation 2 of the CIL Regulations 2010 (as amended), which provides that a dwelling means a building or part of a building occupied, or intended to be occupied, as a separate dwelling. The Appellant contends that as the structure is a caravan and not a building, it cannot amount to chargeable residential floorspace.

12. The Appellant considers the annexe falls within the statutory definition of a caravan. They rely upon construction and mobility tests; that a caravan may be composed of not more than two sections, separately constructed and designed to be assembled on site and must, when assembled, be physically capable of being moved by road.

13. They argue that neither the planning application nor the approved description of development describes the proposal as a building. The CIL Additional Information Form stated that the proposal did not include new-build development of 100 sqm or more, nor the creation of one or more dwellings through new build or conversion. The Appellant maintains this reflects their consistent position that the annexe was not a building and did not create chargeable floorspace.

14. The Appellant submits that:

a) the CA's conclusion that the annexe fails the construction test is inadequately reasoned. Although assembled on site, the structure was formed by joining factory-manufactured components rather than constructing a building in situ. The annexe contains a visible central joint and the supplier, [redacted], has confirmed that the unit was assembled from pre-made components joined together in two parts to form a single unit.

b) that there is no requirement for the two sections of a twin-unit caravan to be independently habitable before assembly, nor any requirement that the two sections be created away from the site on which they are assembled. Reliance is placed on *Byrne v Secretary of State for the Environment and Arun District Council* [1997] EWHC Admin 1990 and planning appeal decisions APP/N1025/C/1074589, APP/B5480/C/17/3174314 and APP/L5240/X/22/3295099.
c) the annexe is not fixed to the land in a manner that would render it a building. It

rests on brick and blockwork plinth walls, piers and supports, is not bolted or anchored to them and remains in place under its own weight.

15. The Appellant relies upon *Massingham v Secretary of State for Local Government and the Regions* [2002] EWHC 1578 (Admin), arguing that connection to services or placement on a base does not automatically result in a caravan becoming a building.

16. They state that the annexe is capable of transportation as a whole and therefore satisfies the mobility test. The supplier has confirmed that the unit can be transported without loss of structural integrity. Reliance is also placed upon *Measor v Secretary of State for the Environment, Transport and the Regions* [1998] 4 PLR 93, *Carter v Secretary of State* [1995] JPL 311 and appeal decision APP/J1915/X/11/2159970 in support of the proposition that capability of movement, rather than frequency or ease of movement, is the relevant consideration.

17. The Appellant contests the CA's reliance upon the original planning officer's report, considers they have failed to properly consider the supplier's statement, and the occupiers' statement and have also failed to give proper consideration to the detailed submissions made in support of their Regulation 113 review.

18. The Appellant raises a lawful development certificate application ([redacted]) at a neighbouring property called [redacted], to further support the proposition that the annexe should properly be regarded as a caravan.

19. The Appellant's overall position is that the annexe meets the statutory definition of a caravan, does not constitute a building for the purposes of the CIL Regulations and therefore gives rise to no chargeable floorspace.

Chargeable Development – Building
The CA

20. The CA disagrees with the Appellant and initially considered that the grounds of appeal fell outside the scope of Regulation 114 because no error has been identified in the calculation of the chargeable amount.

21. Having acknowledged the appeal has been accepted as valid, the CA have responded to the issues raised.

22. The CA relies on Regulation 9 of the CIL Regulations 2010 (as amended), which provides **that chargeable development is the development for which planning permission is granted**. They maintain that the approved development is a detached, residential annexe building and not a caravan.

23. The CA considers the structure does not meet the statutory definition of a

caravan because it fails the relevant construction and mobility tests and is installed on a brick and concrete base as a permanent residential structure. Whilst it considered the Appellant's submissions regarding construction, assembly and mobility, it concluded that those matters had already been assessed during the planning application process and do not alter the character of the authorised development, which is a building.

24. The CA submits that the planning appeal decisions relied upon by the Appellant relate to planning enforcement and lawful development matters rather than CIL liability and should therefore be afforded limited weight. The CA also considers that the neighbouring lawful development certificate at [redacted] is not directly comparable and does not establish that the subject structure is a caravan.

25. Consequently, the CA disputes the Appellant's contention that no chargeable floorspace exists and maintains that the Liability Notice has been correctly calculated.

Reasoning

26. As the Appointed Person for this Appeal, I confirm that contrary to the CA's opinion, the issue of whether the development constitutes a building or a caravan **does fall within the scope of a Regulation 114 Appeal** for CIL charging purposes.

27. The Appellant challenges the basis on which chargeable floorspace has been identified and this directly affects the chargeable amount.

28. This appeal has been made under Regulation 114 of the Community Infrastructure Levy Regulations 2010 (as amended). The decision is determined in accordance with the CIL Regulations (and not as a planning appeal). Whilst both parties have referred to planning legislation, planning appeal decisions, lawful development certificates and authorities concerning caravans, those matters are relevant only insofar as they assist in determining whether the development constitutes a building for the purposes of the CIL Regulations.

29. The principal issue in this appeal is whether the subject annexe is a building or a caravan for the purposes of the Community Infrastructure Levy Regulations 2010 (as amended).

30. There is no comprehensive definition of “building” within the CIL Regulations, save for Schedule 1 Part 1 paragraph 1(10), which excludes:
    a) a building into which people do not normally go;
    b) a building into which people go only intermittently for the purpose of maintaining or inspecting machinery; or
    c) a building for which planning permission was granted for a limited period.

31. In the absence of a comprehensive statutory definition, I have had regard to the ordinary meaning of the word and relevant case law. The Shorter Oxford English Dictionary defines a building as “a permanent fixed thing built for occupation”.

32. I have also had regard to *Skerritts of Nottingham Ltd v Secretary of State for the Environment, Transport and the Regions (No.2) [2000] 2 PLR 102*, which identifies size, permanence and degree of physical attachment as relevant considerations.

33. I acknowledge that the Caravan Sites and Control of Development Act 1960 and the Caravan Sites Act 1968 provide the statutory framework for determining whether a structure is capable of being regarded as a caravan.

34. I have considered the parties' submissions concerning the construction and mobility tests together with the authorities and appeal decisions relied upon by the Appellant.

35. In relation to the construction test, I accept the Appellant's evidence that the unit was assembled on site from factory-manufactured components and that a visible joint remains evident within the structure. I further accept that a structure does not necessarily fail the construction test merely because assembly takes place on site, as supported by the planning authorities and appeal decisions cited by the Appellant.

36. In relation to the mobility test, I accept that the unit falls within the maximum statutory dimensions associated with a twin-unit caravan and that the relevant consideration is capability of movement rather than frequency of movement or any intention to move the structure. The authorities relied upon by the Appellant support that proposition.

37. However, satisfying the construction and mobility tests is not, in itself, determinative of whether a structure constitutes a building for the purposes of the CIL Regulations. The issue before me is whether, having regard to all the circumstances, the development should properly be regarded as a building giving rise to chargeable development.

38. Applying the factors identified in *Skerritts*, I find that the size of the structure favours the Appellant's position; the approved floorspace of [redacted] sqm falls within the maximum dimensions capable of applying to a twin-unit caravan.

39. In relation to permanence, I attach significant weight to the fact that planning permission was sought and granted for the retention of a detached, residential annexe together with associated external works. There is no condition limiting the period for which the structure may remain on the site and no requirement for its future removal. It is reasonable to assume therefore that the annexe has been installed for long-term residential occupation ancillary to the main dwelling and

forms part of the established planning unit. These factors point strongly towards permanence.

40. In relation to physical attachment, I acknowledge the Appellant's submission that the annexe is not mechanically fixed to its supporting structure and rests upon its own weight. However, it is supported by substantial brick and blockwork piers, plinth walls and associated hardstanding constructed specifically to accommodate it.

41. Whilst connection to services or placement on a base does not automatically convert a caravan into a building, as recognised in *Massingham v Secretary of State for Local Government and the Regions* [2002] EWHC 1578 (Admin), I consider the totality of the supporting works, the purpose-built base, the permanent residential use of the annexe, its integration within the planning unit and its intended permanence, demonstrate a sufficient physical and functional relationship with the land to support classification as a building for the purposes of the CIL Regulations.

42. I have considered the planning appeal decisions and the lawful development certificate relating to the neighbouring property at [redacted]. Whilst these provide useful guidance on the application of caravan legislation in planning contexts, they turn on their own facts and do not determine liability under the CIL Regulations. I therefore afford them limited weight.

43. Having considered all the evidence before me, including the planning permission, officer's report, parties' submissions, sworn statements, case law and appeal decisions, I find on balance that the subject annexe should properly be regarded as a building for the purposes of the Community Infrastructure Levy Regulations 2010 (as amended). In reaching that conclusion, I have determined the matter under the CIL legislative framework rather than as a planning judgment.

44. I also note the CA's reliance upon Regulation 9 of the CIL Regulations, which provides that chargeable development is the development for which planning permission is granted.

45. Having found that the development authorised by planning permission [redacted] comprises a building giving rise to chargeable floorspace, I am satisfied that it constitutes chargeable development for the purposes of the Regulations.

46. The Appellant has not challenged the arithmetic calculation of the chargeable amount itself and I have identified no error in either the chargeable area adopted or the resulting calculation. I therefore conclude that the Liability Notice correctly identifies a chargeable area of [redacted] sqm and a CIL liability of £[redacted].

Decision

47. For the reasons given above, I determine that the development constitutes a building for the purposes of the Community Infrastructure Levy Regulations 2010 (as amended).

48. Accordingly, I determine that the Community Infrastructure Levy payable is £[redacted] ([redacted]) and the appeal is dismissed.

[redacted]

[redacted] BSc (Hons) MRICS FAAV
Valuation Office

20 July 2026