

Community Infrastructure Levy

APPEALS, SURCHARGES & ENFORCEMENT

Introduction

Appeals can be made against all aspects of the CIL collection and enforcement system, from the CIL collection authority's calculation of the amount due to any enforcement actions it may take.

Seeking a review of the Levy

If you feel that the amount of Community Infrastructure Levy set out in your Liability Notice has been calculated incorrectly, you can ask the Council to review the calculation. Requests must be made in writing and within 28 days of the date on which the liability notice was issued along with any evidence you may feel is appropriate to support your request to the levy collecting authority.

How the council will conduct the review and notify you of the outcome

When the council receives a request to review the amount, it will ensure that the person conducting the review is senior to the one who carried out the original calculation. The council will notify you of the decision of the review within 14 days of receiving your request giving reasons for its decision.

NB: Where development is commenced before you receive notification of this decision, the review will lapse and the original amount will become due for payment in the manner set out in the demand notice.

Right of appeal against decision made by the collecting authority following a review of the chargeable amount:

If you are dissatisfied with the decision of the council or have not been notified within 14 days, you may appeal to the Valuations Office Agency (VOA). This appeal must be made no later than 60 days beginning with the day on which the Liability Notice was issued.

NB: You may not appeal to the VOA on how the Community Infrastructure Levy amount due was calculated if development has commenced. The appeal will also lapse if development commences before you have been told of the outcome of the appeal.

Appeals against the apportionment of liability for the levy

You may appeal to the VOA against any apportionment of liability carried out by the council. Any such appeal must be made within 28 days of receiving a Demand Notice. The CIL Levy (including any surcharges) relating to the development will be suspended pending the outcome of the appeal.

Appealing date of Commencement

You may appeal to the Planning Inspectorate against any decision by the council to deem that development has commenced incorrectly. This appeal must be made within 28 days of receiving notice of such a decision by the council. Where an appeal is allowed, any enforcement decisions relating to the deemed date of commencement, including the imposition of any surcharges, will be suspended pending the outcome of the appeal.

Surcharges

The Council has the right to apply surcharges where there has been a clear breach of CIL procedures.

If you feel that a levy enforcement action is unwarranted or has been taken in error, you are encouraged in the first instance to contact the council. This is because it may be a lot quicker and easier to resolve the issue by contacting the council first before taking more formal action. However, you should be aware that a formal appeal can be lodged no later than 28 days after the date of your notification by the collecting authority.

Surcharge for failing to assume liability before commencement

Failure to assume liability to pay CIL before the commencement of development may result in the Council imposing a surcharge of £50 per landowner subsequently discovered. This surcharge ensures that the costs of establishing the identities of landowners are borne by the liable parties.

What happens if a valid commencement notice is not submitted before development commences?

Failure to submit a valid commencement notice before development commences will result in the Council imposing a surcharge of 20% of the CIL amount due, up to a maximum of £2,500. We will also add daily interest to the outstanding debt at 2.5 percentage points above the Bank of England base rate up to the day the invoice is paid.

Late payment surcharge

Continued failure to pay CIL may result in the Council imposing one or more late payment surcharge. Such surcharges will be imposed in the following manner:

Five per cent of the outstanding amount where payment is still overdue after 30 days, subject to a £200 minimum a further Five per cent of the outstanding amount where payment is still overdue after six months, subject to a £200 minimum and a further Five per cent of the outstanding amount where payment is still overdue after 12 months, subject to a £200 minimum.

Appealing a surcharge

You can formally appeal against a surcharge to the planning inspectorate within 28 days of the surcharge being imposed on the following grounds:

- a. The claimed breach which led to the imposition of the surcharge did not occur;
- b. The collecting authority did not serve a liability notice in respect of the chargeable development to which the surcharge relates; or
- c. That the surcharge has been calculated incorrectly.

Payment will be suspended until the Planning Inspectorate has decided the appeal.

Legal Action

When you fail to pay the Community Infrastructure Levy (CIL) the Council will instigate Legal action to recover outstanding debt.

Further Information is available from:

- the national Planning Portal website www.planningportal.gov.uk/cil
- the Valuation Office website www.voa.gov.uk
- The Planning inspectorate (PINS): www.gov.uk/guidance/community-infrastructure-levy-how-to-make-an-appeal
- the GOV.UK Planning Practice Guidance section www.planningguidance.planningportal.gov.uk