



WEST OXFORDSHIRE
DISTRICT COUNCIL

CIL Guidance
on
Appeals

January 2026

CIL Appeals

If you do not agree with the amount of Community Infrastructure Levy (CIL) you have to pay then you may be able to appeal. please [email us](#) if you are thinking about appealing.

The different appeals you can make are:

- Regulation 113 – Review of Chargeable Amount
- Regulation 114 – Chargeable amount appeal
- Regulation 115 – Apportionment of liability appeal
- Regulation 116 – Charitable relief appeal
- Regulation 116A – Exemption for residential annexes extensions appeal
- Regulation 116B – Exemption for self-build housing appeal
- Regulation 117 – Surcharges appeal
- Regulation 118 – Deemed commencement appeal
- Regulation 119 – CIL stop notice
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This guidance document sets out the different types of appeal, their requirements and where to lodge the appeal.

This guidance is a summary only and we strongly recommend that you review the CIL legislation to determine whether you are eligible to appeal. There is also further Valuation Office Agency guidance available here: [Community Infrastructure Levy: how to make an appeal - GOV.UK](#).

Type of appeal	Information on the regulation, how you submit a request for a CIL review or appeal and to whom	Guidelines and limitations on submitting a CIL review or appeal request
Regulation 113 Review of chargeable amount appeal	<p>This appeal is made where you, as a liable party, believe that the calculation has been carried out incorrectly.</p> <p>This appeal is made to the Charging Authority.</p> <p>To request a review, then please email with the subject header of 'Request for review of chargeable amount' to CIL@westoxon.gov.uk .</p>	<p>You can only request a review before the end of the period of 28 days beginning on the date the Liability Notice was issued.</p> <p>A person may not request a review of an earlier decision made on an earlier review, nor once the relevant development has been commenced (unless planning permission was granted retrospectively).</p> <p>A request for review may be accompanied by written representations in connection with the review. We, as the Charging Authority must consider your representations when carrying out the review.</p> <p>We, as the Charging Authority, must review the calculation and issue a decision within 14 days of the start date of the appeal. We must also give reasons for the decision.</p> <p>The review must be carried out by a person who was not involved in the original calculation and who is senior to the person making the original calculation.</p> <p>If this review does not resolve the matter to your satisfaction, you may then progress to a formal appeal under regulation 114, below.</p>
Regulation 114	This appeal follows a Regulation 113 review, as set out above.	<p>To submit this appeal, you must:</p> <ul style="list-style-type: none"> • Have requested a review as under Regulation 113; and

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Chargeable amount appeal	<p>This appeal must be submitted to the Valuation Office Agency (VOA). Details of how to do this, and the information required, is available at:</p> <p>https://www.gov.uk/guidance/community-infrastructure-levy-how-to-make-an-appeal</p> <p>Use the online contact form or email address cil.appeals@voa.gov.uk to contact the VOA. If you cannot use the online methods, you can contact the VOA by phone: 03000 501 501</p> <p>Monday to Tuesday, 9am to 4:30pm</p> <p>Wednesday, 10am to 4:30pm</p> <p>Thursday to Friday, 9am to 4:30pm</p> <p>You can email your forms to cil.appeals@voa.gov.uk, or send hard copies to:</p> <p>Valuation Office Agency DVS (CIL) Wycliffe House Green Lane Durham DH1 3UW</p>	<ul style="list-style-type: none"> • Have been aggrieved by the review decision; and /or • You were not notified of the review decision within 14 days of the review start date; and/ or • You believe the CIL calculation has been calculated incorrectly. • Make the appeal before the end of 60 days after the liability notice was issued for the original chargeable amount. If the 60 days has lapsed, then you are unable to submit an appeal. • Not commenced development (unless planning permission was granted retrospectively). If development commences prior to the appeal decision, then the appeal will lapse. <p>This is your first appeal under regulation 114. You cannot submit more than one appeal per chargeable development under this regulation.</p> <p>If your appeal is allowed:</p> <ul style="list-style-type: none"> • All demand notices issued by the Collecting Authority in respect of the relevant development before the appeal was allowed cease to have effect. • The VOA Inspector may quash a surcharge imposed by the Collecting Authority.

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Regulation 115 Apportionment of liability appeal	<p>This appeal must be submitted to the Valuation Office Agency (VOA). Details of how to do this, and the information required, is available at:</p> <p>https://www.gov.uk/guidance/community-infrastructure-levy-how-to-make-an-appeal</p> <p>Use the online contact form or email address cil.appeals@voa.gov.uk to contact the VOA. If you cannot use the online methods, you can contact the VOA by phone: 03000 501 501 Monday to Tuesday, 9am to 4:30pm Wednesday, 10am to 4:30pm Thursday to Friday, 9am to 4:30pm</p> <p>You can email your forms to cil.appeals@voa.gov.uk, or send hard copies to:</p> <p>Valuation Office Agency DVS (CIL) Wycliffe House Green Lane Durham DH1 3UW</p>	<p>To submit this appeal, you must:</p> <ul style="list-style-type: none"> • Be an owner of a material interest in the land. • Be aggrieved at a decision by the Charging Authority of the apportionment of liability. • Make this appeal before the end of the period of 28 days from when the Demand Notice was issued. • Not commenced development. If development commences prior to the appeal decision, then the appeal will lapse. <p>If your appeal is allowed:</p> <ul style="list-style-type: none"> • All demand notices issued by the Collecting Authority in respect of the relevant development before the appeal was allowed cease to have effect. • The VOA Inspector may quash a surcharge imposed by the Collecting Authority. • The VOA Inspector will reapportion liability between each material interest in the relevant land.
Regulation 116	This appeal must be submitted to the Valuation Office Agency (VOA). Details of how to do this, and the	To submit this appeal, you must:

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Charitable Relief Appeal	<p>information required, is available at: https://www.gov.uk/guidance/community-infrastructure-levy-how-to-make-an-appeal</p> <p>Use the online contact form or email address cil.appeals@voa.gov.uk to contact the VOA. If you cannot use the online methods, you can contact the VOA by phone: 03000 501 501 Monday to Tuesday, 9am to 4:30pm Wednesday, 10am to 4:30pm Thursday to Friday, 9am to 4:30pm</p> <p>You can email your forms to cil.appeals@voa.gov.uk, or send hard copies to: Valuation Office Agency DVS (CIL) Wycliffe House Green Lane Durham DH1 3UW</p>	<ul style="list-style-type: none"> Be an interested party who is aggrieved at the decision of a Collecting Authority to grant Charitable relief on the grounds that the Collecting Authority has incorrectly determined the value of interest in land in respect of which the claim was allowed. Appeal before the end of 28 days from the date the decision on your Charitable relief claim was made/issued. Not have commenced development. If the relevant development has commenced before the VOA notifies the appellant of their decision, then the appeal will lapse. <p>If your appeal is allowed:</p> <ul style="list-style-type: none"> The VOA Inspector may amend the amount of charitable relief granted to the appellant.

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Regulation 116 A Exemption for residential annexes appeal	<p>This appeal must be submitted to the Valuation Office Agency (VOA). Details of how to do this, and the information required, is available at: https://www.gov.uk/guidance/community-infrastructure-levy-how-to-make-an-appeal</p> <p>Use the online contact form or email address cil.appeals@voa.gov.uk to contact the VOA. If you cannot use the online methods, you can contact the VOA by phone: 03000 501 501 Monday to Tuesday, 9am to 4:30pm Wednesday, 10am to 4:30pm Thursday to Friday, 9am to 4:30pm</p> <p>You can email your forms to cil.appeals@voa.gov.uk, or send hard copies to:</p> <p>Valuation Office Agency DVS (CIL) Wycliffe House Green Lane Durham DH1 3UW</p>	<p>To submit this appeal, you must:</p> <ul style="list-style-type: none"> • Be an interested party who is aggrieved at the decision of a Collecting Authority to grant Self Build Residential Annexes relief on the grounds that the Collecting Authority has incorrectly determined the value of interest in land in respect of which the claim was allowed. • Appeal before the end of 28 days from the date the decision on your residential annexes relief claim was made/issued. • Not have commenced development. If the relevant development has commenced before the VOA had notified the appellant of their decision, then the appeal will lapse. <p>If your appeal is allowed:</p> <ul style="list-style-type: none"> • The VOA inspector may amend the amount of exemption for residential annexes granted to the appellant.
Regulation 116 B	This appeal must be submitted to the Valuation Office Agency (VOA). Details of how to do this, and the	To submit this appeal, you must:

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Exemption for self-build housing appeal	<p>information required, is available at: https://www.gov.uk/guidance/community-infrastructure-levy-how-to-make-an-appeal</p> <p>Use the online contact form or email address cil.appeals@voa.gov.uk to contact the VOA. If you cannot use the online methods, you can contact the VOA by phone: 03000 501 501 Monday to Tuesday, 9am to 4:30pm Wednesday, 10am to 4:30pm Thursday to Friday, 9am to 4:30pm</p> <p>You can email your forms to cil.appeals@voa.gov.uk, or send hard copies to:</p> <p>Valuation Office Agency DVS (CIL) Wycliffe House Green Lane Durham DH1 3UW</p>	<ul style="list-style-type: none"> Be an interested party who is aggrieved at the decision of a Collecting Authority to grant Self Build Housing relief on the ground that the Collecting Authority has incorrectly determined the value of interest in land in respect of which the claim was allowed. Appeal before the end of 28 days from the date the decision on your Self Build Housing relief claim was made/issued. Not have commenced development. If the relevant development has commenced before the VOA had notified the appellant of their decision, then the appeal will lapse. <p>If your appeal is allowed:</p> <ul style="list-style-type: none"> The VOA inspector may amend the amount of exemption for Self-Build Housing relief granted to the appellant.
Regulation 117 Surcharge appeal	<p>This appeal must be submitted to the Planning Inspectorate (PINs). Details of how to do this, and the information required, is available at: https://www.gov.uk/guidance/appeal-a-community-infrastructure-levy-enforcement-notice.</p>	<p>The grounds of this appeal are:</p> <ul style="list-style-type: none"> The claimed breach which led to the imposition of the surcharge did not occur.

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	<p>Specific guidance on completing the appeal form is available at:</p> <p>https://www.gov.uk/government/publications/community-infrastructure-levy-how-to-complete-your-appeal-form/how-to-complete-your-community-infrastructure-levy-appeal-form#:~:text=3.,and%20post%20it%20to%20us.</p> <p>You can contact PINS at:</p> <p>Tel: 0303 444 5000</p> <p>CILAppeals@planninginspectorate.gov.uk</p>	<ul style="list-style-type: none"> The Collecting Authority did not serve a liability notice in respect of the chargeable development to which the surcharge relates. The surcharge has been calculated incorrectly. <p>To make this appeal, you must:</p> <ul style="list-style-type: none"> Appeal before the end of 28 days after the surcharge was imposed <p>No amount is payable in respect of that surcharge while the appeal is outstanding.</p> <p>If your appeal is allowed:</p> <ul style="list-style-type: none"> The PINS inspector may quash or recalculate the surcharge which is the subject of appeal.
Regulation 118 Deemed Commencement	<p>This appeal must be submitted to the Planning Inspectorate (PINs). Details of how to do this, and the information required, is available at:</p> <p>https://www.gov.uk/guidance/appeal-a-community-infrastructure-levy-enforcement-notice.</p> <p>Specific guidance on completing the appeal form is available at:</p> <p>https://www.gov.uk/government/publications/community-infrastructure-levy-how-to-complete-your-appeal-form/how-to-complete-your-community-infrastructure-levy-appeal-form#:~:text=3.,and%20post%20it%20to%20us.</p>	<p>To make this appeal, you must:</p> <ul style="list-style-type: none"> Be a person whom a demand notice has been served upon. Believe the commencement date deemed by the Charging Authority to be incorrect. Make the appeal before the end of 28 days from the issue of the demand notice. <p>If your appeal is allowed:</p>

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	<p><u>levy-appeal-form#:~:text=3.,and%20post%20it%20to%20us.</u></p> <p>You can contact PINS at: Tel: 0303 444 5000 CILAppeals@planninginspectorate.gov.uk</p>	<ul style="list-style-type: none"> • All demand notices issued by the Collecting Authority in respect of the relevant development before the appeal was allowed cease to have effect. • The PINS Inspector must determine a revised deemed commencement date for the relevant development.
Regulation 119 CIL Stop Notices	<p>This appeal must be submitted to the Planning Inspectorate (PINs). Details of how to do this, and the information required, is available at: <u>https://www.gov.uk/guidance/appeal-a-community-infrastructure-levy-enforcement-notice</u>.</p> <p>Specific guidance on completing the appeal form is available at: <u>https://www.gov.uk/government/publications/community-infrastructure-levy-how-to-complete-your-appeal-form/how-to-complete-your-community-infrastructure-levy-appeal-form#:~:text=3.,and%20post%20it%20to%20us.</u></p> <p>You can contact PINS at: Tel: 0303 444 5000 CILAppeals@planninginspectorate.gov.uk</p>	<p>The grounds of this appeal are:</p> <ul style="list-style-type: none"> • The Collecting Authority did not serve a Warning Notice before imposing the CIL Stop Notice. • The chargeable development subject to the CIL Stop Notice has not commenced. <p>To make this appeal, you must:</p> <ul style="list-style-type: none"> • Be a person on whom the Collecting Authority has served a CIL Stop Notice. • Make the appeal before the end of 60 days beginning with the day the CIL Stop Notice took effect. <p>A CIL Stop Notice which is subject to an appeal under this regulation continues to have effect while the appeal is outstanding.</p> <p>If your appeal is allowed:</p> <ul style="list-style-type: none"> • The PINS Inspector may correct any defect, error or misdescription in the CIL Stop Notice.

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		<ul style="list-style-type: none">• The PINS Inspector vary the terms of the CIL Stop Notice if they are satisfied that the correction or variation will not cause injustice to the appellant or any of the interested parties.• The PINS Inspector may quash the CIL Stop Notice