The Planning Inspectorate

Appeal Decision

by Ken McEntee

a person appointed by the Secretary of State for Housing, Communities & Local Government

Decision date: 10th November 2026

Appeal ref: APP/X0360/L/25/3376797

[redacted]

- The appeal is made under Regulation 117(1)(a) and 118 of the Community Infrastructure Levy Regulations 2010 (as amended).
- The appeal is brought by [redacted] against a surcharge imposed by Wokingham Borough Council.
- The relevant planning approval to which the surcharge relates is [redacted]
- Planning permission was granted on 30 October 2025.
- The description of [redacted]".
- A Liability Notice was served on [redacted] on 12 November 2025
- A revised Liability Notice was served on [redacted] on 18 November 2025.
- A Surcharge Notice was served on 18 November 2025.
- A Demand Notice was served on 18 November 2025.
- The alleged breach that led to the surcharge is the failure to assume Liability.
- The outstanding surcharge is [redacted]
- The determined deemed commencement date given in the Demand Notice is 30 October 2025.

Summary of decision: **The appeal is dismissed and the surcharge is upheld.**

The appeal under Regulation 117(1)(a)

1. An appeal under this ground is that the claimed breach which led to the surcharge did not occur. I note that the main basis of the appellant's case is that the development was not CIL liable and therefore there was no requirement to assume liability, so no such breach has occurred. However, I also note that an appeal was made under Regulation 114 to the Valuation Office Agency (VOA) on the same basis that the development is not CIL liable and therefore the CIL amount should be [redacted]. A decision disagreeing with the appellant's assertions and dismissing the appeal was issued on 3 March 2026. In view of that decision, all that is before me to consider is whether the alleged breach occurred in relation to the surcharge. As it is not disputed that an assumption of liability form was not submitted, I can only conclude that the alleged breach occurred as a matter of fact. The appeal under this ground fails accordingly.

The appeal under Regulation 118

2. An appeal under this ground is that the Collecting Authority (Council) has issued a Demand Notice with an incorrectly determined deemed commencement date. However, rather than the date itself, it is clear that the argument behind this

ground is that as the development was not CIL liable, works have not begun on a chargeable development. Again, the VOA decision effectively renders this argument untenable. Therefore, I am satisfied that the Council have correctly determined the deemed commencement date to be 30 October 2025 in accordance with Regulation 7(4). The appeal under this ground also fails accordingly.

Formal Decision

3. For the reasons given above, the appeal on both grounds made is dismissed and the surcharge of [redacted] is upheld.

K McEntee