

13. It is the case that neither in reg.65(7) nor indeed elsewhere in the CIL regs 2010 are the circumstances prescribed for the exercise of the discretion to withdraw a liability notice. As such, and as a matter of construction, it is open to a collecting authority to withdraw a liability notice where it considers it appropriate to do so and a decision to do so would be subject only to the normal public law duties, including the duty to act reasonably. In my view, where a collecting authority is satisfied that to pursue liability for CIL would give rise to unacceptable hardship or would be disproportionate or oppressive, it would be entitled to withdraw a liability notice and not thereafter to pursue a liability for CIL. Such circumstances may include where a houseowner has inadvertently omitted to submit a claim form for an exemption for a residential annex or extension at the appropriate time before development commences.