



Appeal number: CA/2014/0017

**FIRST-TIER TRIBUNAL (CHARITY)
GENERAL REGULATORY CHAMBER**

DAVID JENNINGS

Appellant

- and -

**THE CHARITY COMMISSION
FOR ENGLAND AND WALES**

Respondents

TRIBUNAL: JUDGE ALISON MCKENNA

Sitting in Chambers on 31 October 2014

Upon the Tribunal receiving a Notice of Appeal which appears to be out of time and in relation to which the Tribunal must decide whether to allow the appeal to proceed

IT IS DIRECTED as follows:

1. The Charity Commission is NOT required to provide a full response at this stage, but only to provide its comments (and any relevant supporting documentation) in relation to the following questions:

a. Does the Commission accept that a decision appealable to the Tribunal has been made?

b. If so, when was it made?

c. What information was provided to the Appellant about rights of appeal to the Tribunal at the time the relevant decision (if any) was made (please provide copies)?

d. Does the Commission accept that the Appellant is a person falling within column 2 of the table in schedule 6 to the Charities Act 2011 and so entitled to bring an appeal?

e. Does the Commission oppose the Tribunal allowing the appeal to proceed out of time and if so why?

2. The Charity Commission is to reply to the questions above within 14 days of the date appearing below, following which the Tribunal will ask for the Appellant's further comments on the Charity Commission's representations before deciding whether the appeal may proceed.

3. The parties may find it helpful to look at the Upper Tribunal decisions in *Data Select Limited v HMRC* [2012] UKUT 187 (TCC) and *Leeds City Council v HMRC* [2014] UKUT 0350 (TCC) in relation to the criteria applied by the Tribunal when deciding whether to allow an appeal to proceed out of time.

PRINCIPAL JUDGE
31 October 2014

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