



Appeal number: CA/2014/0023

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

**WATCH TOWER BIBLE AND TRACT SOCIETY OF BRITAIN Appellants
AND OTHERS**

- and -

THE CHARITY COMMISSION FOR ENGLAND AND WALES Respondent

TRIBUNAL: JUDGE JONATHAN HOLBROOK

Sitting in Chambers on 23 December 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:

- (1) Does the Commission accept that a decision appealable to the Tribunal has been made?
- (2) If so, when was it made?
- (3) What information was provided to the Appellants about rights of appeal to the Tribunal at the time the relevant decision (if any) was made (please provide copies)?
- (4) Does the Commission accept that each 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?

(5) 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 above questions within 21 days of the date appearing below, following which the Tribunal will ask for the Appellants' 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.

SIGNED: J W HOLBROOK

DATED: 23 DECEMBER 2014

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