



Case Reference: PEN-2022-0058

[2022] UKFTT 00268 (GRC)

**First-tier Tribunal  
General Regulatory Chamber  
Pensions Regulation**

**Between**

**DOODLE MGT03 LIMITED**

Appellant

**and**

**THE PENSIONS REGULATOR**

Respondent

### **DECISION**

**The appeal is struck out under rule 8(2)(a) of The Tribunal (First-tier Tribunal) (General Regulatory Chamber) Rules 2009 (as amended)**

### **REASONS**

1. The Appellant seeks to appeal against an Escalating Penalty Notice ('EPN') dated 31 December 2021.
2. On 9 March 2022, the Appellant submitted a Notice of Appeal seeking to raise a reasonable excuse for failing to comply with the EPN.
3. The Respondent submits that the Notice of Appeal should be struck out under rule 8(2)(a) of the Tribunal Rules as the Tribunal has no jurisdiction to determine it in the

circumstances.

4. The Appellant was given the opportunity to make representations in relation to the proposed striking out in accordance with rule 8(4) of the Tribunal Rules.
5. The Appellant made such representations to the Tribunal on 13 April 2022. The Tribunal has carefully considered those representations.
6. Parliament has provided this Tribunal with jurisdiction to consider appeals against financial penalties imposed by The Pensions Regulator only when certain pre-conditions have been met. These pre-conditions include a requirement for the Regulator to have conducted a review of the EPN.
7. In this case, there has been no such review. The reason is that the Appellant's request for a review was not made with 28 days of the EPN. As the Regulator explained to the Appellant in response to its belated request for a review, the Regulator has no power to extend the 28-day deadline. The Regulator could initiate its own review (under section 43(1)(b) of the Pensions Act 2008) but declined to do so.
8. In these circumstances, I conclude that the necessary conditions for referral to the Tribunal under section 44(2) of the Pensions Act 2008 have not been met: the Regulator has not reviewed the EPN. The Notice of Appeal must therefore be struck out under rule 8(2)(a) of the Tribunal Rules because the Tribunal has no jurisdiction to determine it. I have no discretion to do otherwise in this case.
9. Accordingly, I now strike out the Notice of Appeal and these proceedings are concluded.

Dated: 21 July 2022

Signed:

Alexandra Marks CBE  
*(Recorder sitting as a Judge of the First Tier Tribunal)*