

**Joint Office Note: GRC Office Note (No.3) TCC Office Note (No.1)  
General Regulatory Chamber of the First –tier Tribunal  
Tax and Chancery Chamber of the Upper Tribunal**

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**DISCRETIONARY TRANSFERS OF CHARITY CASES  
On or after 17 June 2010**

1. Rules 19(1), (2) and (3) of the Tribunal Procedure (First-tier tribunal) General Regulatory Chamber) Rules 2009 apply to appeals from the First Tier tribunal (Charity) ("F-t T") to the Upper Tribunal ("UT").
2. Rule 19(2) provides that the F-t T may refer a case or preliminary issue to the President of the General Regulatory Chamber ("GRC") with a request that the case or preliminary issue be considered for transfer to the UT. Under Rule 19 (3) where such a request has been made the President of the GRC may, with the concurrence of the President of the appropriate chamber of the UT, direct that the case or issue be transferred to and determined by the UT.
3. Ordinarily charity appeals will be dealt with in the F-t T, and the UT will not become involved at first instance. Cases or issues will only be transferred at the discretion of the President of the GRC. The President of the GRC may direct a case to be transferred to the UT, where for example, a case involves complex or unusual issues, issues of considerable public importance, or where, in his or her opinion, there is any other reason to do so. Where the President does direct a case or issue be transferred to the UT, the appropriate chamber of the UT will be the Tax and Chancery Chamber ("TCC").<sup>1</sup>
4. *Cases where no request for transfer is made by any party:* First, if a F-t T judge dealing with a charity case considers that there may be some reason to transfer the case or preliminary issue, then that judge should initially advise the Principal Judge of the F-t T (Charity). Second, if the Principal Judge (Charity) considers that transfer of the case or preliminary issue may be appropriate, he or she will inform the President of the GRC. Third, the President of the GRC, will advise the President of the TCC and if the President of the TCC agrees that the case or preliminary issue appears suitable for transfer then the Presidents will – unless there is good reason to the contrary – jointly invite and take into account submissions from all actual or potential parties on the proposed transfer. Fourth, *either* the President of the GRC will, if thought appropriate and the other President concurs, make a direction that the case or issue be transferred to and determined by the TCC, *or* the parties will be advised that the appropriate direction will not be made.
5. *Cases where transfer is requested by one or more of the parties:* Upon receipt of such a request the F-t T judge dealing with the case should notify the Principal Judge of the F-t T (Charity). Unless there is a good reason to the contrary the Principal Judge (Charity) will invite observations from all actual or potential parties and inform the President of the GRC. If in the light of those observations the President of the GRC considers that transfer of the case or preliminary issue may be appropriate, the next steps will as set out in the preceding paragraph, modified as appropriate.

Signed:



John Angel  
Acting President, General Regulatory Chamber of the First-tier Tribunal

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<sup>1</sup> Cases may be transferred between chambers of the Upper Tribunal

Mr Justice Warren  
President, Tax and Chancery Chamber of the Upper Tribunal

Dated: 17 June 2010