



**In the First-tier Tribunal  
(General Regulatory Chamber)  
Pensions**

**Before: Judge Alexandra Marks CBE**

**Appellant: New Horizon Healthcare Services Limited**

**Respondent(s): The Pensions Regulator**

**Further Case Management Directions**

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**It is ordered that:-**

The Appellant's appeal is struck out because, under Rule 8(2)(a) of The Tribunal Procedure (First-tier Tribunal) (General Regulatory Chamber) Rules 2009, the Tribunal does not have jurisdiction in relation to the appeal.

**REASONS**

1. Regulation 15(1) of the Employer Duties (Registration and Compliance Regulations) 2010 specifies a 28-day period for an employer to request the Pensions Regulator to review a Penalty Notice. There is no provision for that 28-day deadline to be extended.
2. Because no request for a review of the Respondent's Escalating Penalty Notice dated 17 January 2025 was sought in time, the Respondent did not 'complete' a review of that Penalty Notice; nor did the Respondent 'determine not to carry out such a review'. The Respondent was simply not asked to conduct a review within the required timescale.
3. Accordingly, neither of the conditions for an appeal to the Tribunal laid down in section 44(2) of the Pensions Act 2008 is met, and thus the Tribunal does not have the power to consider the appeal.

*Alexandra Marks*

**Signed:** Judge Alexandra Marks CBE

**Date: 24 June 2025**