



Tribunals, Courts and Enforcement Act 2007

2007 CHAPTER 15

PART 1

TRIBUNALS AND INQUIRIES

CHAPTER 2

FIRST-TIER TRIBUNAL AND UPPER TRIBUNAL

Review of decisions and appeals

13 Right to appeal to Court of Appeal etc.

- (1) For the purposes of subsection (2), the reference to a right of appeal is to a right to appeal to the relevant appellate court on any point of law arising from a decision made by the Upper Tribunal other than an excluded decision.
- (2) Any party to a case has a right of appeal, subject to subsection (14).
- (3) That right may be exercised only with permission (or, in Northern Ireland, leave).
- (4) Permission (or leave) may be given by—
 - (a) the Upper Tribunal, or
 - (b) the relevant appellate court,on an application by the party.
- (5) An application may be made under subsection (4) to the relevant appellate court only if permission (or leave) has been refused by the Upper Tribunal.
- (6) The Lord Chancellor may, as respects an application under subsection (4) that falls within subsection (7) and for which the relevant appellate court is the Court of Appeal

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in England and Wales or the Court of Appeal in Northern Ireland, by order make provision for permission (or leave) not to be granted on the application unless the Upper Tribunal or (as the case may be) the relevant appellate court considers—

- (a) that the proposed appeal would raise some important point of principle or practice, or
- (b) that there is some other compelling reason for the relevant appellate court to hear the appeal.

[^{F1}(6A) Rules of court may make provision for permission not to be granted on an application under subsection (4) to the Court of Session that falls within subsection (7) unless the court considers—

- (a) that the proposed appeal would raise some important point of principle [^{F2}or practice], or
- (b) that there is some other compelling reason for the court to hear the appeal.]

(7) An application falls within this subsection if the application is for permission (or leave) to appeal from any decision of the Upper Tribunal on an appeal under section 11.

(8) For the purposes of subsection (1), an “excluded decision” is—

- (a) any decision of the Upper Tribunal on an appeal under [^{F3}section 27(3) or (5), 79(5) or (7) or 111(3) or (5) of the Data Protection Act 2018] (appeals against national security certificate),
- (b) any decision of the Upper Tribunal on an appeal under section 60(1) or (4) of the Freedom of Information Act 2000 (c. 36) (appeals against national security certificate),

[^{F4}(ba) any decision of the Upper Tribunal under section 88, 89(3) or 92(3) of the Tax Collection and Management (Wales) Act 2016 (anaw 6) (approval for Welsh Revenue Authority to issue certain information notices),]

[^{F4}(bb) any decision of the Upper Tribunal under section 108 of that Act (approval for Welsh Revenue Authority to inspect premises),]

[^{F5}(bc) any decision of the Upper Tribunal under section 181E or 181F of that Act (appeals relating to postponement requests),]

- (c) any decision of the Upper Tribunal on an application under section 11(4)(b) (application for permission or leave to appeal),
- (d) a decision of the Upper Tribunal under section 10—
 - (i) to review, or not to review, an earlier decision of the tribunal,
 - (ii) to take no action, or not to take any particular action, in the light of a review of an earlier decision of the tribunal, or
 - (iii) to set aside an earlier decision of the tribunal,
- (e) a decision of the Upper Tribunal that is set aside under section 10 (including a decision set aside after proceedings on an appeal under this section have been begun), or
- (f) any decision of the Upper Tribunal that is of a description specified in an order made by the Lord Chancellor.

(9) A description may be specified under subsection (8)(f) only if—

- (a) in the case of a decision of that description, there is a right to appeal to a court from the decision and that right is, or includes, something other than a right (however expressed) to appeal on any point of law arising from the decision, or

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- (b) decisions of that description are made in carrying out a function transferred under section 30 and prior to the transfer of the function under section 30(1) there was no right to appeal from decisions of that description.
- (10) Where—
- (a) an order under subsection (8)(f) specifies a description of decisions, and
- (b) decisions of that description are made in carrying out a function transferred under section 30,
- the order must be framed so as to come into force no later than the time when the transfer under section 30 of the function takes effect (but power to revoke the order continues to be exercisable after that time, and power to amend the order continues to be exercisable after that time for the purpose of narrowing the description for the time being specified).
- (11) Before the Upper Tribunal decides an application made to it under subsection (4), the Upper Tribunal must specify the court that is to be the relevant appellate court as respects the proposed appeal.
- (12) The court to be specified under subsection (11) in relation to a proposed appeal is whichever of the following courts appears to the Upper Tribunal to be the most appropriate—
- (a) the Court of Appeal in England and Wales;
- (b) the Court of Session;
- (c) the Court of Appeal in Northern Ireland.
- (13) In this section except subsection (11), “the relevant appellate court”, as respects an appeal, means the court specified as respects that appeal by the Upper Tribunal under subsection (11).
- (14) The Lord Chancellor may by order make provision for a person to be treated as being, or to be treated as not being, a party to a case for the purposes of subsection (2).
- (15) Rules of court may make provision as to the time within which an application under subsection (4) to the relevant appellate court must be made.

Textual Amendments

- F1** S. 13(6A) inserted (15.7.2013) by [Crime and Courts Act 2013 \(c. 22\)](#), **ss. 23**, 61(3); S.I. 2013/1725, art. 2(b)
- F2** Words in s. 13(6A)(a) inserted (13.4.2015) by [Criminal Justice and Courts Act 2015 \(c. 2\)](#), **ss. 83(2)**, 95(1); S.I. 2015/778, art. 3, Sch. 1 para. 68
- F3** Words in s. 13(8)(a) substituted (25.5.2018) by [Data Protection Act 2018 \(c. 12\)](#), s. 212(1), **Sch. 19 para. 132** (with **ss. 117**, 209, 210); S.I. 2018/625, reg. 2(1)(g)
- F4** S. 13(8)(ba)(bb) inserted (E.W.) (25.1.2018) by [Tax Collection and Management \(Wales\) Act 2016 \(anaw 6\)](#), **ss. 116(2)**, 194(2); S.I. 2018/33, art. 2(c)
- F5** S. 13(8)(bc) inserted by 2016 anaw 6, s. 181I(2) (as inserted) (E.W.) (1.4.2018) by [Land Transaction Tax and Anti-avoidance of Devolved Taxes \(Wales\) Act 2017 \(anaw 1\)](#), s. 81(2)(3), **Sch. 23 para. 63**; S.I. 2018/34, art. 3

Modifications etc. (not altering text)

- C1** S. 13 excluded (16.11.2017) by 2010 c. 8, Sch. 7A para. 63(10) (as inserted (with effect in accordance with Sch. 5 para. 25(1)(2) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 5 para. 2** (with **Sch. 5 para. 28**))

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- C2** S. 13 applied (1.6.2009) by The Transfer of Tribunal Functions (Lands Tribunal and Miscellaneous Amendments) Order 2009 (S.I. 2009/1307), art. 5(6), **Sch. 5 para. 3**
 S. 13 applied (1.9.2009) by The Transfer of Functions (Transport Tribunal and Appeal Panel) Order 2009 (S.I. 2009/1885), art. 4(4), **Sch. 4 para. 4**
- C3** S. 13 excluded (1.4.2009) by 1970 c. 9, s. 19A(11) (as substituted by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 3, **Sch. 1 para. 8(5)(b)**)
 S. 13 excluded (1.4.2009) by 1970 c. 9, s. 55(6A) (as substituted by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 3, **Sch. 1 para. 34(8)**)
 S. 13 excluded (1.4.2009) by 1988 c. 39, s. 130(4) (as amended by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 3, **Sch. 1 para. 164(b)**)
 S. 13 excluded (1.4.2009) by 1994 c. 9, s. 60(4B) (as substituted by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 3, **Sch. 1 para. 207(6)**)
 S. 13 excluded (1.4.2009) by 1994 c. 23, s. 84(3C) (as inserted by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 3, **Sch. 1 para. 221(5)**)
 S. 13 excluded (1.4.2009) by 1996 c. 8, s. 55(3B) (as inserted by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 3, **Sch. 1 para. 236(6)**)
 S. 13 excluded (1.4.2009) by 2000 c. 17, Sch. 6 para. 122(2B) (as inserted by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 3, **Sch. 1 para. 290(5)**)
 S. 13 excluded (1.4.2009) by 2001 c. 9, s. 41(2B) (as inserted by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 3, **Sch. 1 para. 305(5)**)
 S. 13 excluded (1.4.2009) by 2003 c. 14, Sch. 10 para. 15(6) (as substituted by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 3, **Sch. 1 para. 377(5)**)
 S. 13 excluded (1.4.2009) by 2003 c. 14, Sch. 11A para. 9(6) (as substituted by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 3, **Sch. 1 para. 397(5)**)
 S. 13 excluded (1.4.2009) by 2004 c. 12, s. 253(10) (as substituted by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 3, **Sch. 1 para. 426(5)**)
 S. 13 excluded (1.4.2009) by 2005 c. 5, s. 646(7) (as substituted by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 3, **Sch. 1 para. 441**)
 S. 13 excluded (1.4.2009) by 2008 c. 9, Sch. 36 para. 32(5) (as substituted by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 3, **Sch. 1 para. 471(10)(c)**)
 S. 13 excluded (1.4.2009) by S.I. 2003/96, reg. 16(5) (as substituted by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 3, **Sch. 2 para. 83(4)**)
 S. 13 excluded (1.4.2009) by S.I. 2004/2622, reg. 9(5) (as substituted by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 3, **Sch. 2 para. 130(4)**)
 S. 13 excluded (1.4.2009) by S.I. 2007/1509, reg. 7(2) (as substituted by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 3, **Sch. 2 para. 167**)
- C4** S. 13 excluded (21.7.2009) by 2008 c. 9, Sch. 36 para. 6(4) (as inserted by Finance Act 2009 (c. 10), s. 95, **Sch. 47 para. 4**)
 S. 13 excluded (21.7.2009) by 2008 c. 9, Sch. 36 para. 8(3) (as inserted by Finance Act 2009 (c. 10), s. 95, **Sch. 47 para. 8(3)**)
- C5** S. 13 modified (3.11.2008) by The Transfer of Tribunal Functions Order 2008 (S.I. 2008/2833), art. 9(2), **Sch. 4 para. 5**
- C6** S. 13 modified (18.1.2010) by The Transfer of Tribunal Functions Order 2010 (S.I. 2010/22), **Sch. 5 para. 5(b)**
- C7** S. 13 applied (N.I.) (6.4.2010) by Pensions Regulator Tribunal (Transfer of Functions) Act (Northern Ireland) 2010 (c. 4), ss. 3(3), 5(2), **Sch. 2 para. 3** (with Sch. 2); S.R. 2010/101, **art. 2**
- C8** S. 13 excluded (with effect as stated in Sch. 23 para. 65) by Finance Act 2011 (c. 11), s. 86(1), {Sch. 23, para. 29(5)}
- C9** S. 13 excluded (1.4.2012) (with effect in accordance with Sch. 23 para. 65 of the amending Act) by Finance Act 2011 (c. 11), **Sch. 23 paras. 29(5), 65(1)(a)** (with Sch. 23 paras. 50, 65(1)(b))

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- C10** S. 13 excluded (1.4.2013) by Finance Act 2012 (c. 14), s. 223, Sch. 38 paras. 13(3), **20(6)** (with Sch. 38 para. 43); S.I. 2013/279, art. 2
- C11** S. 13 excluded (17.7.2014) by Finance Act 2014 (c. 26), s. **267(10)** (with ss. 269-271)
- C12** S. 13 excluded (17.7.2014) by Finance Act 2014 (c. 26), s. **256(7)** (with ss. 269-271)
- C13** S. 13 excluded (with effect in accordance with s. 198(5) of the amending Act) by Finance Act 2014 (c. 26), **ss. 172(7), 198(1)** (with Sch. 29)
- C14** S. 13 applied (with modifications) (27.1.2015) by The Transfer of Tribunal Functions (Transport Tribunal) Order 2015 (S.I. 2015/65), art. 1, **Sch. 2 para. 8**
- C15** Ss. 9-13 excluded (E.W.) (25.1.2018) by Tax Collection and Management (Wales) Act 2016 (anaw 6), **ss. 177(1)(b), 194(2)** (with s. 177(2)); S.I. 2018/33, art. 2(i)
- C16** Ss. 9-13 excluded (E.W.) (25.1.2018) by Tax Collection and Management (Wales) Act 2016 (anaw 6), **ss. 184(3), 194(2)**; S.I. 2018/33, art. 2(i)
- C17** S. 13 excluded (10.12.2021 for specified purposes, 1.4.2022 in so far as not already in force and with effect in accordance with s. 85(1)(b) of the amending Act) by Finance Act 2021 (c. 26), s. 85(1)(a), **Sch. 11 para. 11(3)**; S.I. 2021/1409, regs. 3, 4
- C18** S. 13(2): power to apply (with modifications) conferred (1.4.2009) by 1999 c. 2, s. 13(2A) (as inserted by The Revenue and Customs Appeals Order 2009 (S.I. 2009/777), **art. 3**)
 S. 13(2): power to apply (with modifications) conferred (1.4.2009) by S.I. 1999/761, art. 12(2A) (as inserted by The Revenue and Customs Appeals Order 2009 (S.I. 2009/777), **art. 5**)
 S. 13(2) modified (1.4.2009) by S.I. 1999/1027 reg. 12(2) (as substituted by The Revenue and Customs Appeals Order 2009 (S.I. 2009/777), **art. 6**)
- C19** S. 13(2) modified (14.3.2012) by Charities Act 2011 (c. 25), **ss. 317(1), 355** (with s. 20(2), Sch. 8)

Commencement Information

- II** S. 13 wholly in force at 3.11.2008; s. 13 not in force at Royal Assent see s. 148; s. 13(6)(8)(f)(9)(10)(14)(15) in force at 19.9.2007 by S.I. 2007/2709, **art. 2(a)**; s. 13(1)-(5)(7)(8)(a)-(e)(11)-(13) in force at 3.11.2008 by S.I. 2008/2696, **art. 5(a)**

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Changes and effects yet to be applied to :

- s. 13 restricted by [2023 c. 37 s. 45\(7\)46\(7\)48\(8\)](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 13(8)(bza) inserted by [2022 c. 36 s. 23\(2\)](#)
- s. 13(8)(bzb) inserted by [2022 c. 36 s. 24\(9\)](#)
- s. 16(3)(a) word inserted by [2015 c. 2 s. 85\(3\)\(a\)](#)
- s. 16(3)(b) and word inserted by [2015 c. 2 s. 85\(3\)\(b\)](#)
- s. 16(3A)(3B) inserted by [2015 c. 2 s. 85\(4\)](#)
- s. 22(6) inserted by [2022 c. 35 Sch. 4 para. 4\(2\)](#)
- s. 23(8) inserted by [2022 c. 35 Sch. 4 para. 4\(3\)](#)
- s. 25A inserted by [2022 c. 36 s. 80\(1\)](#)
- s. 29(3A) inserted by [2022 c. 36 s. 81\(6\)](#)
- Sch. 5 para. 11A and cross-heading inserted by [2022 c. 36 s. 80\(2\)](#)
- Sch. 7 para. 6(1)(e) words substituted by [2013 c. 22 Sch. 14 para. 13\(2\)](#) (Sch. 7 was already repealed when this amendment came into force)
- Sch. 7 para. 6(4)(b) words substituted by [2013 c. 22 Sch. 14 para. 13\(2\)](#) (Sch. 7 was already repealed when this amendment came into force)