
STATUTORY INSTRUMENTS

2009 No. 273

**The Tribunal Procedure (First-tier
Tribunal) (Tax Chamber) Rules 2009**

PART 1

Introduction

Citation, commencement, application and interpretation

1.—(1) These Rules may be cited as the Tribunal Procedure (First-tier Tribunal) (Tax Chamber) Rules 2009 and come into force on 1st April 2009.

(2) These Rules apply to proceedings before the Tribunal which have been allocated to the Tax Chamber by the First-tier Tribunal and Upper Tribunal (Chambers) Order 2008(1).

(3) In these Rules—

“the 2007 Act” means the Tribunals, Courts and Enforcement Act 2007;

“appellant” means—

- (a) the person who starts proceedings (whether by bringing or notifying an appeal, by making an originating application, by a reference, or otherwise);
- (b) in proceedings started jointly by more than one person, such persons acting jointly or each such person, as the context requires;
- (c) a person substituted as an appellant under rule 9 (substitution and addition of parties);

“Basic case” means a case allocated to the Basic category under rule 23 (allocation of cases to categories);

“Complex case” means a case allocated to the Complex category under rule 23 (allocation of cases to categories);

“Default Paper case” means a case allocated to the Default Paper category under rule 23 (allocation of cases to categories);

“document” means anything in which information is recorded in any form, and an obligation under these Rules to provide or allow access to a document or a copy of a document for any purpose means, unless the Tribunal directs otherwise, an obligation to provide or allow access to such document or copy in a legible form or in a form which can be readily made into a legible form;

“hearing” means an oral hearing and includes a hearing conducted in whole or in part by video link, telephone or other means of instantaneous two-way electronic communication;

(1) [S.I. 2008/2684](#). The Order is amended by the First-tier Tribunal and Upper Tribunal (Chambers) (Amendment) Order 2009 ([S.I. 2009/196](#)).

“HMRC” means Her Majesty’s Revenue and Customs and includes the Serious Organised Crime Agency when carrying out functions under section 317 of the Proceeds of Crime Act 2002(2);

“party” means a person who is (or was at the time that the Tribunal disposed of the proceedings) an appellant or respondent in proceedings before the Tribunal;

“practice direction” means a direction given under section 23 of the 2007 Act;

“respondent” means—

- (a) HMRC, where the appellant (or one of them) is not HMRC;
- (b) in proceedings brought by HMRC alone, a person against whom the proceedings are brought or to whom the proceedings relate;
- (c) a person substituted or added as a respondent under rule 9 (substitution and addition of parties);

“Standard case” means a case allocated to the Standard category under rule 23 (allocation of cases to categories);

“Tax Chamber” means the Tax Chamber of the First-tier Tribunal established by the First-tier Tribunal and Upper Tribunal (Chambers) Order 2008;

“Tribunal” means the First-tier Tribunal.