
STATUTORY INSTRUMENTS

2009 No. 273

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

PART 2

General powers and provisions

Substitution and addition of parties

- 9.—(1) The Tribunal may give a direction substituting a party if—
- (a) the wrong person has been named as a party; or
 - (b) the substitution has become necessary because of a change in circumstances since the start of proceedings.
- (2) The Tribunal may give a direction adding a person to the proceedings as a respondent.
- (3) A person who is not a party to proceedings may make an application to be added as a party under this rule.
- (4) If the Tribunal refuses an application under paragraph (3) it must consider whether to permit the person who made the application to provide submissions or evidence to the Tribunal.
- (5) If the Tribunal gives a direction under paragraph (1) or (2) it may give such consequential directions as it considers appropriate.