
STATUTORY INSTRUMENTS

2017 No. 1168

The Tribunal Procedure (Amendment No. 2) Rules 2017

Amendment to the Tribunal Procedure (First-tier Tribunal) (Tax Chamber) Rules 2009

- 8.** In rule 1(3)(1) (citation, commencement, application and interpretation)—
- (a) insert at the appropriate place—
 - ““devolved Welsh case” means an appeal, referral or application under—
 - (a) a Measure or Act of the National Assembly for Wales; or
 - (b) an instrument made under a Measure or Act of the National Assembly for Wales;“WRA” means the Welsh Revenue Authority.”;
 - (b) in the definition of “respondent”(2)—
 - (i) in paragraph (a) after “an MP expenses case” insert “or a devolved Welsh case”;
 - (ii) omit “and” at the end of paragraph (b);
 - (iii) after paragraph (b) insert—
 - “(ba) in a devolved Welsh case—
 - (i) WRA, where WRA is not an appellant;
 - (ii) in proceedings brought by WRA alone, a person against whom the proceedings are brought or to whom the proceedings relate; and”;
 - (c) omit the full stop after the definition of “Tribunal”.

(1) Rule 1(3) was amended by [S.I. 2010/2653](#); there are other amending instruments but none is relevant.

(2) The definition of “respondent” in rule 1(3) was substituted by [S.I. 2010/2653](#); there are other amending instruments but none is relevant.