
STATUTORY INSTRUMENTS

2009 No. 273

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

PART 1

Introduction

Alternative dispute resolution and arbitration

- 3.—(1) The Tribunal should seek, where appropriate—
- (a) to bring to the attention of the parties the availability of any appropriate alternative procedure for the resolution of the dispute; and
 - (b) if the parties wish and provided that it is compatible with the overriding objective, to facilitate the use of the procedure.
- (2) Part 1 of the Arbitration Act 1996⁽¹⁾ does not apply to proceedings before the Tribunal.