
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.

Overriding objective and parties’ obligation to co-operate with the Tribunal

2.—(1) The overriding objective of these Rules is to enable the Tribunal to deal with cases fairly and justly.

(2) Dealing with a case fairly and justly includes—

- (a) dealing with the case in ways which are proportionate to the importance of the case, the complexity of the issues, the anticipated costs and the resources of the parties;
- (b) avoiding unnecessary formality and seeking flexibility in the proceedings;
- (c) ensuring, so far as practicable, that the parties are able to participate fully in the proceedings;
- (d) using any special expertise of the Tribunal effectively; and
- (e) avoiding delay, so far as compatible with proper consideration of the issues.

(3) The Tribunal must seek to give effect to the overriding objective when it—

- (a) exercises any power under these Rules; or
- (b) interprets any rule or practice direction.

(4) Parties must—

- (a) help the Tribunal to further the overriding objective; and
- (b) co-operate with the Tribunal generally.

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) 2002 c.29.

(2) Part 1 of the Arbitration Act 1996⁽³⁾ does not apply to proceedings before the Tribunal.

(3) 1996 c.23.