STATUTORY INSTRUMENTS

# 2009 No. 273

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

## PART 3

## Procedure before the Tribunal

## CHAPTER 4

## Decisions

### Consent orders

**34.**—(1) The Tribunal may, at the request of the parties but only if it considers it appropriate, make a consent order disposing of the proceedings and making such other appropriate provision as the parties have agreed.

(2) Notwithstanding any other provision of these Rules, the Tribunal need not hold a hearing before making an order under paragraph (1), or provide reasons for the order.

### Notice of decisions and reasons

**35.**—(1) The Tribunal may give a decision orally at a hearing.

(2) The Tribunal must provide to each party within 28 days after making a decision which finally disposes of all issues in proceedings (except a decision under Part 4), or as soon as practicable thereafter, a decision notice which—

(a) states the Tribunal's decision; and

(b) notifies the party of any right of appeal against the decision and the time within which, and the manner in which, the right of appeal may be exercised.

(3) Unless each party agrees that it is unnecessary, the decision notice must—

(a) include a summary of the findings of fact and reasons for the decision; or

(b) be accompanied by full written findings of fact and reasons for the decision.

(4) If the Tribunal provides no findings and reasons, or summary findings and reasons only, in or with the decision notice, a party to the proceedings may apply for full written findings and reasons, and must do so before making an application for permission to appeal under rule 39 (application for permission to appeal).

(5) An application under paragraph (4) must be made in writing and be sent or delivered to the Tribunal so that it is received within 28 days after the date that the Tribunal sent or otherwise provided the decision notice under paragraph (2) to the party making the application.

(6) The Tribunal must send a full written statement of findings and reasons to each party within 28 days after receiving an application for full written reasons made in accordance with paragraphs (4) and (5), or as soon as practicable thereafter.