



TRIBUNALS JUDICIARY

PRACTICE STATEMENT

DELEGATION OF FUNCTIONS TO TRIBUNAL CASEWORKERS FIRST-TIER TRIBUNAL (TAX CHAMBER)

1. The Senior President of Tribunals hereby approves that a member of staff appointed under section 40(1) of the Tribunals, Courts and Enforcement Act 2007 and designated as a 'Tribunal Caseworker' by the Chamber President may carry out the following functions of the Tax Chamber of the First-tier Tribunal under the Tribunal Procedure (First-tier Tribunal) (Tax Chamber) Rules 2009 to the extent that that Tribunal Caseworker has been authorised to exercise those functions by the Chamber President.
 - a. Categorisation or re-categorisation of an appeal under rule 23
 - b. Giving directions in relation to evidence and submissions under rule 15(1) and (2);
 - c. Extending or shortening the time for complying with any rule, practice direction or direction under rule 5(3)(a), except in relation to post-hearing applications under Part 4 of the Rules;
 - d. Consolidating or joining two or more sets of proceedings or parts of proceedings;
 - e. Permitting or requiring a party to amend a document under rule 5(3)(c);
 - f. Permitting or requiring a party to provide documents, information, evidence or submissions to the Tribunal or a party under rule 5(3)(d);
 - g. Listing a hearing under rules 5(3)(f) and 5(3)(g);
 - h. Determining applications for postponement under rule 5(3)(h);
 - i. Requiring a party to provide a bundle for hearing under rule 5(3)(i);
 - j. Staying or sisting proceedings under rule 5(3)(j) or rule 18(2)(b);
 - k. Adding a person to the proceedings as a respondent under rule 9(2);
 - l. Referring a case or preliminary issue to the President of the Tax Chamber of the First-tier Tribunal with a request that the case (or issue) be transferred to the Upper Tribunal under rule 28(1);
 - m. Determining applications for a change of hearing venue;
 - n. Making an order for costs or expenses under rule 10(1) (but only where the order in respect of costs or expenses is by consent) and making an order for the amount of costs or expenses under rule 10(6)(b).
 - o. Making a direction that the hearing of an ex parte application shall be in private under rule 32(2).
 - p. Stating, in any direction or order which the Tribunal Caseworker has the authority to make, that a failure by any named party to comply with it

could lead to the striking out the proceedings, or part of them, or the barring of the respondent from taking further part in the proceedings, or part of them, as the case may be,

2. All functions must be exercised in accordance with guidance issued by the Chamber President.
3. In accordance with rule 4(3) of the Tribunal Procedure (First Tier Tribunal) (Tax Chamber) Rules 2008, within 14 days after the date that the Tribunal sends notice of a decision made by a Tribunal Caseworker pursuant to an approval under paragraph 1 above to a party, that party may apply in writing to the Tribunal for the decision to be considered afresh by a judge.
4. This practice statement is issued for a further period of six months and a review will take place at the end of the twelve month period.

The Rt. Hon. Sir Ernest Ryder
Senior President of Tribunals
13 September 2016