



**FIRST-TIER TRIBUNAL
TAX CHAMBER**

DIRECTIONS FOR A GENERAL STAY

I consider it appropriate to make the following Directions in the light of the Covid-19 pandemic and the effect that it is having on the conduct of proceedings in the Tax Chamber

IT IS DIRECTED that

1. With immediate effect, ALL PROCEEDINGS are STAYED for a period of 28 days from the date of these Directions and ALL TIME LIMITS in any current proceedings are EXTENDED by the same period.

For the avoidance of doubt, this direction is subject to and does not affect any Directions in relation to specified proceedings made by the Tribunal on or after 24 March.

2. Any party to proceedings may apply for these Directions to be amended, suspended or set aside or for further Directions in relation to those proceedings.

**JUDGE GREG SINFIELD
CHAMBER PRESIDENT
Release date: 24 March 2020
Amended and released on 26 March 2020**