



TRIBUNALS  
JUDICIARY

## TAX CHAMBER (FIRST-TIER TRIBUNAL)

### HELP FOR USERS

#### INTRODUCTION

This statement has been made by the Chamber President to give guidance to Tribunal users about changes to the way the Tax Chamber will deal with proceedings during the COVID-19 (Coronavirus) pandemic. It summarises the Practice Statements, Directions and announcements previously made by the Tax Chamber which are available [on the COVID-19 guidance page on the Judicial and Tribunals website](#).

This guidance may be reviewed, amended or revoked at any time.

#### GENERAL ADMINISTRATION

The administration of the First-tier Tribunal (Tax Chamber) is based in Birmingham. In response to the impact of the pandemic COVID-19 and to protect the health and wellbeing of our staff and the wider community, the office remains open but is only staffed by a core team. Other staff are working remotely in so far as they are able to do so.

In order to allow the Chamber's administrative staff to deal with correspondence and progress proceedings, parties should use email for all communications (including service of witness statements, documents and authorities) with the Tribunal unless they are unable to do so. If a party is not able to use email for any reason, the Tribunal must be informed as soon as possible so that alternative arrangements can be considered.

All emails and communications will be acknowledged and replied to in due course. Please be patient, as it may take time to deal with any backlog.

#### STARTING PROCEEDINGS AND TIME LIMITS

Appellants should, where possible, submit notices of appeal online at <https://www.gov.uk/tax-tribunal/appeal-to-tribunal> or by email. Except where the online appeal service is used, the parties should expect delays in receiving any acknowledgement of receipt of an appeal from the Tribunal.

Appellants should continue to comply with the relevant time limits for lodging an appeal. Where they are unable to submit their notice of appeal within the prescribed time limit, they should submit it as soon as possible with an application for permission to appeal late explaining why the notice of appeal was not provided in time.

All cases in the Tax Chamber are allocated to one of four categories. Those categories remain unaltered save that, for the time being, the matters that may be categorised as default paper cases include the following:

- (1) in relation to all taxes and duties, appeals against penalties amounting to not more than £20,000 for late filing of returns, statements, accounts or documents and late submission of notices of being chargeable to tax; and
- (2) appeals against penalties amounting to not more than £20,000 for late payment of any tax or duty.

All parties must continue to comply with directions issued by the Tribunal. A general stay was issued on 24 March 2020 which stayed all current proceedings in the Tax Chamber for 28 days until 21 April 2020 and extended any time limits in those proceedings by 28 days. The stay and extension of time do not affect any directions issued by the Tribunal after 24 March 2020.

### **HEARINGS AND OTHER DETERMINATIONS**

Until further notice, there will be no hearings at which persons are physically present in any proceedings in the Tax Chamber. All applications and substantive appeals will be dealt with on papers/email as far as possible and decided by a judge sitting alone. If a matter cannot be dealt with on papers, a hearing by telephone (or video if available) will be arranged as soon as possible. Telephone and video hearings will be recorded where practicable.

All judges of the Tax Chamber will work remotely. Accordingly, parties should, wherever possible, provide to the Tribunal by email an electronic copy of each of the documents, preferably in an editable format, necessary for the judge to make the relevant determination.

If a case is not suitable for hearing by telephone or video, it will be listed for a physical hearing on a date in the future when it is safe to do so. For the time being, a hearing involving physical attendance may take place only with the permission of the Chamber President or his delegate. Such permission will only be granted if it is a priority case and necessary to do so in all the circumstances.

All hearings in the Tax Chamber are held in public unless the Tribunal directs otherwise in any particular case. Any representatives of the media or any other member of the public who wishes to attend a hearing that is to be conducted by telephone or video should email [taxappeals@justice.gov.uk](mailto:taxappeals@justice.gov.uk) so that the Tribunal can consider what arrangements may be made.

**15 April 2020**