



TRIBUNALS
JUDICIARY

**FIRST-TIER TRIBUNAL (TAX CHAMBER)
COVID-19
RESPONSE TO REPORTS OF DELAYS ETC**

This statement has been made by the Chamber President in response to recent reports in the media about the ability of the Tax Chamber to deal with its caseload. Contrary to the impression given in those reports, the Tax Chamber is open for business and working both remotely and in person at its administrative centre in Birmingham to process new appeals and list existing appeals to be dealt with by judges either without a hearing on the papers or at a hearing by telephone and video.

Specifically, it is not accurate to say that:

All or most of the cases in the Tax Chamber have been frozen for 98 days

In fact, only a minority of cases are affected by the extended stay, issued on 21 April, in certain proceedings to the end of June. At least 60% of cases were already stayed on the application of one, often both, of the parties pending decisions of the tribunal in lead cases or of higher courts, and all default paper and basic cases are excluded from the further stay.

The Tax Chamber is unable to cope with its current caseload and is falling further behind.

Actually, the number of outstanding cases at the end of March 2020 was less than the number outstanding at the end of the previous quarter and was lower than the figure for all of the last six years except 2018.

There is a general stay on hearings until 30 June.

Hearings have continued throughout the lockdown period and still continue, and new hearings are being listed. Between 23 March and the end of May, the Tax Chamber will have determined on papers or held a hearing by telephone or video in just under a third of the cases that were originally scheduled for that period. The Tax Chamber continues to liaise with parties to rearrange cancelled face to face hearings and to list other cases that were close to being ready to be heard when the country went into lockdown. In consequence, the number of cases heard is expected to rise in the future.

The Tax Chamber is not geared up to hear cases involving many witnesses remotely.

The Tax Chamber has its own bespoke tax video platform (TVP) for smaller hearings involving up to eight participants and uses Kinly Cloud Video Platform (CVP) where there are more than eight persons. The Tax Chamber has held video hearings with 15 or more participants.

Judge Greg Sinfield
Chamber President
11 May 2020