

**COVID-19**  
**ANNOUNCEMENT OF REDUCTION IN SERVICE**  
**IN THE FIRST-TIER TRIBUNAL TAX CHAMBER ADMINISTRATIVE CENTRE**

The administration of the First-tier Tribunal (Tax Chamber) is based in Birmingham. In response to the impact of COVID-19 (Coronavirus) and to protect the health and wellbeing of our staff and the wider community, we have made some temporary changes to the working arrangements at the Birmingham office. The office is currently open but is only staffed by a core team working split shifts to manage current workload as far as possible and within social distancing guidelines. All other staff who are able to do so are working remotely. Inevitably, these arrangements will have an impact on the ability of the office to deal with correspondence and proceedings.

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

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.

Judge Greg Sinfield  
Chamber President

3 April 2020