



TRIBUNALS
JUDICIARY

TAX AND CHANCERY CHAMBER (UPPER TRIBUNAL)

HELP FOR USERS

General

The Upper Tribunal Tax and Chancery Chamber (UTTCC) principally decides appeals on points of law from the First-Tier Tribunal Tax Chamber. It has a limited judicial review jurisdiction in relation to certain non-appealable decisions of the First Tier Tribunal. Judicial review applications commenced before the Administrative Court are sometimes transferred to the UTTCC where the subject matter falls within its specialist jurisdiction. In addition, UTTCC hears references in financial services cases of decisions of the Financial Conduct Authority or the Pensions Regulator.

In normal circumstances, the administrative staff of the UTTCC are based in the Rolls Building, and the salaried tribunal judges are based in the Royal Courts of Justice. Appeals and judicial review applications in tax cases are generally assigned to two judges, either two upper tribunal judges (salaried or deputies) or one upper tribunal judge (salaried or a deputy) and a high court judge. References in financial services cases are generally assigned to a tribunal judge sitting with two tribunal members.

Current position

The UTTCC's administrative functions are greatly reduced at the present time. Only a limited number of staff will have access to the electronic mailbox, and there will be only intermittent physical access to the Rolls Building. Accordingly, there are likely to be greater delays than normal in dealing with paper or telephone enquiries. Parties are encouraged to communicate with, and send documents to, UTTCC by email wherever possible.

It is anticipated that the limited staff available will enable the UTTCC to hear those matters that are listed for hearing over the coming weeks and will enable new and pending appeals to be processed. This is subject to continuing availability of administrative staff. Certain hearings which should have been heard during the short period when the UTTCC's administrative staff had no access to case files have been adjourned and arrangements are being made to re-list those hearings.

The judges (both the tribunal judges and the high court judges) will be working remotely.

Certain matters, mostly applications for permission to appeal and other interlocutory matters such as extensions of time, are dealt with in the first instance on the papers, and that will continue to be the case. Substantive appeals, references, renewed applications for permission to appeal at an oral hearing and substantive applications for judicial review will, unless the parties otherwise agree, continue to be determined at a hearing and will be assigned to judges in accordance with the practice operated under normal circumstances described above.

During the period of the current pandemic until further notice, however, the hearings will take place remotely in accordance with the Practice Direction for the UTTCC issued on 23 March 2020¹, as updated from time to time, and the Pilot Practice Direction on contingency arrangements issued by the Senior President of Tribunals on 19 March 2020². In practice, it is likely that the documents for the appeal will need to be in digital form. The UTTCC will discuss with the parties the way in which this can be achieved.

As explained in the UTTCC Practice Direction the preferred option for holding remote hearings is via Skype for Business, but alternatives will be considered. Where one or other of the parties considers that a hearing cannot fairly take place remotely and will need to be adjourned, that question will be referred to a judge for determination.

There are currently no cases listed in the near future where the UTTCC sits as a first-instance tribunal, such as in financial services cases. These present greater challenges given the reduced administrative function. They will be case managed by the tribunal judge in order to explore options to continue with the hearing in the event that the current crisis is prolonged.

15 April 2020

¹ https://www.judiciary.uk/wp-content/uploads/2020/03/2020_03_23_GUIDANCE-ON-THE-CONDUCT-OF-PROCEEDINGS-IN-THE-UPPER-TRIBUNAL-TAX-AND-CHANCERY-CHAMBER-DURING-THE-CO.pdf

² <https://www.judiciary.uk/wp-content/uploads/2020/03/General-Pilot-Practice-Direction-Final-For-Publication-CORRECTED-23032020.pdf>