



TRIBUNALS
JUDICIARY

**COVID-19
STATEMENT OF CONDUCT OF BUSINESS
IN THE FIRST-TIER TRIBUNAL TAX CHAMBER**

This statement has been made by the Chamber President to give guidance to the Tribunal and to Tribunal users in relation to the way it will deal with proceedings in the Tax Chamber during the Covid-19 pandemic.

Until further notice, there will be no hearings at which persons are physically present in any proceedings in the Tax Chamber of the First-tier Tribunal. 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. If a case is not suitable for hearing by telephone or video then 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 if a judge decides that it is a priority case and necessary to do so in all the circumstances.

Judge Greg Sinfield
Chamber President

19 March 2020