



TRIBUNALS
JUDICIARY

**COVID-19
UPDATED GUIDANCE FOR USERS ON THE ADMINISTRATION AND CONDUCT OF
PROCEEDINGS IN THE FIRST-TIER TRIBUNAL TAX CHAMBER**

This Practice Statement has been made by the Chamber President to give guidance to the Tax Chamber and to Tribunal users in relation to the way the Tax Chamber will deal with proceedings during the Covid-19 pandemic. It supersedes the statement on the conduct of business in the Tax Chamber issued on 19 March 2020. This Practice Statement is issued on a provisional basis for a period of six months, although it may be reviewed within that period should it become inappropriate or unnecessary and may be amended or revoked at any time.

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. 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 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.

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 then it will be listed for a physical hearing on a date in the future when it is safe to do so.

As far as possible, proceedings should not be adjourned or postponed without directions to deal with any matters that can be resolved remotely.

The Tax Chamber's administrative centre in Birmingham will put in place arrangements for the allocation of work and listing of hearings, including arranging telephone conference or video facilities. Telephone and video hearings will be recorded where practicable. Only a relatively small number of administrative staff can access the Chamber's IT systems remotely. It follows that the ability to process any appeals, applications or other communications and make arrangements for hearings is dependent on there being sufficient staff in Birmingham.

Judge Greg Sinfield
Chamber President

24 March 2020