



TRIBUNALS
JUDICIARY

**PRACTICE STATEMENT
FIRST-TIER TRIBUNAL
CATEGORISATION OF TAX CASES IN THE TAX CHAMBER
EXTENSION OF PROVISIONAL ARRANGEMENTS**

The Provisional Practice Statement on categorisation of tax cases in the Tax Chamber issued on 23 March 2020, which expires on 23 September, is extended and shall apply for a further six months until 23 March 2021.

This Practice Statement has been made by the Chamber President with the consent of the Senior President of Tribunals. It applies the changes made in the Provisional Practice Statement issued on 23 March 2020 for a further six months until 23 March 2021. The Provisional Practice Statement can be found at <https://www.judiciary.uk/wp-content/uploads/2020/03/Provisional-Practice-Statement-on-Categorisation-in-Tax-Chamber.pdf>. The changes relate to the way the Tax Chamber allocates cases to the Default Paper cases category and is necessary in order to manage the Chamber's workload appropriately during the Covid-19 pandemic.

Judge Greg Sinfield
Chamber President
9 September 2020