



## TRIBUNALS JUDICIARY

### **FIRST-TIER TRIBUNAL (TAX CHAMBER) GENERAL GUIDANCE ON PDF BUNDLES**

1. A PDF hearing bundle is a single document containing an organised collection of electronic copies of documents for use at the hearing of an appeal. This guidance is intended to achieve consistency in the provision of PDF bundles for use by the tribunal in hearings in the Tax Chamber. The instructions in this guidance should be followed unless there is a good reason not to do so or there are specific directions by the tribunal or the judge hearing the appeal to adopt a different approach.

2. This guidance should, if applied properly, provide the tribunal and the parties with an accessible and functional PDF bundle which includes all the documents on which the parties intend to rely and which are relevant to the determination that the tribunal is asked to make. HMRC, most represented parties and many appellants in person should be able to comply with all or most of these requirements. If it is not possible for a party to comply with the requirements for preparing a PDF bundle, they should provide a brief explanation of the reasons to the Tax Chamber as far in advance of the hearing as possible and in good time before the date on which bundles are due to be served. Where possible, the party should identify a practical way of overcoming the problem so that the tribunal can consider this and provide appropriate directions.

#### **CONTENT OF BUNDLES**

3. The Tribunal Procedure (First-tier Tribunal) (Tax Chamber) Rules 2009 provide for the parties to produce lists of documents particularising the documents on which they intend to rely in the proceedings. The bundle of documents made available in the hearing should therefore be limited to the documents on which reliance will be placed. The parties should note that the fact that a document appears in a hearing bundle does not mean that the tribunal panel will have read it or will take account of it in reaching their decision. If a party wants the tribunal to consider a document then the party should specifically refer the tribunal to it in written submissions or during the course of the hearing. This will provide the tribunal with adequate opportunity to consider and evaluate the document in the light of the reliance a party seeks to place on it and it gives the other party the opportunity to make their representations on the document.

4. The hearing bundle should include only the following documents in the bundle:

- (1) Notice of Appeal;
- (2) Statement of Case;
- (3) copies of witness statements and any documentary exhibits;
- (4) returns, notices, assessments or amendments under appeal;
- (5) notification or letters of appeal under consideration;
- (6) copies of the correspondence relating to the matter under appeal and relied on by either party; and

(7) any directions issued by the Tribunal which will be relevant in the hearing of the appeal.

5. Any legislation or case law referred to by either party (as applicable in the Notice of Appeal, Statement of Case or skeleton argument) arranged in chronological order (legislation then case law) should either be included at the hearing bundle or in a separate bundle of authorities.

6. So far as possible, each document, including emails, should be included in the bundle only once. Where the bundle is divided into separate sections a document should be included in the most appropriate section, as agreed between the parties. Where the document is referenced in another document, there should, where possible, be a hyperlink to the referenced document by use of margin notes as appropriate. Similarly, where it may be relevant to include the document twice in the index.

#### **FORMAT AND FEATURES OF PDF BUNDLES**

7. PDF bundles should observe the following principles:

(1) All bundles must, where the nature of the document permits, be the subject of OCR (optical character recognition). This is the process which turns the document from a picture of a document to digitized printed text which can be read as text so that the document becomes word-searchable and words can be highlighted/marked in the document by the tribunal and the parties before and during the hearing. Not all documents may be convertible with OCR but most should be. Free OCR software is available online (see Online Resources below).

(2) All documents should appear in the bundle in portrait mode. If an original document is in landscape, then it should be inserted so that it can be read with a 90-degree rotation clockwise. No document should appear upside down. Where outsize documents are included (e.g. large spreadsheets or drawings), they should be fitted onto a single page but be capable of being read with adequate clarity by use of the 'zoom' function.

(3) The default view for all pages in the bundle should be set as 100%.

(4) All pages in a bundle or series of bundles must be numbered consecutively, and if possible, by computer generated numbering or at least in typed form (if added by a scanner), and not numbered by hand. If computer generated or typed, the number becomes machine readable and can be searched for. The page numbers shown in the index should correspond with the page numbers of the PDF file if possible. For example, if the index is two pages, it will show the number of the first page of the first document as "3" if that is the page of the PDF on which it appears.

(5) Care should be taken to ensure that page numbers do not obscure relevant detail on the document.

(6) Where possible, any scans of documents should not be greater than a resolution of 300 dpi (the higher the dpi the greater the resolution of the image or document) and in grayscale in order to avoid slow scrolling or rendering when viewing the document. This will also reduce the total size in MB of the PDF bundle.

(7) All significant documents and all sections in bundles must be bookmarked for ease of navigation with an appropriate description as the bookmark including the page number of the document.

(8) An index or table of contents of the documents must be prepared. Where possible, all entries should be hyperlinked to the indexed document. In general, the table of contents should be in chronological order and provide a brief description of each

document. Large bundles may be divided into sections, each in chronological order and shown accordingly in the index or table of contents.

(9) Where a witness statement includes a reference to an exhibit there should, where possible, be a hyperlink to that exhibit from the relevant point in the witness statement.

(10) Careful thought should be given to the number of PDF files required. In most cases it will be possible to combine all documents in one single PDF file – Notice of Determination, Notice of Appeal, Statement of Case, witness statements, correspondence etc. In larger cases it may be sensible to separate out categories of documents into separate PDF files. However, further subdivision is not helpful – eg it is not helpful to have separate witness statements in separate PDF files and further subdivision should be unnecessary with an index or table of contents hyperlinked to the documents and sections bookmarked.

(11) Legislation and case law authorities relied on by the parties should usually be included in a single PDF hearing bundle with the documents. In larger cases with many documents, it may be more convenient to provide a separate PDF file of the authorities. A PDF authorities' bundle should be page numbered, indexed, bookmarked and fully searchable in the same manner as the hearing bundle.

(12) If the Tribunal's Directions require a core bundle then a PDF bundle of key documents should be produced complying with the same requirements as the PDF hearing bundle.

(13) If documents are added to a bundle after it has been sent to the tribunal and the other party, it should not be assumed that the judge will accept a revised bundle as a complete replacement because they may already have started to mark up the original. Inquiries should be made of the Tax Chamber as to what the judge would like to do about it. Absent a particular direction, a substitute bundle should be made available with any pages added appropriately sub-numbered (143.A, 143.B etc) and the pages added should also be provided in a separate PDF file.

#### **DELIVERING PDF BUNDLES**

8. When the PDF bundle is ready to be delivered by email to the Tribunal the sender should be aware that the Tax Chamber is unable to receive emails which, together with any attachments, are larger than 36MB. An email and attachments which together total more than 36MB will be rejected and not delivered. If a party wishes to serve a PDF file or files that are larger than 36MB on the Tribunal then they should contact the Tribunal in advance by email or telephone to request permission to use the HMCTS Document Upload Centre ('DUC') which allows large bundles to be transferred to the Tribunal. Information about the DUC is available at: [Document Upload Centre - Professional User.pdf](#).

#### **ONLINE RESOURCES**

9. Guidance on preparing PDF hearing bundles can be found by searching online and on YouTube. Adobe.com provides step-by-step instructions on creating and converting documents to PDF, compressing files, bookmarking and hyperlinking documents, combining and merging PDF files, adjusting page numbering, etc. Free OCR software and guides on how to use it can be found by searching online.

Judge Greg Sinfield  
Chamber President

24 February 2025