



Senior President of Tribunals

Practice Direction of the Tax and Chancery Chamber of the Upper Tribunal

Electronic filing – CE-File

1. In this practice direction:

references to numbered rules are to the rules so numbered in the Tribunal Procedure (Upper Tribunal) Rules 2008;

“the Tribunal” means the Tax and Chancery Chamber of the Upper Tribunal;

“legal representative” has the same meaning as in rule 11;

“professional representative” means a legal representative, chartered accountant or other professional person appointed to represent a party in proceedings;

“excluded documents” are audio or video recordings, electronic bundles (including authorities bundles) for use in hearings, and documents larger than 50 megabytes.

2. CE-File is the online system for filing documents electronically at the Tribunal. It is the “secure portal” referred to in rule 13, and as such it may be used by any party or their representative (whether a professional representative or not) to provide documents to the Tribunal.

3. In proceedings that are started in the Tribunal on or after 2 November 2023, including any application for permission to appeal made to the Tribunal, any document provided to the Tribunal by a party who is represented by a professional representative in the proceedings or is a body amenable to judicial review must be provided using CE-File, unless it is an excluded document.

4. Parties must register to use CE-File.

5. Any document which is provided to the Tribunal using CE-File must—
(a) consist of one copy only unless required by a rule or practice direction;
(b) be in PDF format (or in Excel format if appropriate) unless the document is a draft order, in which case it shall be in “Word” format;

(c) not exceed 50 megabytes or such other limit that may be specified by His Majesty's Courts and Tribunals Service; and
(d) be categorised or labelled as to the type of document that it is (e.g. "Application", "Notice of Reference", "Witness Statement") and numbered sequentially.

6. Excluded documents must be filed by contacting the Tribunal at uttc@justice.gov.uk for instructions. The party must provide the case reference number and a description of the document to be filed. Instructions for filing will be given by the Tribunal.
7. CE-File will sometimes be unavailable due to (e.g.) planned maintenance or a system failure. The requirement to use CE-File does not apply during periods when CE-File is unavailable. Any party will be allowed to provide documents by other permitted means during such periods.
8. CE-File cannot be used to provide documents to another party. Documents which are required to be provided to another party must be sent or delivered to that party by another method permitted under rule 13.
9. The requirement to use CE-File will cease if a matter is transferred to another tribunal for which CE-File is not mandatory.

This practice direction is made by the Senior President of Tribunals with the agreement of the Lord Chancellor under section 23 of the Tribunals, Courts and Enforcement Act 2007.

Sir Keith Lindblom
Senior President of Tribunals
2 October 2023