



Reference: [xx]

**UPPER TRIBUNAL
(TAX AND CHANCERY CHAMBER)**

BETWEEN:

[xx]

Appellant

--and

[xx]

Respondent

STANDARD DIRECTIONS

1. Under these Directions:

(1) where an action is required to be taken by a particular time “before the hearing”, the hearing shall be treated as starting:

(a) where a hearing has been directed to take place within a window, 10.30 a.m. on the first day of the applicable window; or

(b) if no hearing window has been specified, 10.30 a.m. on the first day of the hearing;

(2) all documents to be filed with the Tribunal shall be filed by email, CE-file, or other electronic document exchange service specified by the Tribunal;

(3) all documents to be served on the other party shall be served by email or electronic transfer; and

(4) all electronic bundles shall comply with the requirements set out in the Annex.

2. By **[6 weeks after release of directions]** the Appellant shall provide to the Respondent a list of all documents on which the Appellant intends to rely in connection with the appeal.

3. By **[8 weeks after release of directions]** the Respondent shall provide to the Appellant a list of any additional documents on which the Respondent intends to rely in connection with the appeal.

4. By **[10 weeks after release of directions]** the parties shall endeavour to agree the contents of an indexed and paginated bundle of documents. No later than 7 days thereafter, the Appellant shall serve a copy of that bundle on the Respondent. The Respondent may also, if it chooses,

request a single copy of the bundle in hard copy form. In default of agreement of a document bundle, each party shall within seven days thereafter serve on the other party one electronic copy of an indexed and paginated bundle of documents from the documents listed in accordance with the directions above (“the Documents Bundle(s)”).

5. By 14 days before the hearing the Appellant shall file with the Tribunal a copy of the electronic Documents Bundle(s).

6. By 14 days before the hearing the Appellant shall file an electronic copy of its skeleton argument in Microsoft Word or other editable format with the Tribunal, and serve a copy on the Respondent.

7. By 7 days before the hearing, the Respondent shall file an electronic copy of its skeleton argument in Microsoft Word or other editable format with the Tribunal, and serve a copy on the Appellant.

8. Each skeleton argument shall:

- (1) include the email address and telephone number of its author or, if more than one, each of its authors; and
- (2) contain a reading list setting out those documents and authorities that each party considers it essential that the Tribunal read in advance of the hearing in order properly to understand the issues raised by the appeal. The reading list must be proportionate and take proper account of the length of time that has been allocated to the Tribunal panel for pre-reading.

9. By 5 days before the hearing,

(1) the Appellant shall file with the Tribunal an electronic bundle of authorities comprising the authorities referred to in both parties’ skeleton arguments, and shall serve a copy of that bundle on the Respondent; and

(2) if the Documents Bundle(s) total 200 pages or more, the Appellant shall file with the Tribunal an electronic copy of a Core Bundle, and serve a copy on the Respondent. The Core Bundle shall contain:

- (a) the decision of the First-tier Tribunal which is under appeal;
- (b) the notice of appeal or application for permission to appeal which stands as the notice of appeal;
- (c) the decision or decisions of the Tribunal(s) giving or, as the case may be, refusing, permission to appeal in any respect;
- (d) any Respondent’s response to the notice of appeal;
- (e) any Appellant’s reply; and
- (f) any other documents contained in the reading list comprised within each party’s skeleton argument.

(3) If the hearing is to be held in London, the Appellant shall also deliver in paper form [2 copies] [**reduce to one if single judge**] of the Documents Bundle(s) (if less than 200

pages), or otherwise of the Core Bundle, for the use of the Tribunal, to [**specify location in Rolls Building**].

(4) If the hearing is to be held at a venue outside London, the Appellant must contact the Tribunal to ascertain alternative arrangements for the delivery to the Tribunal of the hard copy bundle and comply with such alternative arrangements as the Tribunal may specify.

10. If the Tribunal requires any additional bundles in hard copy form it will notify the parties where, and by when, those bundles are to be delivered.

11. Both parties have liberty to apply for further directions.

12. These directions have been issued by [**delete as appropriate**] a Judge of the Upper Tribunal / a clerk of the Chamber pursuant to the Practice Statement dated 23 November 2015 headed “Authorisation of Tribunal clerks to issue Standard Directions in appeals from the First-tier Tribunal (Tax Chamber)”.

Signed:

Judge of the Upper Tribunal (Tax and Chancery Chamber) / Clerk of the Chamber [**delete as appropriate**]

RELEASE DATE:

ANNEX – FORMAT OF ELECTRONIC BUNDLES

1. An electronic bundle is a single PDF document containing an organised collection of electronic copies of documents for use at the hearing.
2. If documents are to be added after the electronic bundles have been sent to the Tribunal, the additional documents should be collated in one bundle.
3. An index or table of contents must be prepared for each bundle and should appear at the start of the bundle. Where possible, index entries should be hyperlinked to the relevant pages of the bundle. 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.
4. If possible, all bundles must be the subject of OCR (optical character recognition). This is the process which turns the document from a picture of a document to digitised 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.
5. All documents should appear in the bundle in portrait mode. 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.
6. The default view for all pages in the bundle should be set as 100%.
7. All pages in a bundle must be numbered consecutively with whole numbers only (no subdivision of pages with letters, decimal points or other) and if possible, by computer generated numbering or at least in typed form in the bottom right hand corner of each page. The pagination of the bundle and the page numbers shown in the index must correspond to the pages of the PDF file, with the first page of each bundle (whether this is an index or title page) numbered as page 1. Roman numerals should not be used for pagination.
8. 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.