



PRACTICE STATEMENT FOR THE FIRST-TIER TRIBUNAL TAX CHAMBER: APPLICATIONS FOR EXTENSION OF TIME ETC

This Practice Statement has been made by the Chamber President to give guidance to the Tribunal and to Tribunal users on the practice and procedure to be adopted in relation to applications for the extension of time to comply with any rule, practice direction or direction with immediate effect.

INTRODUCTION

1. Rule 12 of the Tribunal Procedure (First-tier Tribunal) (Tax Chamber) Rules 2009 (**FTTTC Rules**) provides that, an act required of a party under a rule, practice direction or direction of the Tribunal to be done on or before a particular day must be done before 5pm on that day or the next working day if the time specified ends on a day other than a working day (ie any day except a Saturday or Sunday, Christmas Day, Good Friday or a bank holiday under s 1 of the Banking and Financial Dealings Act 1971).
2. Under its case management powers the Tribunal may give a direction to extend or shorten the time for complying with any rule, practice direction or direction of the Tribunal by virtue of rule 5(3)(a) FTTTC Rules. Extensions may be given on the application of one or more of the parties or on the Tribunal's own initiative. An application by a party must include the reason for making that application (rule 6 FTTTC Rules).
3. Although an irregularity resulting from a failure to comply with any requirement in the FTTTC Rules, a practice direction or direction of the Tribunal does not render the proceedings void, the Tribunal may take such actions as it considers "just". This may include, waiving the requirement, requiring the failure to be remedied, striking out a party's case or restricting a party's participation in proceedings (rule 7 FTTTC Rules). For example, a party's participation in proceedings could be restricted by the exclusion of evidence that had not been provided by that party within the time limit directed by the Tribunal.
4. This guidance should, if applied properly, not only further the overriding objective of the Tribunal to deal with cases fairly and justly, particularly in relation to avoiding delay, but also assist the parties with their obligation to co-operate and help the Tribunal to further the overriding objective.

APPLICATIONS FOR AN EXTENSION OF TIME

5. If the Tribunal directs that something shall be done by a certain date or time, the parties **must** comply with that direction and **will not** be reminded by the Tribunal of their obligation to do so before the expiry of that time limit.
6. Notwithstanding 5, above, a party may apply for the time limit specified by a direction of the Tribunal for a party to do something to be extended in one of the three ways set out below.
7. If one party considers that the other party has failed to comply with a direction, that party may make whatever application it considers appropriate.

Application made in time by agreement

8. Where made in accordance with the steps below, an application by agreement will be automatically granted by the Tribunal with the due date for compliance set as the date agreed between the parties:

- (1) Such an application must be made in writing by the applying party together with evidenced consent of the other party and must be received by the Tribunal no later than the date for compliance of the direction for which the extension is sought. Suitable evidence of consent includes copies of emails from the other party, but not simply copying the other party into the application.
- (2) The period in which HMRC's statement of case is to be provided may be extended by up to 60 days from the due date for service of the Statement of Case as communicated to them when the Tribunal acknowledges and serves the notice of appeal. Only one such extension may be agreed.
- (3) Subject to paragraph (4) any other directions may be extended by up to 28 days in a single application and subject to a maximum of two agreed applications.
- (4) The directions excluded from paragraph (3) above are:
 - (a) any direction made pursuant to rule 8(3)(a) FTTTC Rules and which provide that unless the party complies with the direction the appeal will be struck out or barred from the proceedings;
 - (b) any direction the compliance date for which is within 28 days of the listed hearing date.
- (5) Where such applications are agreed between the parties, all extensions consequential on the first extension shall also be made automatically. This may be achieved through the granting of original directions which provide for compliance "no later than x days following the due date for compliance of a prior direction" and which are thereby adjusted when a revised date for compliance of the preceding direction is agreed. However, where directions have been granted by reference to specific and identified dates, the date for compliance of subsequent directions will be adjusted such that the revised date for compliance of those subsequent directions shall be the same number of days following the amended direction as from the original direction, or as agreed between the parties.
- (6) Failure by either party to provide reasonable consent to an application otherwise meeting the terms of this paragraph may be determined as unreasonable conduct in connection with an application for costs made pursuant to rule 10(1)(b) FTTTC Rules.

9. Where the conditions identified in paragraph 8(2) and 8(3) above are not met or meet the description in paragraph 8(4), the parties should nevertheless seek to agree the application as provided for in paragraph 8(1) but the application will be considered by a judge and not granted automatically.

Application made in time without consent

10. In the absence of an agreement a party may apply to the Tribunal for an extension of a time limit adopting the following procedure:

- (1) The application must be made in writing by the applying party.
- (2) The application should be accompanied by:
 - (a) Evidence of an attempt to agree the application with the other party;

- (b) The other party's reasoned objections as communicated in response to the attempt to agree the application; and
- (c) Any response to that objection.
- (d) An indication from the parties as to whether the application can be determined on the papers.

(3) The application must be received no later than the due date for compliance of the direction for which extension is sought.

11. All in time applications made without consent will be determined by a judge on the papers or listed for a hearing.

Application made out of time

12. Where the application is not made prior to the date for compliance of the direction for which the extension is sought the application should be made as soon as possible and must only be made at the point at which it can be complied with.

13. It should include an application seeking permission for late compliance particularising:

- (1) The length of delay;
- (2) The explanation for the delay; and
- (3) Why, in all the circumstances, the non-compliance should be excused including the views of the other party on the circumstances of non-compliance.
- (4) The parties' indication as to whether the application can be determined on the papers.

STAY APPLICATIONS

Stay for ADR

14. In accordance with the [Alternative Dispute Resolution: Practice Statement for Ft-T Tax Chamber](#) and in accordance with the overriding objective the parties are required to consider the appropriate use of ADR to resolve or narrow disputes between them.

15. An application for a stay not exceeding 30 days in order to allow HMRC to consider whether to admit the Appellant into ADR will be granted on the application of the Appellant with evidence of the request for ADR. The Tribunal will also grant a stay of 120 days on the application of the parties where the Appellant's dispute has been accepted into ADR. The application for a stay will need to demonstrate acceptance into ADR.

Lead case stay applications

16. Where a party wishes to apply for a stay pursuant to either rule 5 or rule 18 FTTTC Rules and pending the outcome of an identified lead case, it should approach the other party with a view to seeking consent to the stay. Any application made with the evidenced consent of the other party will be automatically granted. Any contested application should meet the requirements stated in paragraph 10 above.

Judge Amanda Brown KC
Chamber President

26 January 2026