

Tax Tribunals Users Group Meeting

Held via Teams

Date: 23 April 2026

Time: 16:45 – 17:45

Minutes

Welcome and Introductions

1. The meeting was opened by Judge Amanda Brown KC, who welcomed attendees to the Tax Tribunals Users Group meeting. Judge Brown introduced Upper Tribunal Tax and Chancery Chamber President Mr Justice Thompsell, who was appointed as Chamber President on 1 October 2025, and therefore attending his first Tax Tribunal Users Group Meeting.

First-tier Tribunal (FTT) Tax Chamber Update

2. Judge Brown reported that the year ending 31 March 2026 concluded with a lower outstanding active caseload, excluding VAT Umbrella appeals and stays, compared to the start of the year. The caseload continues to decrease year-on-year. The figures provided are system-generated and unaudited.

3. In-person hearings at Tribunal Hearing Centres remain the default format for listing of substantive standard and complex hearings. Basic cases, which are predominantly penalty appeals, are by default listed as remote (video) hearings. Standard and complex cases may be listed as video hearings where the judge considers that to be appropriate in the circumstances. From 1 May 2026 the Chamber will list all remote hearings using the Cloud Video Platform (CVP), as it is the default video or hybrid hearing platform for other Chambers. All CVP hearings are recorded, meaning that where an *ex tempore* judgment is given, the transcript taken from the recording will stand as the judgment in the matter.

4. During 2025-26, there were a total of 1095 hearings split between 206 face-to-face; 661 video; 61 hybrid; 167 paper and 0 telephone. These figures are per listed matter and not hearing days.

FTT Judicial HR

5. Four new salaried judges have joined the Chamber in February and March 2026, listed alphabetically by first name: Judges Hugo Holmes, Judy Harrison, Matt Donmall and Shosh Stapenhurst. There are now a total of fourteen salaried judges. Again listed alphabetically by first name, the remaining salaried team are: Judges Amanda Brown KC, Anne Fairpo, Geraint Williams, Harriet Morgan, Jennifer Dean, John Brooks, Kim Sukul, Michael Blackwell, Michaela Snelders and Ro Pettifer. Additionally, there are 51 fee-paid judges and 41 members.

6. One fee-paid judge, Heather Gething, has retired from the Tribunal since the last meeting. Terry Bayliss, who had been a member of the Tribunal for 17 years, sadly passed away at the beginning of this year.

Overdue Decisions

7. The matter of decisions being outstanding for longer than 12 weeks following completion of the hearing or final written submissions was raised at last year's meeting. The Chamber has since made significant progress in reducing the number of overdue decisions, being as low as 0 overdue, and judgments are systematically being issued within 12 weeks.

Duty Judge Scheme

8. A Duty Judge scheme was introduced in the Chamber on 6 May 2025. The scheme ensures a salaried judge is available each day to case manage referrals and has contributed to a significant decrease in the backlog of files in case progression.

Practice Statements

9. Judge Brown has issued three Practice Statements in the past year; an updated Practice Statement on Alternative Dispute Resolution ([260122 FTT Tax Chamber Practice Statement on ADR amended for EOT](#)); one on Extension of Time ([260122 Extension of Time etc Practice statement - ADR amended](#)) and a Practice Statement on Taking Oral Evidence from Abroad ([Practice Statement F-tT Tax Chamber - Taking Oral Evidence from Abroad](#)). The statement on taking evidence from abroad is under review following a recent Court of Appeal judgment which indicated that evidence may be received from abroad.

HMRC Litigation and Settlement Strategy

10. Joseph Whittome (HMRC) provided an update on HMRC's review of the Litigation and Settlement Strategy, which is the framework governing how civil tax disputes are handled and resolved. The review aims to ensure the framework remains robust, is clearer and more accessible, while also maintaining its core principles of lawful, fair and consistent dispute resolution.

11. Key areas of focus include strengthening early resolution and dispute prevention, improving alignment with the HMRC Charter and professional standards and simplifying guidance and terminology. Potential changes under consideration include restructuring the framework, clarifying its purpose and providing improved guidance and practical examples.

12. Engagement with external stakeholders is ongoing with further decisions on next steps expected by Autumn.

Upper Tribunal Tax and Chancery Chamber Update

13. Mr Justice Thompsell provided an update on the workload of the Upper Tribunal Tax and Chancery Chamber and thanked Mrs Justice Bacon and Upper Tribunal Judge Tom Scott as predecessor and interim Chamber President, respectively.

14. There has been one retirement since the previous meeting, Upper Tribunal Judge Herrington. A recruitment competition for fee-paid judges in the Upper Tribunal is scheduled to launch in July, with vacancies for three Deputy Upper Tribunal Judges specialising in Tax and two specialising in Financial Services.

15. The Upper Tribunal is largely up-to-date with issuing decisions after a hearing and processing permissions to appeal, with only occasional minor delays. The aim continues to be to issue decisions within three months of the hearing and parties have been kept informed in the few instances where this has not been met.

16. Administrative staff have received additional training and guidance on the electronic transmission of documents relating to applications for judicial review transferred to the Upper Tribunal from the Administrative Court, which has improved the efficiency of the process.

17. Tribunal users were reminded to raise any issues either through the Users Group or directly with the administrative team (uttcc@justice.gov.uk) or Private Office UTTCCpresidentsoffice@judiciary.uk).

Loss of Costs Protection for Appellants in the Upper Tribunal

18. Mr Justice Thompsell shared a draft discussion paper with the meeting agenda, outlining an issue regarding the incidence of costs in Upper Tribunal tax appeals. While taxpayers will generally have costs protection in the First-tier Tax Tribunal, the protection does not typically apply in the Upper Tribunal. The potential for significant costs exposure may influence how cases are pursued, with implications for access to justice and the development of legal precedent. Attendees raised points regarding possible arbitrariness of current proposals that would not extend to cases where taxpayers are the appellant (as opposed to HMRC) and so still face a cost risk, although noting not all taxpayers are 'unwilling' appellants. Protective costs orders have previously been granted in cases with significant legal issues to assess. TTUG were invited to follow up with the Upper Tribunal Private Office with comments on the paper and any further proposals such as rule changes or Practice Directions that will help to balance fairness and flexibility.

Diversity and Inclusion

19. Diversity and Inclusion leads, Upper Tribunal Judge Raghavan and Judge Sukul discussed initiatives arising from consultations with the Revenue Bar Association (RBA). These include guidance on breastfeeding/ expressing during hearings, listing practices for longer hearings to better accommodate advocates with caring responsibilities or disabilities, and a desk card for face-to-face hearings. The breastfeeding/ expressing guidance aims to improve awareness of available reasonable adjustments and is close to being finalised. Further discussion on listing practices is required, however, the importance of early notification requests such as split hearings, during the listing process was emphasised for facilitating appropriate accommodations. Outreach activity to widen participation in the judiciary was also highlighted with further collaboration encouraged, following a successful specialist tax moot earlier in the year at Inner Temple which was arranged by the Revenue Bar Association and judged by volunteers from the First-tier Tribunal and Upper Tribunal.

Questions Provided in Advance

Documents as Evidence which are not included in Lists of Documents:

20. Judge Brown confirmed that standard directions now acknowledge that as witness statements are exchanged after the list of documents, if there are new exhibits introduced, the other party has an opportunity to respond within 14 days of being provided with copies. If there is no objection then there is no need to apply to amend the list of documents.

Fee-paid Judicial Recruitment:

21. There are no current plans to recruit fee-paid judges to the First-tier Tribunal. Recruitment to the Upper Tribunal was covered earlier in the meeting.

Policy of Allocating Judges to Cases:

22. Judge Brown and Mr Justice Thompsell confirmed that neither the First-tier nor Upper Tribunal will publish the policy for allocating judges to cases. Each Chamber President outlined the process in their respective Chamber. In the First-tier Tribunal, cases are offered to salaried judges first. If the case is not taken within 48 hours, it will be allocated on a one-to-one referral basis to fee-paid judges. HMCTS ensure these referrals are offered fairly, in the

sense that they are offered with the objective of facilitating each fee-paid judge to meet their minimum sitting expectation of 15 days per year.

23. The list of members in the First-tier Tribunal has also been updated so that the specialism of each member has been identified, by reference to: accountancy, employment, land, financial services. This was with a view to appoint members to panels who will be in the best position to assist and work with the judge.

24. The Upper Tribunal (excluding permission to appeal, case management and financial services cases) will get an estimate from parties as to the length of the hearing and reading time. A judge will then decide whether the case should be heard by two Upper Tribunal judges or an Upper Tribunal judge together with a High Court judge. The case is then allocated. Mr Justice Thompsell also confirmed that there is no practice that if the case is heard by a salaried judge in the First-tier, that the Upper Tribunal panel will then necessarily include a High Court Judge.

AI Tools for Litigants:

25. A question had been raised as to whether guidance will be published for litigants, particularly litigants in person, about using AI tools to prepare their case. Judge Brown noted that the Tax Tribunal does not currently issue directions that require parties to identify if they have used AI in the preparation of their case and there are no plans to do so.

26. Guidance for judicial office holders is published on [judiciary.uk](https://www.judiciary.uk/wp-content/uploads/2025/10/Artificial-Intelligence-AI-Guidance-for-Judicial-Office-Holders-2.pdf) (<https://www.judiciary.uk/wp-content/uploads/2025/10/Artificial-Intelligence-AI-Guidance-for-Judicial-Office-Holders-2.pdf>). The Civil Justice Council has also set up a working group to examine the use of AI by legal representatives for preparing court documents. A consultation closed on 14 April (accessible at: <https://www.judiciary.uk/wp-content/uploads/2026/03/Interim-Report-and-Consultation-Use-of-AI-for-Preparing-Court-Documents.pdf>).

T239 Change of Representative:

27. The Tribunal requires a T239 form to be submitted when there is a change in the representation of a party. A law firm writing to HMCTS without signed authority from the taxpayer or the previous representative cannot be accepted as sufficient evidence of this. It is important that HMCTS have accurate contact records for correspondence in relation to the matter. The T239 is the most effective way for the Tribunal to ensure that the taxpayer has authorised the change of representative. A T239 is not required for a new appeal signed by a lawyer as this is not a change in representation in an already live matter.

HMRC Hardship Applications:

28. Ann Smith (HMRC) outlined that the established position is for an appeal and hardship application to be submitted at the same time. In the rare occasion a hardship application is submitted in advance of a notice of appeal, the team should acknowledge that they need the notice of appeal for the hardship application to be considered.

Register of Cases:

29. Mr Justice Thompsell responded to a question regarding potential updates to the Upper Tribunal Tax and Chancery Chamber Register of Interests. The Register helps to identify related appeals for efficient case management. Whilst the Register is a useful resource for identifying related cases and to draw the Tribunal's attention to the potential for case management of linked appeals, it is maintained by an administrative team so any changes need to be considered within their existing responsibilities. There are no current plans for making

any changes to the Register although views were welcomed on what should be included in the Register.

Flagging Issues of Fundamental Misunderstandings of Tribunal Procedures:

30. Judge Brown confirmed that if representatives identify an issue where they think there has been a fundamental misunderstanding of the Tribunal Procedures, then this should be directed to the relevant Chamber President through their Private Office. For the First-tier Tribunal the contact is presidentsofficetax@justice.gov.uk, for the Upper Tribunal it is UTTCCpresidentsoffice@judiciary.uk.

Questions and Any Other Business

No further questions or comments were raised.