



Remote Hearings in the Upper Tribunal Tax and Chancery (UTTCC) Jurisdiction

1. Introduction

- 1.1. This guidance concerns the mode and listing of UTTCC hearings in England and Wales.
- 1.2. This guidance supersedes the guidance given on 25 July 2023 (insofar as this refers to remote hearings) and on 31st October 2025.
- 1.3. Access to justice requires litigants to have effective access to the court that is deciding their case. In some cases, this may be by way of a remote hearing.
- 1.4. This guidance on remote hearings in the Upper Tribunal Tax and Chancery jurisdiction follows, and should be deemed to incorporate the Judicial Principles on remote participation, issued by the Lady Chief Justice and the Senior President of Tribunals, set out below:
 - a) [*Remote Participation Overarching Guidance*](#)
 - b) [*Remote Participation Judicial Principles*](#)
- 1.5. The decision to hold a hearing fully or partly remotely is a judicial one.
- 1.6. Participants in remote hearing should be referred to the following link: [What to expect when joining a telephone or video hearing.](#)

2. Rules of Procedure

- 2.1. The Tribunal Procedure (Upper Tribunal) Rules 2008 rule 2.1 provides that the court must further the Overriding Objective to deal with cases fairly and justly by avoiding unnecessary formality and seeking flexibility in the proceeding (rule 2.2(b)).
- 2.2. Pursuant to rule 5.1, the court can regulate its own procedure, including deciding the form of any hearing (r.5.3(g)).

3. Mode of Hearing

- 3.1 A UTTCC hearing may take place in person or remotely or partly remotely.
- 3.2 Remote (or partly remote) hearings use either video or telephone. A hearing may be fully remote (by which none of the participants is present in the hearing venue) or partially remote (by which some participants are present in a hearing venue but some join remotely). The mode may also change during

a multi-day hearing, with all participants present in the hearing venue on one day but some or all joining remotely on another day.

- 3.3 Decisions whether to hold a remote or partly remote hearing are to be taken by a judge on a case-by-case, basis based on the interests of justice.

4. Default approaches when listing cases for a hearing

- 3.4 In order to ensure the efficient despatch of business, the default approaches set out below will apply when hearings are listed:
- 3.5 The default position for hearings of half a day or less (which, in practice, will mean most hearings to consider an application for permission to appeal and other procedural hearings) will be a remote hearing.
- 3.6 The default position for hearings of more than half a day (which, in practice, will mean most substantive appeals and financial services trials) will be an in-person hearing.
- 3.7 Where a default operates, it is for initial **listing purposes only**. In all cases, the parties will be able to express their views as to their preferred mode, for example in correspondence or at any preliminary hearing held for case management purposes. In all cases, it will be open to a judge to decide, in the interests of justice, that the default approach should not apply to a particular case.
- 3.8 Where a judicial decision is made as to the mode of listing, the judge should set out the reasons for this decision, which often will include a reference to the overriding objective.

5. Relevant factors

- 5.1 The question of whether a hearing should be remote remains a matter of discretion for the court, based on a number of clear fundamental principles.
- 5.2 What accords with the interests of justice in each case will depend on the circumstances and the available resources.
- 5.3 The following (non-exhaustive) factors are relevant when a judge decides the mode of hearing and/or considers whether the default approach for listing a case should be disapplied. It will be for the judge to decide how they weigh these (or other) factors in the balance in the circumstances of each case.
- 5.3.1 The views and preferences of the parties.
- 5.3.2 the nature of the hearing and the relevant jurisdiction – decisions may for example differ between tax cases and financial services cases;

- 5.3.3 the timing of any application for a remote or partially remote hearing;
- 5.3.4 The availability of enough space in suitable premises, having regard to the health, safety and security of all participants.
- 5.3.5 The availability of staff to manage any remote access and of technical facilities (both of the court and of the remote participant) to enable a hearing to take place fully or partly remotely. In appropriate cases it may be prudent to allow for test hearings to check the satisfactory operation of equipment
- 5.3.6 the ability of court users, staff and judiciary to attend in person or where attendance would not be possible without incurring undue additional expense;
- 5.3.7 the impact on fair access to justice for all participants;
- 5.3.8 any impact the decision would have on open justice, taking into account steps to mitigate the decision. These might include publishing details of how to obtain remote access, or preferring hybrid hearings, where at least the Tribunal members are in open court, over fully remote hearings.
- 5.3.9 the impact on the business of the Tribunal, including other cases with which it has to deal;
- 5.3.10 where it is proposed that a party would participate remotely from a jurisdiction outside the United Kingdom, any need to comply with relevant guidance as to whether permission is needed for such participation – see the advice at: [Taking and giving evidence by video link from abroad in UK court cases and tribunals - GOV.UK](#)
- 5.3.11 Whether the choice as to mode of hearing is likely to speed up or delay the progress of the case.

6. Changes to mode of hearing

- 6.1 A judge may change the mode of hearing at short notice, such as by converting an in-person hearing to video. This may follow an application by a party. It may also happen because the judge has taken that decision on their own initiative, driven by circumstances that are difficult to predict in advance.