
STATUTORY INSTRUMENTS

2009 No. 196

**The First-tier Tribunal and Upper Tribunal
(Chambers) (Amendment) Order 2009**

Transitional provision

9.—(1) This article applies to an appeal which lies to the Upper Tribunal by virtue of paragraph 11(2) of Schedule 3 to the Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009⁽¹⁾ (transitional provisions) against a decision of—

- (a) the Commissioners for the general purposes of the income tax established under section 2 of the Taxes Management Act 1970⁽²⁾;
- (b) the Commissioners for the special purposes of the Income Tax Acts established under section 4 of the Taxes Management Act 1970;
- (c) the VAT and duties tribunals established under Schedule 12 to the Value Added Tax Act 1994⁽³⁾;
- (d) the tribunal established under section 706 of the Income and Corporation Taxes Act 1988⁽⁴⁾; or
- (e) the tribunal established under section 704 of the Income Tax Act 2007⁽⁵⁾.

(2) In rule 21(2)(a) of the Tribunal Procedure (Upper Tribunal) Rules 2008⁽⁶⁾ (application to the Upper Tribunal for permission to appeal) the reference to the tribunal which made the decision challenged is to be read as a reference to the First-tier Tribunal.

(1) S.I. 2009/56

(2) 1970 c. 9. Sections 4 and 4A were substituted by section 127 of, and paragraphs 1 and 8 of Schedule 22 to, the Finance Act 1984 (c. 43).

(3) 1994 c. 23.

(4) 1988 c. 1.

(5) 2007 c. 3. This tribunal was added to the list of tribunals in Schedule 6 of the Tribunals, Courts and Enforcement Act 2007 by article 2 of S.I. 2008/2833.

(6) S.I. 2008/2698 (L.15).