
EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the First-tier Tribunal and Upper Tribunal (Chambers) Order 2008 (the “2008 Order”). The 2008 Order organised the First-tier Tribunal and Upper Tribunal into chambers and made provision for the allocation of those tribunals’ functions between the chambers. This Order creates a new Tax Chamber in the First-tier Tribunal and a new Finance and Tax Chamber in the Upper Tribunal, and allocates functions to those new chambers. This Order also provides for the allocation to chambers of the Upper Tribunal of matters referred to the Upper Tribunal by the First-tier Tribunal under section 9(5)(b) of the Tribunals, Courts and Enforcement Act 2007, which was not provided for in the 2008 Order.

Article 9 of this Order contains a transitional provision which provides that, where an appeal from a tax tribunal which is abolished by the Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009⁽¹⁾ lies to the Upper Tribunal by virtue of the transitional provisions in that Order, the party seeking permission to appeal must first apply to the First-tier Tribunal rather than to the tribunal which made the decision.

⁽¹⁾ S.I. 2009/56.