
STATUTORY INSTRUMENTS

2024 No. 364

The Tribunal Procedure (Amendment) Rules 2024

Amendments to the Tribunal Procedure (First-tier Tribunal) (Tax Chamber) Rules 2009

2.—(1) The Tribunal Procedure (First-tier Tribunal) (Tax Chamber) Rules 2009⁽¹⁾ are amended as follows.

(2) In rule 1(3) (citation, commencement, application and interpretation) in the definition “HMRC”—

- (a) at the end of sub-paragraph (a) omit “and”;
- (b) at the end of sub-paragraph (b) insert “and”; and
- (c) after sub-paragraph (b) insert—
 - “(c) the Gambling Commission when carrying out functions under Part 3 of the Finance Act 2022 (economic crime (anti-money laundering) levy)⁽²⁾”.

(1) S.I. 2009/273; relevant amending legislation are S.I. 2010/2653, paragraph 190 of Schedule 8 to the Crime and Courts Act 2013 (c. 22) and S.I. 2023/327.

(2) 2022 c. 3.