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STATUTORY INSTRUMENTS

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**2009 No. 273**

**The Tribunal Procedure (First-tier  
Tribunal) (Tax Chamber) Rules 2009**

**PART 3**

Procedure before the Tribunal

CHAPTER 1

Starting proceedings and allocation of cases to categories

**Allocation of cases to categories**

**23.**—<sup>[F1]</sup>(1) When the Tribunal receives a notice of appeal, application notice or notice of reference, the Tribunal must give a direction—

- (a) in an MP expenses case <sup>[F2]</sup>, a financial restrictions civil penalty case or a CAA case], allocating the case to one of the categories set out in paragraph (2)(c) or (d); and
- (b) in any other case, allocating the case to one of the categories set out in paragraph (2).]

(2) The categories referred to in paragraph (1) are—

- (a) Default Paper cases, which will usually be disposed of without a hearing;
- (b) Basic cases, which will usually be disposed of after a hearing, with minimal exchange of documents before the hearing;
- (c) Standard cases, which will usually be subject to more detailed case management and be disposed of after a hearing; and
- (d) Complex cases, in respect of which see paragraphs (4) and (5) below.

(3) The Tribunal may give a further direction re-allocating a case to a different category at any time, either on the application of a party or on its own initiative.

(4) The Tribunal may allocate a case as a Complex case under paragraph (1) or (3) only if the Tribunal considers that the case—

- (a) will require lengthy or complex evidence or a lengthy hearing;
- (b) involves a complex or important principle or issue; or
- (c) involves a large financial sum.

(5) If a case is allocated as a Complex case—

- (a) rule 10(1)(c) (costs in Complex cases) applies to the case; and
- (b) rule 28 (transfer of Complex cases to the Upper Tribunal) applies to the case.

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**Changes to legislation:** There are currently no known outstanding effects for the The Tribunal Procedure (First-tier Tribunal) (Tax Chamber) Rules 2009, Section 23. (See end of Document for details)

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**Textual Amendments**

- F1** Rule 23(1) substituted (29.11.2010) by [The Tribunal Procedure \(Amendment No. 3\) Rules 2010 \(S.I. 2010/2653\)](#), rules 1, **6(6)**
- F2** Words in rule 23(1)(a) inserted (1.4.2013) by [The Tribunal Procedure \(Amendment\) Rules 2013 \(S.I. 2013/477\)](#), rules 1(2)(c), **41**

**Changes to legislation:**

There are currently no known outstanding effects for the The Tribunal Procedure (First-tier Tribunal) (Tax Chamber) Rules 2009, Section 23.