
STATUTORY INSTRUMENTS

2009 No. 273

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

PART 4

Correcting, setting aside, reviewing and appealing Tribunal decisions

Application for permission to appeal

39.—(1) A person seeking permission to appeal must make a written application to the Tribunal for permission to appeal.

(2) An application under paragraph (1) must be sent or delivered to the Tribunal so that it is received no later than 56 days after the latest of the dates that the Tribunal sends to the person making the application—

[^{F1}(za) the relevant decision notice;]

[^{F2}(a) where—

(i) the decision disposes of all issues in the proceedings; or

(ii) subject to paragraph (2A), the decision disposes of a preliminary issue dealt with following a direction under rule 5(3)(e),

full written reasons for the decision;]

(b) notification of amended reasons for, or correction of, the decision following a review; or

(c) notification that an application for the decision to be set aside has been unsuccessful.

[^{F3}(2A) The Tribunal may direct that the 56 days within which a party may send or deliver an application for permission to appeal against a decision that disposes of a preliminary issue shall run from the date of the decision that disposes of all issues in the proceedings.]

(3) The date in paragraph (2)(c) applies only if the application for the decision to be set aside was made within the time stipulated in rule 38 (setting aside a decision which disposes of proceedings), or any extension of that time granted by the Tribunal.

(4) If the person seeking permission to appeal sends or delivers the application to the Tribunal later than the time required by paragraph (2) or by any extension of time under rule 5(3)(a) (power to extend time)—

(a) the application must include a request for an extension of time and the reason why the application notice was not provided in time; and

(b) unless the Tribunal extends time for the application under rule 5(3)(a) (power to extend time) the Tribunal must not admit the application.

(5) An application under paragraph (1) must—

(a) identify the decision of the Tribunal to which it relates;

(b) identify the alleged error or errors in the decision; and

(c) state the result the party making the application is seeking.

Textual Amendments

- F1** Rule 39(2)(za) inserted (1.4.2013) by [The Tribunal Procedure \(Amendment\) Rules 2013 \(S.I. 2013/477\)](#), rules 1(2)(c), **43(a)**
- F2** Rule 39(2)(a) substituted (1.4.2013) by [The Tribunal Procedure \(Amendment\) Rules 2013 \(S.I. 2013/477\)](#), rules 1(2)(c), **43(b)**
- F3** Rule 39(2A) inserted (1.4.2013) by [The Tribunal Procedure \(Amendment\) Rules 2013 \(S.I. 2013/477\)](#), rules 1(2)(c), **43(c)**

Changes to legislation:

There are currently no known outstanding effects for the The Tribunal Procedure (First-tier Tribunal) (Tax Chamber) Rules 2009, Section 39.