
STATUTORY INSTRUMENTS

2009 No. 273 (L. 1)

TRIBUNALS AND INQUIRIES

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

Made - - - - 5th February 2009
Laid before Parliament 13th February 2009
Coming into force 1st April 2009

**THE TRIBUNAL PROCEDURE (FIRST-TIER
TRIBUNAL) (TAX CHAMBER) RULES 2009**

PART 1

1. Citation, commencement, application and interpretation
2. Overriding objective and parties' obligation to co-operate with the Tribunal
3. Alternative dispute resolution and arbitration

PART 2

4. Delegation to staff
5. Case management powers
6. Procedure for applying for and giving directions
7. Failure to comply with rules etc.
8. Striking out a party's case
9. Substitution and addition of parties
10. Orders for costs
11. Representatives
12. Calculating time
13. Sending and delivery of documents
14. Use of documents and information
15. Evidence and submissions
16. Summoning or citation of witnesses and orders to answer questions or produce documents
17. Withdrawal
18. Lead cases

Status: This is the original version (as it was originally made).

PART 3

Tribunal

CHAPTER 1

19. Proceedings without notice to a respondent
20. Starting appeal proceedings
21. Starting proceedings by originating application or reference
22. Hardship applications
23. Allocation of cases to categories

CHAPTER 2

24. Basic cases
25. Respondent's statement of case
26. Further steps in a Default Paper case
27. Further steps in a Standard or Complex case
28. Transfer of Complex cases to the Upper Tribunal

CHAPTER 3

29. Determination with or without a hearing
30. Entitlement to attend a hearing
31. Notice of hearings
32. Public and private hearings
33. Hearings in a party's absence

CHAPTER 4

34. Consent orders
35. Notice of decisions and reasons

PART 4

Tribunal

36. Interpretation
 37. Clerical mistakes and accidental slips or omissions
 38. Setting aside a decision which disposes of proceedings
 39. Application for permission to appeal
 40. Tribunal's consideration of application for permission to appeal
 41. Review of a decision
 42. Power to treat an application as a different type of application
- Signature
Explanatory Note