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STATUTORY INSTRUMENTS

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**2009 No. 273**

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

**PART 1**

Introduction

**Citation, commencement, application and interpretation**

1.—(1) These Rules may be cited as the Tribunal Procedure (First-tier Tribunal) (Tax Chamber) Rules 2009 and come into force on 1st April 2009.

[<sup>F1</sup>(2) These Rules apply to proceedings before the Tax Chamber of the First-tier Tribunal.]

(3) In these Rules—

“the 2007 Act” means the Tribunals, Courts and Enforcement Act 2007;

“appellant” means—

- (a) the person who starts proceedings (whether by bringing or notifying an appeal, by making an originating application, by a reference, or otherwise);
- (b) in proceedings started jointly by more than one person, such persons acting jointly or each such person, as the context requires;
- (c) a person substituted as an appellant under rule 9 (substitution and addition of parties);

“Basic case” means a case allocated to the Basic category under rule 23 (allocation of cases to categories);

[<sup>F2</sup>“CAA case” means an application under section 563 of the Capital Allowances Act 2001;]

“Complex case” means a case allocated to the Complex category under rule 23 (allocation of cases to categories);

[<sup>F3</sup>“Compliance Officer” means the Compliance Officer for IPSA;]

“Default Paper case” means a case allocated to the Default Paper category under rule 23 (allocation of cases to categories);

[<sup>F4</sup>“devolved Welsh case” means an appeal, referral or application under—

- (a) a Measure or Act of the National Assembly for Wales; or
- (b) an instrument made under a Measure or Act of the National Assembly for Wales;]

“document” means anything in which information is recorded in any form, and an obligation under these Rules to provide or allow access to a document or a copy of a document for any purpose means, unless the Tribunal directs otherwise, an obligation to provide or allow access to such document or copy in a legible form or in a form which can be readily made into a legible form;

[<sup>F5</sup>“financial restrictions civil penalty case” means an appeal under paragraph 26(3) or 28(1) of Schedule 7 to the Counter-Terrorism Act 2008;]

“hearing” means an oral hearing and includes a hearing conducted in whole or in part by video link, telephone or other means of instantaneous two-way electronic communication;

[<sup>F6</sup>“HMRC” means [<sup>F7</sup>His Majesty’s] Revenue and Customs but also includes—

- (a) the Serious Organised Crime Agency when carrying out functions under section 317 of the Proceeds of Crime Act 2002; <sup>F8</sup> ...
- (b) the Director of Border Revenue when carrying out functions under section 7 of the Borders, Citizenship and Immigration Act 2009;]<sup>F9</sup>and]
- (c) [<sup>F10</sup>the Gambling Commission when carrying out functions under Part 3 of the Finance Act 2022 (economic crime (anti-money laundering) levy);]

[<sup>F11</sup>“IPSA” means the Independent Parliamentary Standards Authority;]

[<sup>F11</sup>“MP expenses case” means an appeal under the Parliamentary Standards Act 2009;]

“party” means a person who is (or was at the time that the Tribunal disposed of the proceedings) an appellant or respondent in proceedings before the Tribunal;

“practice direction” means a direction given under section 23 of the 2007 Act;

[<sup>F12</sup>“respondent” means—

- (a) in a case other than an MP expenses case [<sup>F13</sup>or a devolved Welsh case]—
  - (i) HMRC, where HMRC is not an appellant;
  - (ii) in proceedings brought by HMRC alone, a person against whom the proceedings are brought or to whom the proceedings relate;
- (b) in a MP expenses case, the Compliance Officer; <sup>F14</sup> ...
- (ba) [<sup>F15</sup>in a devolved Welsh case—
  - (i) WRA, where WRA is not an appellant;
  - (ii) in proceedings brought by WRA alone, a person against whom the proceedings are brought or to whom the proceedings relate; and]
- (d) in any case, a person substituted or added as a respondent under rule 9 (substitution and addition of parties);]

“Standard case” means a case allocated to the Standard category under rule 23 (allocation of cases to categories);

<sup>F16</sup> ...

“Tribunal” means the First-tier Tribunal <sup>F17</sup> ...

[<sup>F4</sup>“WRA” means the Welsh Revenue Authority.]

### Textual Amendments

- F1** Rule 1(2) substituted (29.11.2010) by [The Tribunal Procedure \(Amendment No. 3\) Rules 2010 \(S.I. 2010/2653\)](#), rules 1, **6(2)**
- F2** Words in rule 1(3) inserted (1.4.2013) by [The Tribunal Procedure \(Amendment\) Rules 2013 \(S.I. 2013/477\)](#), rules 1(2)(c), **34(a)**
- F3** Words in rule 1(3) inserted (29.11.2010) by [The Tribunal Procedure \(Amendment No. 3\) Rules 2010 \(S.I. 2010/2653\)](#), rules 1, **6(3)(a)**
- F4** Words in rule 1(3) inserted (21.12.2017) by [The Tribunal Procedure \(Amendment No. 2\) Rules 2017 \(S.I. 2017/1168\)](#), rules 1, **8(a)**
- F5** Words in rule 1(3) inserted (1.4.2013) by [The Tribunal Procedure \(Amendment\) Rules 2013 \(S.I. 2013/477\)](#), rules 1(2)(c), **34(b)**

- F6** Words in rule 1(3) substituted (29.11.2010) by [The Tribunal Procedure \(Amendment No. 3\) Rules 2010 \(S.I. 2010/2653\)](#), rules 1, **6(3)(b)**
- F7** Words in rule 1(3) substituted (6.4.2023) by [The Tribunal Procedure \(Amendment\) Rules 2023 \(S.I. 2023/327\)](#), rules 1, **3(2)**
- F8** Word in rule 1(3) omitted (6.4.2024) by virtue of [The Tribunal Procedure \(Amendment\) Rules 2024 \(S.I. 2024/364\)](#), rules 1, **2(2)(a)**
- F9** Word in rule 1(3) inserted (6.4.2024) by [The Tribunal Procedure \(Amendment\) Rules 2024 \(S.I. 2024/364\)](#), rules 1, **2(2)(b)**
- F10** Words in rule 1(3) inserted (6.4.2024) by [The Tribunal Procedure \(Amendment\) Rules 2024 \(S.I. 2024/364\)](#), rules 1, **2(2)(c)**
- F11** Words in rule 1(3) inserted (29.11.2010) by [The Tribunal Procedure \(Amendment No. 3\) Rules 2010 \(S.I. 2010/2653\)](#), rules 1, **6(3)(c)**
- F12** Words in rule 1(3) substituted (29.11.2010) by [The Tribunal Procedure \(Amendment No. 3\) Rules 2010 \(S.I. 2010/2653\)](#), rules 1, **6(3)(d)**
- F13** Words in rule 1(3) inserted (21.12.2017) by [The Tribunal Procedure \(Amendment No. 2\) Rules 2017 \(S.I. 2017/1168\)](#), rules 1, **8(b)(i)**
- F14** Word in rule 1(3) omitted (21.12.2017) by virtue of [The Tribunal Procedure \(Amendment No. 2\) Rules 2017 \(S.I. 2017/1168\)](#), rules 1, **8(b)(ii)**
- F15** Words in rule 1(3) inserted (21.12.2017) by [The Tribunal Procedure \(Amendment No. 2\) Rules 2017 \(S.I. 2017/1168\)](#), rules 1, **8(b)(iii)**
- F16** Words in rule 1(3) omitted (1.4.2011) by virtue of [The Tribunal Procedure \(Amendment\) Rules 2011 \(S.I. 2011/651\)](#), rules 1(2)(a), **5(2)**
- F17** Full stop in rule 1(3) omitted (21.12.2017) by virtue of [The Tribunal Procedure \(Amendment No. 2\) Rules 2017 \(S.I. 2017/1168\)](#), rules 1, **8(c)**

## **Overriding objective and parties' obligation to co-operate with the Tribunal**

**2.—(1)** The overriding objective of these Rules is to enable the Tribunal to deal with cases fairly and justly.

(2) Dealing with a case fairly and justly includes—

- (a) dealing with the case in ways which are proportionate to the importance of the case, the complexity of the issues, the anticipated costs and the resources of the parties;
- (b) avoiding unnecessary formality and seeking flexibility in the proceedings;
- (c) ensuring, so far as practicable, that the parties are able to participate fully in the proceedings;
- (d) using any special expertise of the Tribunal effectively; and
- (e) avoiding delay, so far as compatible with proper consideration of the issues.

(3) The Tribunal must seek to give effect to the overriding objective when it—

- (a) exercises any power under these Rules; or
- (b) interprets any rule or practice direction.

(4) Parties must—

- (a) help the Tribunal to further the overriding objective; and
- (b) co-operate with the Tribunal generally.

## **Alternative dispute resolution and arbitration**

**3.—(1)** The Tribunal should seek, where appropriate—

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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, PART 1. (See end of Document for details)

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- (a) to bring to the attention of the parties the availability of any appropriate alternative procedure for the resolution of the dispute; and
  - (b) if the parties wish and provided that it is compatible with the overriding objective, to facilitate the use of the procedure.
- (2) Part 1 of the Arbitration Act 1996 <sup>M1</sup> does not apply to proceedings before the Tribunal.

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**Marginal Citations**

**M1** 1996 c.23.

**Changes to legislation:**

There are currently no known outstanding effects for the The Tribunal Procedure (First-tier Tribunal) (Tax Chamber) Rules 2009, PART 1.