
STATUTORY INSTRUMENTS

2010 No. 2653

The Tribunal Procedure (Amendment No. 3) Rules 2010

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

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

(2) For rule 1(2) (application), substitute—

“(2) These Rules apply to proceedings before the Tax Chamber of the First-tier Tribunal.”

(3) In rule 1(3) (interpretation)—

(a) after the definition of “Complex case”, insert ““Compliance Officer” means the Compliance Officer for IPSA;”;

(b) for the definition of HMRC, substitute—

““HMRC” means Her 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⁽²⁾; and

(b) the Director of Border Revenue when carrying out functions under section 7 of the Borders, Citizenship and Immigration Act 2009⁽³⁾;”;

(c) after the definition of HMRC, insert—

““IPSA” means the Independent Parliamentary Standards Authority;

“MP expenses case” means an appeal under the Parliamentary Standards Act 2009⁽⁴⁾;”

(d) for the definition of “respondent”, substitute—

““respondent” means—

(a) in a case other than an MP expenses 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; and

(c) in any case, a person substituted or added as a respondent under rule 9 (substitution and addition of parties);”.

(4) In rule 10(1) (orders for costs)—

(a) omit the “or” at the end of sub-paragraph (b);

(b) insert “or” at the end of sub-paragraph (c);

(1) S.I. 2009/273, as amended by S.I. 2010/43.

(2) 2002 c. 29.

(3) 2009 c. 11

(4) 2009 c. 13. Section 6A was inserted by section 31(5) of the Constitutional Reform and Governance Act 2010 (c 25).

- (c) after sub-paragraph (c), insert—
 - “(d) in a MP expenses case, if—
 - (i) the case has been allocated as a Complex case under rule 23 (allocation of cases to categories); and
 - (ii) the appellant has not sent or delivered a written request to the Tribunal, within 28 days of receiving notice that the case had been allocated as a Complex case, that the proceedings be excluded from potential liability for costs or expenses under this sub-paragraph.”.
 - (5) In rule 20 (starting appeal proceedings)—
 - (a) for paragraph (1), substitute—

“(1) A person making or notifying an appeal to the Tribunal under any enactment must start proceedings by sending or delivering a notice of appeal to the Tribunal.”;
 - (b) for paragraph (4) substitute—

“(4) If the notice of appeal is provided after the end of any period specified in an enactment referred to in paragraph (1) but the enactment provides that an appeal may be made or notified after that period with the permission of the Tribunal—
 - (a) the notice of appeal must include a request for such permission and the reason why the notice of appeal was not provided in time; and
 - (b) unless the Tribunal gives such permission, the Tribunal must not admit the appeal.”.
- (6) For rule 23(1) (allocation of cases to categories), substitute—

“(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, 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).”.
- (7) For rule 25(1) (respondent’s statement of case) substitute—

“(1) A respondent must send or deliver a statement of case to the Tribunal, the appellant and any other respondent so that it is received—
 - (a) in a Default Paper case, within 42 days after the Tribunal sent the notice of appeal or a copy of the application notice or notice of reference;
 - (b) in an MP expenses case, within 28 days after the Tribunal sent the notice of appeal; or
 - (c) in a Standard or Complex case other than an MP expenses case, within 60 days after the Tribunal sent the notice of appeal or a copy of the application notice or notice of reference.”.
- (8) In rule 28 (transfer of complex cases to the Upper Tribunal)—
 - (a) in paragraph (1)—
 - (i) after “refer a case” insert “or a preliminary issue”; and
 - (ii) after “request that the case” insert “or issue”; and
 - (b) for paragraph (2), substitute—

“(2) If a case or issue has been referred by the Tribunal under paragraph (1), the President of the Tax Chamber may, with the concurrence of the President of the Tax and

Chancery Chamber of the Upper Tribunal, direct that the case or issue be transferred to and determined by the Upper Tribunal.”.