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STATUTORY INSTRUMENTS

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**2011 No. 651**

**The Tribunal Procedure (Amendment) Rules 2011**

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

**5.—**(1) The Tribunal Procedure (First-tier Tribunal) (Tax Chamber) Rules 2009<sup>(1)</sup> are amended as follows.

(2) In rule 1(3) (interpretation) omit the definition of “Tax Chamber”.

(3) In rule 28(1) (transfer of Complex cases to the Upper Tribunal), after “Tax Chamber” insert “of the First-tier Tribunal”.