
STATUTORY INSTRUMENTS

2013 No. 477

The Tribunal Procedure (Amendment) Rules 2013

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

40. In rule 21 (starting proceedings by originating application or reference), after paragraph (3) insert—

“(3A) The power of the Tribunal under these Rules to extend time for starting proceedings shall not apply in a CAA case.”