
STATUTORY INSTRUMENTS

2020 No. 416

**The Tribunal Procedure (Coronavirus)
(Amendment) Rules 2020**

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

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

(2) After rule 5 (case management powers), insert—

“Coronavirus temporary rule (decisions without a hearing)

5A.—(1) Notwithstanding anything in rule 24(2) (basic cases), rule 26(7) (further steps in a default paper case) and rule 29 (determination with or without a hearing), the Tribunal may make a decision which disposes of proceedings without a hearing if the Tribunal considers that the conditions in paragraph (2) are satisfied.

(2) The conditions are—

- (a) the matter is urgent;
- (b) it is not reasonably practicable for there to be a hearing (including a hearing where the proceedings would be conducted wholly or partly as video proceedings or audio proceedings); and
- (c) it is in the interests of justice to do so.

(3) This rule does not prejudice any power of the Tribunal to make a decision which disposes of proceedings without a hearing otherwise than under this rule.”.

(3) In rule 32 (public and private hearings), after paragraph (2), insert—

“(2A) The Tribunal may direct that a hearing, or part of it, is to be held in private if—

- (a) the Tribunal directs that the proceedings are to be conducted wholly or partly as video proceedings or audio proceedings;
- (b) it is not reasonably practicable for such a hearing, or such part, to be accessed in a court or tribunal venue by persons who are not parties entitled to participate in the hearing;
- (c) a media representative is not able to access the proceedings remotely while they are taking place; and
- (d) such a direction is necessary to secure the proper administration of justice.”.

(4) After rule 32 (public and private hearings), insert—

“Coronavirus temporary rule (recording of remote hearings)

32A.—(1) In the circumstances set out in paragraph (3), the Tribunal must direct that the hearing be recorded, if practicable.

(2) Where the Tribunal has made a direction under paragraph (1), it may direct the manner in which the hearing must be recorded.

(3) The circumstances referred to in paragraph (1) are that the hearing, or part of it, is—

- (a) held in private under rule 32(2A); or
- (b) only treated as held in public by virtue of a media representative being able to access the proceedings remotely while they are taking place.”.

Commencement Information

II Rule 7 in force at 10.4.2020 in accordance with rule 1(2)

Changes to legislation:

There are currently no known outstanding effects for the The Tribunal Procedure (Coronavirus) (Amendment) Rules 2020, Section 7.