
STATUTORY INSTRUMENTS

2023 No. 327

The Tribunal Procedure (Amendment) Rules 2023

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

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

(2) In rule 1(3) (citation, commencement, application and interpretation) in the definition of “HMRC” for “Her Majesty’s” substitute “His Majesty’s”.

⁽¹⁾ [S.I. 2009/273](#); relevant amending instrument is [S.I. 2010/2653](#).