



## Upper Tribunal Tax and Chancery Chamber

### Notes for applicants Form FTC3 (Tax and Chancery Chamber)

**Form FTC3** is for any individual or corporation who wishes to file a reference notice with the Upper Tribunal disputing a decision issued by the Financial Conduct Authority, the Prudential Regulation Authority, the Pensions Regulator, the Bank of England or an Independent Valuer appointed under the Banking (Special Provisions) Act 2008 (BSPA) or the Banking Act 2009 (BA). The Tribunal is part of HM Courts & Tribunals Service, an executive agency of the Ministry of Justice and is totally independent of the Financial Conduct Authority, the Prudential Regulation Authority, the Pensions Regulator, the Bank of England and the Independent Valuers.

No fees are charged by the tribunal. Our explanatory leaflets give fuller information on tribunal procedures and can be obtained direct from the tribunal or the tribunal's website [www.justice.gov.uk/tribunals/tax-and-chancery-upper-tribunal/appeals](http://www.justice.gov.uk/tribunals/tax-and-chancery-upper-tribunal/appeals)

**Form FTC3** should be sent to the Upper Tribunal office so that it is received no later than 28 days after the date of the decision. If you are late, you must explain why in **Part D** of the form.

## **Part A - About the type of decision being referred**

Please specify by ticking the appropriate box, whether you are making a reference or an appeal against a decision of the Financial Conduct Authority (FCA), the Prudential Regulation Authority (PRA), the Pensions Regulator, the Bank of England or an Independent Valuer (under the BSPA 2008 or BA 2009). We refer to these bodies and persons as the respondent. Although some decisions may be referred to the Upper Tribunal while others may be appealed, the procedure is the same in either case. In this leaflet 'reference' includes 'appeal'.

## **Part B – About the applicant**

You must specify if the respondent's decision is addressed to you or, if it is not addressed to you, how you are affected by the decision.

The word **applicant** is used to describe a person who is making a reference to the Upper Tribunal. Give the full name of the applicant along with all their contact details. If the applicant is a corporation please give the address of its registered or principal office.

A **representative** is someone who is helping the applicant, dealing with the correspondence and representing them at any hearing. If you have a representative, you should give their details in the boxes provided in this section, including their status (for example, solicitor, accountant, consultant). The Upper Tribunal office will then correspond only with your representative.

You must tell the tribunal if you do not have a representative and provide your address for service in the UK if it is different from the address you provided above.

Please notify the tribunal immediately if the address changes.

## **Part C – About the decision**

Please provide the date of the decision and the respondent's reference number.

## **Part D – Reasons for any delay**

Your completed reference notice should reach the Upper Tribunal no later than **28 days** from the date you received the decision notice from the respondent.

If your application or reference to the Upper Tribunal is late, you must show a good reason for the Upper Tribunal to accept your application or reference. Late applications will only be admitted if the Upper Tribunal considers that it is in the interests of justice to do so. In any event **you must explain the delay**. The Upper Tribunal may take into account the length of the delay, and other matters such as the amount of money at stake and the potential importance of the case so you can also mention these as reasons. Use the box provided on the form or a separate sheet of

paper if necessary. If you use a separate piece of paper, make sure it has your full name on it and attach it to the form.

### **Part E – Reasons for referring the decision to the Upper Tribunal**

You should use this space to state the issues you wish the tribunal to consider and to explain why you are referring the respondent's decision to the Upper Tribunal. This will include the reasons why you believe the respondent's decision to be wrong. You should, if possible, also say what you think the decision should have been. You may use a separate piece of paper if you wish, but you must ensure your full name is marked on the additional sheet and that it is attached to the form.

### **Part F – Supplementary applications to the Upper Tribunal**

The applicant may also make an application for directions. If you wish to make one or more of the following types of applications please tick the appropriate box giving reasons.

(i) Status of applicant. Normally an applicant will be the person to whom the decision was addressed. However, the tribunal may in some circumstances permit any other person who appears to the tribunal to be affected by the decision to refer the matter to the tribunal

(ii) Suspension of Authority's action (for FCA and PRA cases only). The tribunal may only give such a direction if it is satisfied that to do so would not prejudice the interests of any person intended to be protected by the Authority's notice or the smooth operation or integrity of any market intended to be protected by the notice. (Most other decisions which may be referred to the Upper Tribunal do not take effect while a reference is in progress.)

(iii) Tribunal Register of References. The applicant can apply for a direction that the register contains no particulars of the reference. The tribunal may only give such a direction if it is satisfied that it is necessary to do so having regard in particular to any unfairness to the applicant or prejudice to the interests of consumers that might otherwise result from such a direction.

(iv). Legal Assistance Scheme – The tribunal has no jurisdiction to grant legal assistance for references other than those concerning penalties for market abuse. If your reference concerns market abuse please tick the appropriate box on the application form to apply for legal assistance. We will then send you further information.

(v) Any other applications – If there are any other directions that you would like the tribunal to make please specify what directions you require, including brief reasons.

## **Part G – Statement of Truth and representative authorisation**

You must sign the form to confirm that the contents of the form are true to the best of your knowledge. Even if you have a representative, **the applicant must sign the form personally in Part G**. Your signature will also be taken as authority for the representative named in **Part B** to act for you. **The only exception to this rule is where the representative is a solicitor**. A solicitor is presumed to be acting on instructions and may sign the form on behalf of the applicant.

### **Sending Form FTC3 to the Upper Tribunal**

Keep these notes in a safe place so that you have a record of the address of the relevant Upper Tribunal office.

Send **Form FTC3**, and the documents listed at the end of the form, to the appropriate Upper Tribunal Office within the **28 days** allowed (see the notes to **Part D** above). **If you are late**, you can still send in your form but you must explain the delay in **Part D** of the form.

All references to the Tax and Chancery Chamber of the Upper Tribunal must be sent to the address below:

Upper Tribunal (Tax and Chancery Chamber)  
Fifth Floor  
Rolls Building  
Fetter Lane  
London  
EC4A 1NL

DX: 160042 Strand 4

If you live in Scotland you may send the form to the London office or to:

The Upper Tribunal  
(Tax and Chancery Chamber)  
George House  
126 George Street  
Edinburgh  
EH2 4HH

**You must enclose a copy of the decision you are referring.** Otherwise, your application or appeal may be delayed or may not be admitted.

Contact the office if you are not told within a week that the form has been received.

**Please note you must also send a copy of the Reference Notice to the respondent.**