



Judicial review in the Upper tribunal, Tax and Chancery Chamber

Claim Form JR1 (T&C) - notes for guidance

These notes are to help you complete the **Claim Form, JR1 (T&C)**. You should read the notes to each section carefully before you begin to complete that particular section.

Use a separate sheet if you need more space for your answers, marking clearly which section the information refers to and putting your name at the top of the sheet. If you do not have all the documents or information you need for your claim, you must not allow this to delay sending or taking the form to the Upper Tribunal Office within the correct time.

Complete the form as fully as possible and provide what documents you have. The notes to **section 8** will explain more about what you have to do in these circumstances.

If you need help to complete the form you may wish to consult a solicitor or your local Citizens Advice Bureau.

Judicial Review in the Tax & Chancery Chamber of the Upper Tribunal

The [Practice Direction of the Lord Chief Justice](#) sets out the classes of case in respect of which an application for judicial review may be made to the Upper Tribunal under section 18(6) of the Tribunals, Courts and Enforcement Act 2007. Please note that the Practice Direction applies only in England and Wales. In Scotland an application for judicial review must be made to the Court of Session and in Northern Ireland the application must be made to the High Court.

An application for judicial review may be made to the Tax and Chancery Chamber ONLY in respect of tax cases first heard in the Tax Chamber of the First-tier Tribunal, and charities cases first heard in the General Regulatory Chamber of the First-tier Tribunal, where there is no right of appeal. It may be possible in other cases to apply to another Chamber of the Upper Tribunal, or to the High Court.

The rules governing judicial review in the Upper Tribunal are set out in the [Tribunal Procedure \(Upper Tribunal\) Rules 2008, SI 2008 No 2698](#).

Judicial review is a two-stage process. You must obtain permission from the Upper Tribunal before you can claim judicial review. Form JR1 is for both stages.

Time limit for filing a claim

A claim form making an application for judicial review must normally be sent or delivered to the Upper Tribunal so that it is received **no later than three months** after the date of the decision to which it relates (rule 28(2)). If at the end of the three months you were waiting for full written reasons for the decision, or for the outcome of an application to set aside the decision, your claim form must be filed within **one month** after you were sent the written reasons for the decision or the notification that your application to have the decision set aside was not successful.

Filing your judicial review claim form

Your claim form and supporting documents must be sent or delivered to:

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

DX: 160042 Strand 4

Tel: 020 7612 9700

Fax: (for urgent cases) 020 7436 4151

Please do not send forms by both post and fax

If your case is exceptionally urgent complete **section 7** of the form and give your reasons.

Section 1 Details of the applicant(s) and any representative

Give your full name(s) and address and the full name and address of any representative. If you have a representative our office will send all documents relating to the judicial review to your representative. If you do not have a representative our office will send documents to your usual address unless you give us a different address. Please include contact information e.g. telephone numbers and any other reference numbers (rule 28(4)).

Section 2 Details of the respondent

Please state whether you are challenging a decision of the Tax Chamber or the General Regulatory Chamber.

Section 3 Details of other interested parties

Any other parties to the proceedings before the First-tier Tribunal must be named in the claim form as interested parties (rule 28(5)). Full details of interested parties must be included in the claim form. For example, if you are making a claim for judicial review seeking to challenge the decision of a First-tier Tribunal in a tax case you should name HMRC as an interested party.

Section 4 Details of the decision to be judicially reviewed

Give details of the decision you seek to have judicially reviewed. Give the date on which the decision was made and the reference number.

Section 5 Detailed statement of grounds

Set out, in detail, the grounds on which you contend the decision should be set aside or varied and the facts on which you rely (rule 28(4)).

Section 6 Details of outcome (including any interim relief)

Complete this section stating what remedy you are seeking.

Section 7 Other applications

If your application for permission to bring judicial review proceedings is late you must complete **section 7** and say why you are late.

If you wish to make any other additional applications in connection with your claim for judicial review please complete this section and give your reasons.

Section 8 Supporting documents

Do not delay filing your claim for judicial review. A copy of the full reasons for the decision being challenged **MUST** be submitted with the claim form. If you have not been able to obtain any of the other documents on which you intend to rely, complete the claim form as far as you can and ensure the claim is filed on time. Set out the reasons why you have not been able to obtain those documents and give the date when you expect them to be available.

Section 9 Statement of truth and claim for judicial review

Sign and date the form authorising your representative (unless your representative is a solicitor who is completing and signing the form for a client).