



First Tier Tax Tribunal: 20 April 2020

First-tier Tax Tribunal

Since 6 April 2020 staff in the Birmingham office have moved to rota working and focus on core areas.

<https://www.judiciary.uk/wp-content/uploads/2020/04/02-Apr-20-SPT-FtT-Tax-Chamber-announcement-of-reduced-service.pdf>

They will focus on:

- Monitor the public facing taxappeals@justice.gov.uk inbox, open post and respond to call back referrals from the Loughborough Call Centre
- Action priority correspondence/queries
- Register, acknowledge and serve new appeals
- Follow-up work on cases where we've cancelled hearings to work with parties and support Judiciary to arrange paper determinations, telephone or video hearings
- Continue to process 'Default Paper' cases from receipt through to determination, working with HMRC to use digital/electronic transmission of documents wherever possible
- Post hearing action, prioritising the issue & publication of Judicial decisions

Tribunal users should continue to use email, phone and post channels. All face-to-face hearings for hearings listed up to 31 August 2020 have been cancelled.

A small number of cases remain in the list where the parties had already agreed to a video or telephone hearing or where the matter was to be determined on the paper. However, these cases can only proceed if the judges and the parties are able to access the hearing papers and bundles.

Where HMRC is unable to provide the usual paper bundles, the tribunal is looking at ways to send hearing bundles electronically to the judiciary for the remaining cases in the list as an alternative to face-to-face hearings. This needs to be achieved safely and securely.

Following the general stay issued on 24 March 2020, all current proceedings in the Tax Chamber are stayed for 28 days until 21 April 2020 and any time limits in those proceedings are extended by 28 days. The stay and extension of time do not affect any directions issued by the Tribunal after 24 March 2020.

<https://www.judiciary.uk/wp-content/uploads/2020/03/200326-COVID-19-FTT-Tax-Chamber-Amended-General-Stay.pdf>

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