



### First-tier Tax Tribunal: w/c 25 May 2020

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](mailto: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
- Liaise with parties to rearrange cancelled face-to-face hearings and to list other cases that were close to being ready to be heard when the country went into lockdown
- Support the Judiciary to arrange paper determinations, telephone or video hearings
- Acknowledging receipt of Statements of Case, and issuing directions where appropriate to obtain information required to arrange future 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.

Help for Tribunal users is available here

<https://www.judiciary.uk/wp-content/uploads/2020/04/14-Apr-20-Tax-Chamber-First-Tier-Tribunal-Help-for-Users.pdf>

Further to the general stay of all proceedings released on 24 March 2020 directions for a stay in relation to certain proceedings were issued on 21 April 2020. All proceedings in the Tax Chamber assigned to the standard or complex category are stayed for 70 days until 30 June 2020 and any time limits in those proceedings extended by 70 days.

The further stay and extension of time do not affect any directions issued by the Tribunal on or after 24 March 2020.

General stay –

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

Further stay -

<https://www.judiciary.uk/wp-content/uploads/2020/04/2004220-COVID-19-FTT-Tax-Chamber-Limited-Further-General-Stay.docx>