



## Upper Tribunal Tax and Chancery Chamber

### Notes for appellants requesting an order for costs or expenses Form FTC 2 (Tax and Chancery Chamber)

The Tax and Chancery Chamber is part of the Upper Tribunal and has the power to make an order for costs (or in Scotland, expenses) on application from a party or on its own initiative.

**Form FTC 2** may be used for making an application for an order for costs or, in Scotland, expenses, against a party to an appeal. It can also be used to provide a schedule of costs or expenses to allow the Upper Tribunal (Tax and Chancery Chamber) to make a summary assessment of such costs or expenses.

An application for costs or expenses can be made at any time during proceedings but may not be made later than **one month** after the date on which the Upper Tribunal (Tax and Chancery Chamber) sent you notice a decision notice recording the decision which finally disposes of all issues in the proceedings or a notice under rule 17 that a withdrawal which ends the proceedings has taken effect. In the case of an application for wasted costs (see Rule 10 (3) (c)), you may also apply for the costs incurred in applying for such costs.

## **Part A – Application for an order for costs or expenses**

Please give details of the case and the party against whom you are making an application for costs or expenses. You should also specify whether you are seeking costs (England, Wales and Northern Ireland) or expenses (cases in Scotland).

## **Part B – Schedule of costs or expenses (summary assessment)**

Four grades of fee earner are suggested.

1. Solicitors with over eight years post qualification experience including at least eight years litigation experience.
2. Solicitors and legal executives with over four years post qualification experience including at least four years litigation experience.
3. Other solicitors and legal executives and fee earners of equivalent experience.
4. Trainee solicitors, para legals and other fee earners.

'Legal Executive' means a Fellow of the Institute of Legal Executives. Those who are not Fellows of the Institute are not entitled to call themselves legal executives and in principle are therefore not entitled to the same hourly rate as a legal executive.

In respect of each fee earner, communications should be treated as attendances and routine communications should be claimed at one tenth of the hourly rate.

## **Part C – Signature**

If you have previously appointed a representative, they can sign the form on your behalf.

## **Sending Form FTC 2 to the Upper Tribunal (Tax and Chancery Chamber)**

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

Send **Form FTC 2**, to the appropriate Upper Tribunal office within the **one month** allowed (see the notes above). **A copy of your application should also be sent to the party against whom you are requesting the order for costs be made.**

The application should be sent:

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

DX: 160042 Strand 4

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

These notes should be read whilst completing the Application for Costs or Expenses Form. We also have a series of leaflets which provide guidance on the appeals process which are available by request or by downloading from our website at [www.justice.gov.uk](http://www.justice.gov.uk). If you need this form in an alternative format for example, large font, Braille or in Welsh Language, or require hard copies of our leaflets, please telephone 020 7612 9700.