

Upper Tribunal Tax and Chancery Chamber

Notes for applicants

Form FTC4 (Tax and Chancery Chamber)

Form FTC4 is for use only by The Trade Remedies Authority where it wishes to file a reference with the Upper Tribunal for the determination of a point of law pursuant to Regulation 13(3) of The Trade Remedies (Reconsideration and Appeals (EU Exit) Regulations 2019 ("the Regulations")

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

Part A – About the Respondent

The word **respondent** is used to describe the person to whom you must give a notice of this reference pursuant to Regulation 13 (4) of the Regulations. Give the full name of the respondent along with all their contact details. If the respondent is a corporation please give the address of its registered or principal office.

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

Part B – Point of Law referred to the Upper Tribunal

You should use this space to explain the point of law you wish the Upper Tribunal to determine. This will include an explanation of the context in which the point of law arises so that the Upper Tribunal can properly consider the point and issue appropriate directions for the conduct of the reference.

Part C – 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.

Sending Form FTC4 to the Upper Tribunal

Send Form FTC4, to the appropriate Upper Tribunal Office.

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

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

DX: 160042 Strand 4

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.