



TRIBUNALS  
JUDICIARY

**PRACTICE STATEMENT**

**DELEGATION OF FUNCTIONS TO STAFF IN RELATION TO THE TAX  
CHAMBER OF THE FIRST-TIER TRIBUNAL AND THE FINANCE AND TAX  
CHAMBER OF THE UPPER TRIBUNAL  
ON OR AFTER 1 APRIL 2009**

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1. Paragraph 2 of this Practice Statement applies to cases in the Tax Chamber of the First-tier Tribunal. Paragraph 3 applies to cases in the Finance and Tax Chamber of the Upper Tribunal.

**TAX CHAMBER OF THE FIRST-TIER TRIBUNAL**

2. The Senior President of Tribunals hereby approves that a member of staff appointed under section 40(1) of the Tribunals, Courts and Enforcement Act 2007 may carry out any function of the First-tier Tribunal under the following rules of the Tribunal Procedure (First-tier Tribunal) (Tax Chamber) Rules 2009 where that member of staff has been authorised by the Chamber President of the Tax Chamber to exercise that particular function.
  - a. Rule 5 (case management powers);
  - b. Rule 23 (allocation of cases to categories); and
  - c. Rule 32 (public and private hearings).

**FINANCE AND TAX CHAMBER OF THE UPPER TRIBUNAL**

3. The Senior President of Tribunals hereby approves that a member of staff appointed under section 40(1) of the Tribunals, Courts and Enforcement Act 2007 may carry out any function of the Upper Tribunal under rule 5 (case management powers) of the Tribunal Procedure (Upper Tribunal) Rules 2008 where that member of staff has been authorised by the Chamber President of the Finance and Tax Chamber to exercise that particular function.

**LORD JUSTICE CARNWATH  
SENIOR PRESIDENT OF TRIBUNALS  
10 March 2009**