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**PRACTICE STATEMENT
FIRST-TIER TRIBUNAL
CATEGORISATION OF TAX CASES IN THE TAX CHAMBER
EXTENSION OF PROVISIONAL ARRANGEMENTS**

This Practice Statement further extends the period of application of the Provisional Practice Statement on categorisation of tax cases in the Tax Chamber issued on 23 March 2020 until 30 June 2021.

The Provisional Practice Statement can be found at <https://www.judiciary.uk/wp-content/uploads/2020/03/Provisional-Practice-Statement-on-Categorisation-in-Tax-Chamber.pdf>. The changes relate to the way the Tax Chamber allocates cases to the Default Paper cases category and is necessary in order to manage the Chamber's workload appropriately during the Covid-19 pandemic.

This Practice Statement has been made by the Chamber President with the consent of the Senior President of Tribunals.

The Provisional Practice Statement on categorisation of tax cases in the Tax Chamber originally applied for a period of six months but was extended for a further six months until 23 March 2021 by a Practice Statement issued on 9 September 2020. This Practice Statement applies the changes made in the Provisional Practice Statement issued on 23 March 2020 for a further period until 30 June 2021.

Judge Greg Sinfield
Chamber President
22 March 2021