

FIRST-TIER TRIBUNAL (TAX CHAMBER)

General Guidance on Appeals

Correspondence

Since the outbreak of the pandemic, the Tribunal's main form of communication has become email. The Tribunal expects all parties to communicate with the Tribunal by email. If you are unable to communicate with the tribunal by email, you must make this clear to the Tribunal when submitting your appeal.

Advice on your appeal

The Tribunal is unable to give advice about your appeal. Information about where you may be able to find help can be accessed on the [Tax Tribunal's website](#).

Alternative dispute resolution

Some appeals may be eligible for HMRC's alternative dispute resolution ('ADR') process. More information about this is contained on [HMRC's ADR website](#) and in the [Tribunal's Practice Statement on ADR](#).

Further information on how the Tribunal will resolve your appeal

During your appeal, the Tribunal will write to you to explain the next steps it is taking in your appeal. In brief, unless the parties resolve their appeal themselves, the Tribunal will either determine the dispute 'on the papers' without a hearing or after a hearing. If you want to know more about the Tribunal's procedure, please click here to access the Tribunal's [Guide to Making an Appeal to the Tax Chamber of the First-tier Tribunal \(T242\)](#).

Tribunal hearings

For information about Tribunal hearings and how to prepare see the Tribunal's explanatory leaflet [At Your Hearing \(T243\)](#). Hearings can be held in person at a Tribunal Hearing Centre, by telephone, online by video or in a hybrid format, where some participants attend in person and others attend remotely by video. Many hearings are held online by video and a demonstration video can be found at: [Appeal to the tax tribunal: If you have a hearing](#). If you do not think your appeal is suitable for a particular hearing format, for example because you do not have the equipment necessary for a video hearing, you must make this clear to the Tribunal as soon as possible and provide your reasons.

The Tribunal will usually direct one of the parties to produce a bundle of documents to be used at the hearing. The Tribunal prefers to use an electronic bundle ('PDF Bundle') if possible. The Tribunal Guidance on producing PDF bundles for a hearing can be found at: [Tax Chamber PDF bundles guidance \(June 2021\)](#)

Tribunal proceedings in public

Almost all hearings in the Tribunal are held 'in public' which means that members of the public and the media may attend a face-to-face hearing in person or join a telephone or video hearing remotely as an observer. To join a telephone or video hearing, a person must request remote access by sending an email in advance to the Tribunal at taxappeals@justice.gov.uk with the following details in the subject line

“HEARING ACCESS REQUEST – [Appellant’s name] v [Respondent’s name, eg HMRC] – [case reference] – [hearing date]”. The Tribunal will than make appropriate arrangements to allow remote access wherever possible.

Many of the written decisions, which are issued after a hearing or after a paper determination, are also made available to the public on the Tax Chamber’s website at [Tax tribunal decisions](#) and may be re-published elsewhere.

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