

Consultation on proposed amendments to the Tribunals Procedure (First-tier Tribunal) (Tax Chamber) Rules 2009

Consultation Questions

When answering the consultation questions, please keep in mind that the Rules should be simple and easy to follow and should not include provisions that contain unnecessary requirements or repeat requirements that are contained elsewhere. TPC must secure the objectives set out in section 22(4) of the TCE Act and it aims to do so in a consistent manner across all jurisdictions.

The TPC would be interested in receiving your views on the proposed amendments to the Tax Chamber Rules to provide for MPs' expenses and in particular:

The overall position in relation to MPs' expenses:

1) Do the draft Rules require any particular additions in order to accommodate MPs' expenses appeals? Please be specific about what addition is required and why it is needed.
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2) Are there any of the Rules as drafted that need amending in order to accommodate MPs' expenses appeals? Please be specific about why the amendment is necessary.

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Specific Questions on proposed general changes and changes for MPs' expenses:

3) In rule 1(3) the definition of respondent is to be amended to include the 'Compliance Officer' and consequentially a definition of Compliance Officer will be included.

Is the Compliance Officer the right person to be the respondent? If so, should the Independent Parliamentary Standards Authority (IPSA) also be added to the definition, so that it will be also be a respondent in all MPs' expenses appeals?

4) Do you agree with the proposal **by way of general change** to amend the definition of 'HMRC' in rule 1(3) to take into account the role of the Director of Border Revenue?

5) In rule 10(1) should the costs regime on Complex cases apply to MPs' expense appeals?

6) Should that costs regime in MP's expense cases only apply when a particular case is classified as Complex by the Tribunal, on application of a party, or at the instance of the Tribunal itself?

7) It is proposed by **way of general change** to amend rule 20(1) and rule 20(4) to allow for the Tribunal to allow an appeal to proceed 'out of time' rather than to extend the time to file an appeal. Do you agree with this approach?

8) Do you agree (a) that MP's expenses cases should be excluded from the Default Paper and Basic categories and if so (b) that this should be done by the proposed amendment in rule 23 rather than a Practice Direction?

9) Should the time allowed for the respondent in MPs' expenses cases to prepare a statement of case in rule 25(2) (b) be shortened and if so do you agree with the proposed time limit of 28 days?

10) Do you agree with the proposal **by way of general change** to alter rule 28 to allow, where the parties consent, the transfer to the Upper Tribunal of preliminary issues as an alternative to transferring the whole case?

11) Should the provision under rule 28 apply to MPs' expense cases and if so, should it be confined to complex cases?

12) Should a specific provision be introduced for access to documents in MPs' expenses cases or should the matter be left to the Chamber President?

13) Should a specific provision be introduced on the recording of hearings and availability of transcripts in MPs' expenses cases or should the matter be left to the Chamber President?

This consultation will run for a period of **six** weeks commencing from **28 June 2010** and closing on **9 August 2010**.

Please send your response by **to**

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Extra copies of this consultation can be obtained from using the above contact details or by visiting online at:

www.tribunalservice.gov.uk/tribunals/rules/tribunalprocedurecommittee.htm