The whole Order, except for the purposes of article 9 (transitional provision) is revoked by the Sch. (art. 1(2)) to S.I. 2010/2655 as from 29.11.10.

2009 No. 196

TRIBUNALS AND INQUIRIES

The First-tier Tribunal and Upper Tribunal (Chambers) (Amendment) Order 2009

Made - - - -	*9th February 2009*
Laid before Parliament	*13th February 2009*
Coming into force -	*1st April 2009*

The Lord Chancellor, with the concurrence of the Senior President of Tribunals, makes the following Order in exercise of the power conferred by sections 7(1) and (9) and 145 of the Tribunals, Courts and Enforcement Act 2007**(a)**.

Citation and commencement

1. This order may be cited as the First-tier Tribunal and Upper Tribunal (Chambers) (Amendment) Order 2009 and comes into force on 1st April 2009.

[Articles 2 - 8 make various amendments to S.I. 2008/2684.]

Transitional provision

9.—(1) This article applies to an appeal which lies to the to the Upper Tribunal by virtue of paragraph 11(2) of Schedule 3 to the Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009**(b)** (transitional provisions) against a decision of–

(a) the Commissioners for the general purposes of the income tax established under section 2 of the Taxes Management Act 1970**(c)**;

(b) the Commissioners for the special purposes of the Income Tax Acts established under section 4 of the Taxes Management Act 1970;

(c) the VAT and duties tribunals established under Schedule 12 to the Value Added Tax Act 1994**(d)**;

(d) the tribunal established under section 706 of the Income and Corporation Taxes Act 1988**(e)**; or

(e) the tribunal established under section 704 of the Income Tax Act 2007**(f)**.

(2) In rule 21(2)(a) of the Tribunal Procedure (Upper Tribunal) Rules 2008**(g)** (application to the Upper Tribunal for permission to appeal) the reference to the tribunal which made the decision challenged is to be read as a reference to the First-tier Tribunal.

(a) 2007 c. 15.
(b) S.I. 2009/56.
(c) 1970 c. 9. Sections 4 and 4A were substituted by section 127 of, and paragraphs 1 and 8 of Schedule 22 to, the Finance Act 1984 (c. 43).
(d) 1994 c. 23.
(e) 1988 c. 1.
(f) 2007 c. 3. This tribunal was added to the list of tribunals in Schedule 6 of the Tribunals, Courts and Enforcement Act 2007 by article 2 of S.I. 2008/2833.
(g) S.I. 2008/2698 (L.15).

By authority of the Lord Chancellor

Bridget Prentice
Parliamentary Under Secretary of State
Ministry of Justice

5th February 2009

I concur

Robert Carnwath
Senior President of Tribunals

9th February 2009

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the First-tier Tribunal and Upper Tribunal (Chambers) Order 2008 (the "2008 Order"). The 2008 Order organised the First-tier Tribunal and Upper Tribunal into chambers and made provision for the allocation of those tribunals' functions between the chambers. This Order creates a new Tax Chamber in the First-tier Tribunal and a new Finance and Tax Chamber in the Upper Tribunal, and allocates functions to those new chambers. This Order also provides for the allocation to chambers of the Upper Tribunal of matters referred to the Upper Tribunal by the First-tier Tribunal under section 9(5)(b) of the Tribunals, Courts and Enforcement Act 2007, which was not provided for in the 2008 Order.

Article 9 of this Order contains a transitional provision which provides that, where an appeal from a tax tribunal which is abolished by the Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009**(a)** lies to the Upper Tribunal by virtue of the transitional provisions in that Order, the party seeking permission to appeal must first apply to the First-tier Tribunal rather than to the tribunal which made the decision.

(a) S.I. 2009/56.