



**FIRST-TIER TRIBUNAL
TAX CHAMBER**

**DIRECTIONS FOR A FURTHER GENERAL STAY
IN RELATION TO CERTAIN PROCEEDINGS**

In order to mitigate the impact of the Covid-19 pandemic on proceedings in the Tax Chamber while allowing the administration and hearing of appeals to continue to the greatest extent possible, I consider it appropriate to make the following Directions extending, in relation to certain proceedings, the general stay of all proceedings made by Directions released on 24 March 2020 as amended and released on 26 March 2020

Accordingly, it is directed that

1. With immediate effect, all proceedings received by the Tribunal before 24 March 2020 and assigned at any time before the date of release of these Directions to the standard or complex category are further STAYED up to and including 30 June 2020 and the dates of all hearing windows and for compliance with all time limits in those proceedings are further EXTENDED by 70 days.
2. These Directions DO NOT STAY OR EXTEND time limits in any Directions made by the Tribunal on or after 24 March 2020 in relation to specified proceedings.
3. Any party to proceedings to which the stay and/or extension set out in these Directions applies may apply for these Directions to be amended, suspended or set aside or for further Directions in relation to those proceedings.

For the avoidance of doubt, these Directions DO NOT:

- (1) change any time limits in proceedings other than those assigned to the standard or complex category on or before the date of release of these Directions which remain as extended by the general stay made by Directions released on 24 March 2020;
- (2) apply to any proceedings received by the Tribunal on or after 24 March 2020;
- (3) extend any statutory time limit for notifying an appeal to the Tribunal; or
- (4) apply to extend the time limit for appealing any decision in relation to proceedings assigned to the standard or complex category on or before the date of release of these Directions further than already extended by the Directions released on 24 March 2020.

**JUDGE GREG SINFIELD
CHAMBER PRESIDENT
Release date: 21 April 2020**