Costs regime in the Upper Tribunal: what's your view?

General Features

01 May 2019

Recently representatives from the CIOT met with the President of the Upper Tribunal (UT) to discuss our letter of 23 October 2018 regarding the costs regime in the UT.

In our letter we explained there is still an appetite to explore the recommendations by the Costs Review Group as they affect costs in the UT, in particular, that where the taxpayer has succeeded at the First-tier Tribunal and the case is not complex, they should be able to choose whether to be inside or outside the costs shifting regime. The judge asked us to gather examples of cases where changes to the costs shifting regime in the UT might be justified and where they might be problematic. We would like to hear from you about (i) any 'real life' examples of cases you have seen where you felt that the existing costs shifting regime in the UT could have adversely affected the taxpayer's decision to continue with their case (this may include reported decisions, cases that you are aware of which did not proceed to a hearing because of costs or other examples); (ii) your views on the types of cases that should merit some sort of costs protection in the UT; and (iii) your views as to what that costs protection might be. Please respond to mcurran@ciot.org.uk.