

# Temple tax chambers |

To all our clients

## [Coronavirus - business update \(2\)](#)

Further to our business update on Tuesday, we are pleased to report that the switch to remote working has gone smoothly and Temple Tax is fully remote and fully open for business.

## [Litigation](#)

Many of you have been asking us how the current crisis is affecting litigation and we now as of yesterday have clear guidance from FTT Tax Chamber President Judge Greg Sinfield as follows:

### *Conduct of Tax Chamber proceedings during the COVID-19 pandemic*

*Until further notice, there will be no hearings at which persons are physically present in any proceedings in the Tax Chamber of the First-tier Tribunal. All applications and substantive appeals will be dealt with on papers/email as far as possible and decided by a judge sitting alone. If a matter cannot be dealt with on papers, a hearing by telephone (or video if available) will be arranged as soon as possible. If a case is not suitable for hearing by telephone or video then it will be listed for a physical hearing on a date in the future when it is safe to do so. For the time being, a hearing involving physical attendance may take place only if a judge decides that it is a priority case and necessary to do so in all the circumstances.*

So there is in effect a complete switch to remote hearings until further notice for FTT hearings and indeed [Tim Brown](#) has a hearing by telephone today.

As regards the higher courts, the same is happening to a large extent. [Jonathan Schwarz](#) is before the Supreme Court next week in the case of *Fowler v HMRC* which will be heard by videolink (<https://www.supremecourt.uk/live/court-02.html>). We also have [Keith Gordon](#) and [Ximena Montes Manzano](#) before the Court of Appeal next week, but they are waiting for confirmation as to how and if that hearing will proceed.

## [HMRC amended guidance – Statutory Residence in the light of the Coronavirus crisis](#)

On a technical note, HMRC yesterday issued amended guidance to the Statutory Residence test in the form of RDRM11005 (see HMRC Latest Docs) to take account of issues arising out of the current crisis, in particular as follows:

*"If you:*

*(1) are quarantined or advised by a health professional or public health guidance to self-isolate in the UK as a result of the virus;*

*(2) find yourself advised by official Government advice not to travel from the UK as a result of the virus;*

*(3) are unable to leave the UK as a result of the closure of international borders, or*

*(4) are asked by your employer to return to the UK temporarily as a result of the virus the circumstances are considered as exceptional."*

Please do get in touch if we can help with either of the above issues, or indeed in any way.

Finally, we again send all of you our good wishes and hope that you and your families are keeping well.

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