

**Appeal Number: TC/2018/XXXX**

**Entity Name – Third party**

I, the undersigned, being a Judge of the First-tier Tribunal, Tax Chamber, with reference to the Notice “the Notice” given today under Paragraph 2 Sch 36 FA 2008 to Entity Name “the Bank/ Third Party” in the case of Taxpayer First Party Name, **DIRECT THAT:**

1. Pursuant to Rule 14 of the Tribunal Procedure (First-tier Tribunal) (Tax Chamber) Rules 2009 (the “Tribunal Rules”):
2. Subject to Direction 1(2), the Bank/ Third Party shall not disclose the attached Notice, or copy thereof, to the taxpayer named in the Notice or to any other person who, if they received the Notice or a copy of it, could reasonably be expected to send it to that taxpayer or otherwise make known to the taxpayer the existence of or contents of the Notice.

(2) The prohibition in Direction 1(1) shall not apply to the extent that the Bank/ Third Party is required to disclose the Notice or a copy thereof by law (whether in civil or criminal proceedings) or by any relevant regulatory agency or authority.

1. If the Bank/ Third Party wishes to disclose the Notice or a copy thereof in circumstances that would amount to a breach of Direction 1, or if the Bank/ Third Party onsiders that the passing of time has rendered Direction 1 no longer appropriate, the Bank/ Third Party may apply to the Tribunal to request that Direction 1 be varied, relaxed or suspended in a particular case or generally. Any such application must be accompanied by reasons and must be copied to HM Revenue & Customs (“HMRC”).
2. HMRC must ensure that a copy of this Direction is sent to the Bank within 21 days.

Dated this\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_day of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Month\_\_\_\_\_\_\_\_\_Year

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  ***Judge, First-tier Tribunal (Tax Chamber)***