

RULE 143. EVIDENCE

(a) General: Trials before the Court will be conducted in accordance with the Federal Rules of Evidence applicable in trials without a jury in the United States District Court for the District of Columbia. See Code sec. 7453. ~~To the extent applicable to such trials, those rules include the rules of evidence in the Federal Rules of Civil Procedure and any rules of evidence generally applicable in the Federal courts (including the United States District Court for the District of Columbia).~~ Evidence which is relevant only to the issue of a party's entitlement to reasonable litigation or administrative costs shall not be introduced during the trial of the case (other than a case commenced under Title XXVI of these Rules, relating to actions for administrative costs). As to claims for reasonable litigation or administrative costs and their disposition, see Rules 231 and 232. As to evidence in an action for administrative costs, see Rule 274 (and that Rule's incorporation of the provisions of Rule 174(b)).

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Explanation

Section 425 of the Protecting Americans from Tax Hikes Act of 2015, Pub. L. 114-113, __ Stat. __, amended Code section 7453 by striking language directing the Court to follow the rules of evidence “applicable in trials without a jury in the United States District Court of the District of Columbia” and replacing it with a directive that the Court shall follow the Federal Rules of Evidence. This amendment applies to proceedings commenced after Dec. 18, 2015, and to the extent that it is just and practicable, to all proceedings pending on that date. Rule 143 is amended on an interim basis to reflect the amendment to Code section 7453.