
STATUTORY INSTRUMENTS

2009 No. 273

The Tribunal Procedure (First-tier
Tribunal) (Tax Chamber) Rules 2009

PART 3

Procedure before the Tribunal

CHAPTER 2

Procedure after allocation of cases to categories

Basic cases

24.—(1) This rule applies to Basic cases.

(2) Rule 25 (respondent's statement of case) does not apply and, subject to paragraph (3) and any direction given by the Tribunal, the case will proceed directly to a hearing.

(3) If the respondent intends to raise grounds for contesting the proceedings at the hearing which have not previously been communicated to the appellant, the respondent must notify the appellant of such grounds.

(4) If the respondent is required to notify the appellant of any grounds under paragraph (3), the respondent must do so—

- (a) as soon as reasonably practicable after becoming aware that such is the case; and
- (b) in sufficient detail to enable the appellant to respond to such grounds at the hearing.