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STATUTORY INSTRUMENTS

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**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.

**Respondent's statement of case**

**25.—**(1) A respondent must send or deliver a statement of case to the Tribunal, the appellant and any other respondent so that it is received—

- (a) in a Default Paper case, within 42 days after the tribunal sent the notice of the appeal or a copy of the application notice or notice of reference; or
- (b) in a Standard or Complex case, within 60 days after the tribunal sent the notice of the appeal or a copy of the application notice or notice of reference.

(2) A statement of case must—

- (a) in an appeal, state the legislative provision under which the decision under appeal was made; and
- (b) set out the respondent's position in relation to the case.

(3) A statement of case may also contain a request that the case be dealt with at a hearing or without a hearing.

(4) If a respondent provides a statement of case to the Tribunal later than the time required by paragraph (1) or by any extension allowed under rule 5(3)(a) (power to extend time), the statement

of case must include a request for an extension of time and the reason why the statement of case was not provided in time.

#### **Further steps in a Default Paper case**

**26.**—(1) This rule applies to Default Paper cases.

(2) The appellant may send or deliver a written reply to the Tribunal so that it is received within 30 days after the date on which the respondent sent to the appellant the statement of case to which the reply relates.

(3) The appellant's reply may—

- (a) set out the appellant's response to the respondent's statement of case;
- (b) provide any further information (including, where appropriate, copies of the documents containing such information) which has not yet been provided to the Tribunal and is relevant to the case; and
- (c) contain a request that the case be dealt with at a hearing.

(4) The appellant must send or deliver a copy of any reply provided under paragraph (2) to each respondent at the same time as it is provided to the Tribunal.

(5) If the appellant provides a reply to the Tribunal later than the time required by paragraph (2) or by any extension allowed under rule 5(3)(a) (power to extend time), the reply must include a request for an extension of time and the reason why the reply was not provided in time.

(6) Following receipt of the appellant's reply, or the expiry of the time for the receipt of the appellant's reply then, unless it directs otherwise and subject in any event to paragraph (7), the Tribunal must proceed to determine the case without a hearing.

(7) If any party has made a written request to the Tribunal for a hearing, the Tribunal must hold a hearing before determining the case.

#### **Further steps in a Standard or Complex case**

**27.**—(1) This rule applies to Standard and Complex cases.

(2) Subject to any direction to the contrary, within 42 days after the date the respondent sent the statement of case (or, where there is more than one respondent, the date of the final statement of case) each party must send or deliver to the Tribunal and to each other party a list of documents—

- (a) of which the party providing the list has possession, the right to possession, or the right to take copies; and
- (b) which the party providing the list intends to rely upon or produce in the proceedings.

(3) A party which has provided a list of documents under paragraph (2) must allow each other party to inspect or take copies of the documents on the list (except any documents which are privileged).

#### **Transfer of Complex cases to the Upper Tribunal**

**28.**—(1) If a case has been allocated as a Complex case the Tribunal may, with the consent of the parties, refer a case to the President of the Tax Chamber with a request that the case be considered for transfer to the Upper Tribunal.

(2) If a case has been referred by the Tribunal under paragraph (1), the President of the Tax Chamber may, with the concurrence of the President of the Finance and Tax Chamber of the Upper Tribunal (if that is a different person) direct that the case be transferred to and determined by the Upper Tribunal.