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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**

**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.