
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

Respondent's statement of case

25.—^{F1}(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 appeal or a copy of the application notice or notice of reference;
- (b) in an MP expenses case, within 28 days after the Tribunal sent the notice of appeal; or
- (c) in a Standard or Complex case other than an MP expenses case, within 60 days after the Tribunal sent the notice of 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.

F1 Rule 25(1) substituted (29.11.2010) by [The Tribunal Procedure \(Amendment No. 3\) Rules 2010 \(S.I. 2010/2653\)](#), rules 1, **6(7)**

Changes to legislation:

There are currently no known outstanding effects for the The Tribunal Procedure (First-tier Tribunal) (Tax Chamber) Rules 2009, Section 25.