
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

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.