

**NOTICE OF CONSTITUTIONAL QUESTION**

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TAX COURT OF CANADA

BETWEEN:

(name)

Appellant or Applicant,

and

HER MAJESTY THE QUEEN,

Respondent.

NOTICE OF CONSTITUTIONAL QUESTION

The (identify party) intends to question the constitutional validity, applicability or effect (state which) of (identify the particular legislative provision).

The question is to be argued on (day), (date), at (time), at (place). (if known)

The following are the material facts giving rise to the constitutional question: (set out concisely the material facts that relate to the constitutional question and attach pleadings or other documentation underlying the proceedings before the Court).

The following is the legal basis for the constitutional question: (Set out concisely the legal basis for each constitutional question and identify the nature of the constitutional principles to be argued.)

Date:

\_\_\_\_\_  
(Signature)

(Name, address for service, telephone number, and fax number, if any, of moving party's counsel or moving party)

TO: The Attorney General of Canada  
The Attorney General of (each province)

(FORM ADDED BY SOR/2004-100, s. 33)