



2025 – 2026

Tax Court of Canada

APPLICATION FOR CLERKSHIP

Applications are invited for the position of Law Clerk to the Judges of the Tax Court of Canada. The Tax Court of Canada will staff eighteen (18) Law Clerk positions.

PLACE OF WORK

Tax Court of Canada, 200 Kent Street, Ottawa, Ontario.

PERIOD OF EMPLOYMENT

August 18, 2025 to August 7, 2026.

SALARY AND BENEFITS

The annual salary is \$68,889 plus a bonus of \$800 if your position is bilingual. We offer a comprehensive benefits package and a taxable non-accountable relocation allowance for those eligible (incoming and outgoing).

Key Benefits:

Dental Care Plan;
Public Service Health Care Plan;
Disability Insurance;
Death Benefits; and
Superannuation Plan.

For information about leave credits, refer to the LP collective agreement:

<https://www.tbs-sct.canada.ca/agreements-conventions/view-visualiser-eng.aspx?id=13>

Other Benefits:

A job fair organized specifically for the law clerks of the Tax Court of Canada;
The Law Clerk Seminar Program, which consists of presentations given by judges, renowned tax practitioners and other esteemed speakers from across Canada; and
The Gerald J. Rip Moot Court.

DUTIES

The majority of the workload consists of:

- preparing legal opinions;
- researching specific legal questions; and
- reviewing and commenting on draft reasons for judgment

Law clerks are also assigned to assist judges during their Ottawa sittings and work exclusively with the sitting judge for that week, preparing for and attending trials, motions and conferences.

QUALIFICATIONS

- (1) Law degree from a Canadian university obtained by August 18, 2025. If you went to school outside Canada, please consult the Canadian Information Centre for International Credentials (www.cicic.ca);
- (2) Good cumulative grade point average in courses pursued towards a law degree;
- (3) Demonstrated interest in tax law and commercial transactions;
- (4) Successful completion of at least one course in tax law;

- (5) Proficiency in English **or** French is required. Proficiency in the other official language is required **for certain positions only**;
- (6) Other qualifications will be assessed. For more details, please review the “Statement of Merit Criteria” on page 4.

WHO CAN APPLY

Only persons holding Canadian citizenship or having permanent resident status in Canada or a work permit for Canada may apply. Preference will be given to persons residing in Canada and Canadian citizens residing abroad.

Applications made by persons who are not permanent residents or Canadian citizens are accepted; however, if there are sufficient qualified applicants who are permanent residents or Canadian citizens, the selection will be confined to those applicants.

HOW TO APPLY

YOU:

Your application must be submitted by **Friday, January 5, 2024, 11h59 pm, Pacific Time**. Your application must be submitted **by email only** to lcp-paj@cas-satj.gc.ca, in the language of your choice and must include the following documents in **one single PDF file**:

- covering letter addressed to the “Clerkship program of the TCC”;
- résumé (**specify clearly at the top of your résumé your citizenship status, official languages proficiency, email, telephone and your complete mailing address**)
- copies of transcripts from other university studies **aside from law**. Do not submit duplicate or certified copies by mail;

YOUR LAW SCHOOL:

The Registrar’s office of your law school must provide, **by mail or by e-mail** to lcp-paj@cas-satj.gc.ca, a certified copy of your latest transcript, which includes **your fall 2023 grades that are available at the time of mailing**. **The transcript must be received by Friday, January 19, 2024, 11h59 pm, Pacific Time**. Do not submit duplicates.

YOUR REFERENCES:

You must obtain **three (3)** reference letters addressed to the “Clerkship program of the TCC” from:

- i) two professors from the law faculty, **including a professor who has taught you at least one course in tax law**;
- ii) one other person.

Your references must themselves submit their letter by email only to lcp-paj@cas-satj.gc.ca. Do not submit duplicates by mail. Letters of reference must attest to the candidate’s qualifications regarding reliability, discretion, effective interpersonal skills and judgment. It should be noted that each letter of reference does not have to attest to all the qualifications provided that all the qualifications are addressed in one or more of the letters of reference. **The letters must be received by Friday, January 12, 2024, 11h59 pm, Pacific Time**.

Please note that no documents submitted will be returned.

Please do not submit writing samples or any other unsolicited documents. They will not be considered.

We communicate with candidates by e-mail only. Therefore, you must include in your application a valid e-mail address that is functional at all times and accepts messages from unknown users.

Incomplete or late applications will not be considered.

Our contact information:

lcp-paj@cas-satj.gc.ca

2025 – 2026 TCC Clerkship Program

Tax Court of Canada
200 Kent Street
Ottawa, Ontario
K1A 0M1

INTERVIEWS

Selected applicants will be contacted by email in early February 2024 for a written exam followed by an interview conducted by a panel of three judges. We thank all applicants for their interest; however, only selected applicants will be contacted.

Employment offers will be made by telephone throughout the first week of March 2024, following the conclusion of all interviews.

Outside employment or function during the law clerk program will be reviewed by the Chief Justice via the Executive Legal Counsel or the Legal Counsel. Their consent is necessary in order to continue or accept any outside employment or function. This information should be disclosed prior to signing the letter of offer. By accepting the job offer, you agree to abide by this condition.

FURTHER INFORMATION

For further inquiries regarding the Tax Court of Canada clerkship or to communicate with a current Law Clerk, please contact:

The Project Officer by e-mail at lcp-paj@cas-satj.gc.ca or phone at (613) 996-3451 or the Executive Legal Counsel at (613) 996-2700.

We encourage you to explore:

The Law Clerk Program Video and FAQ: <https://www.tcc-cci.gc.ca/en/pages/about/careers>

The Tax Court of Canada website: www.tcc-cci.gc.ca

The Courts Administration Service website: www.cas-satj.gc.ca

NOTE

A pool of qualified candidates may be established as a result of this selection process.

Certain law societies recognize the service of the law clerks as fulfilling all or part of their articling requirements. Candidates should verify this with the law society of the jurisdiction in which they will seek admission to practice.

The Public Service of Canada is committed to building a skilled, diverse workforce reflective of Canadian society. As a result, it promotes employment equity and encourages you to indicate voluntarily in your application if you are a woman, an Aboriginal person, a person with a disability or a member of a visible minority group.

The Public Service of Canada is also committed to providing an inclusive and barrier-free work environment, starting with the hiring process. If you need to be accommodated during any phase of the evaluation process, please contact us. All information received in relation to accommodation will be kept confidential.

Tax Court of Canada

STATEMENT OF MERIT CRITERIA

ESSENTIAL QUALIFICATIONS

At the time of appointment, candidates must have a law degree from a Canadian university. Alternately, the candidate must have a law degree from a university outside of Canada, together with a Certificate of Qualification issued by the National Committee on Accreditation.

Good cumulative grade point average in courses pursued towards law degree.

Demonstrated interest in tax law and commercial transactions.

Successful completion of a course in tax law.

Ability to conduct legal research.

Ability to analyze legal principles and/or legal problems.

Ability to effectively communicate orally and in writing.

Reliability.

Discretion.

Effective Interpersonal Skills.

Judgment.

LANGUAGE REQUIREMENTS

(will be assessed by us at a later date)

Various linguistic profiles to include:

English Essential, French Essential **or** Bilingual CCB/CCB.

ASSET QUALIFICATIONS

Master's degree in law, taxation, economics, business administration, etc.

Experience working in a legal environment.

A law degree in both common law and civil law.

CONDITIONS OF EMPLOYMENT

Secret security clearance (will be assessed by us at a later date).

The work may require overtime on short notice.

The work may require to work outside of core hours.

OPERATIONAL REQUIREMENTS

Willing and able to work overtime on short notice.

Willing and able to work outside of core hours.