



## Notice to the Public and the Profession

### Bill C-60

Bill C-60 amending the *Tax Court of Canada Act* received Royal Assent on June 26, 2013. One of the changes resulting from these amendments is that a taxpayer who files an appeal before the Tax Court of Canada under the *Income Tax Act* where the aggregate of all amounts in issue is equal to or less than \$25,000 (or in case of the amount of a loss, where the amount in issue is equal to or less than \$50,000) is now able to elect to have his or her appeal heard under the Informal Procedure.

In addition, a new limit is introduced for GST appeals (appeals filed under Part IX of the *Excise Tax Act*) that can be heard under the Informal Procedure. A taxpayer who files a GST appeal can now elect to have his or her appeal heard under the Informal Procedure if the amount in dispute does not exceed \$50,000.

These changes apply to appeals filed on or after June 27, 2013. Please note that the Tax Court of Canada Rules will be amended accordingly.

Should you have any questions, please contact the Tax Court of Canada Registry in Ottawa at 613-992-0901 or toll-free at 1-800-927-5499.

Dated this 11<sup>th</sup> day of July, 2013

*(Original signed by)*

Gerald J. Rip  
Chief Justice