



Notice to the Public and the Profession

Further to the Notice to the Public and the Profession issued on March 13th, 2020, and in light of the exceptional circumstances evolving rapidly, the Tax Court of Canada is further restricting its judicial sittings and operations.

Cancellation of sittings

The Chief Justice has further cancelled all TCC sittings and conference calls scheduled between March 30th, 2020 and up to May 1st, 2020, inclusively. Parties affected by these cancellations will be contacted directly by the Registry staff in the coming days.

At this time, sittings that are scheduled beyond May 1st, 2020 will proceed.

The Chief Justice will continue to monitor the situation closely and reassess on April 14th, 2020, whether the judicial sittings schedule will have to be further altered.

Suspension of timelines

The period beginning on March 16th, 2020 and ending on May 1st, 2020, will be excluded from the computation of time under: the *Tax Court of Canada Rules (General Procedure)*; all other Rules made under the *Tax Court of Canada Act* governing the conduct of matters that, pursuant to section 12 of the *Tax Court of Canada Act*, are under the Tax Court of Canada's jurisdiction; or an Order or Direction of this Court.

As other statutory filing deadlines over which the Tax Court of Canada has no jurisdiction continue to apply, parties faced with a statutory deadline are encouraged to file their documents, including but not limited to any application for an extension of time, before the expiry of the statutory deadline, electronically using the Tax Court of Canada on-line filing system https://apps.tcc-cci.gc.ca/appeals/jsp/appeal/disclaimer_e.html or by fax at 613-957-9034, in order to protect their rights.

Parties who file documents electronically at this time are exempted from any requirement to file paper copies.

Please note that the Registry will not process the documents filed until the Court's operations resume.

In other cases where there are no statutory deadlines, parties are asked to wait and file other documents and requests once the Court resumes its operations.

Given the exceptional circumstances, the Court will be, on a case by case basis, as flexible as reasonably possible in dealing with all requests.

Rescheduling

Given the fluidity and fast evolution of the situation, it is very difficult at this time to assess how the Court will proceed in rescheduling the hearings that have been cancelled. The Court will determine the most fair and expeditious way to do so upon resumption of operations.

Closure of Registry Offices

The Court and its Registry offices across the country remain closed for the transaction of business until further notice.

Updates and Return to Regular Operations

The Court is monitoring this situation very closely. Parties are encouraged to check the Court's website for updates and for information regarding the Court's return to regular operations and transaction of business.

Dated this 23rd day of March, 2020.

*(Original signed by Eugene P. Rossiter
Chief Justice)*

Eugene P. Rossiter
Chief Justice

(Official Translation to Follow)