



Notice to the Public and the Profession

The Time Limits and Other Periods Act (COVID-19)

On July 27, 2020, the federal *Time Limits and Other Periods Act (COVID-19)* (the “Act”) came into force. The Act contains provisions that suspend certain time limits established by or under an Act of Parliament and that relate to court proceedings. The Act suspends these time limits from March 13, 2020 to September 13, 2020.

The Act suspends time limits relating to Tax Court of Canada proceedings that are contained in the *Income Tax Act*, *Excise Tax Act*, *Tax Court of Canada Act*, *Tax Court of Canada Rules (General Procedure)*, *Tax Court of Canada Rules (Informal Procedure)*, and other statutes and regulations.

Suspension of time

In order to align with the Act, and to provide clarity, consistency and certainty, the Court is issuing a new Order regarding the suspension of time.

The period beginning on March 13, 2020 and ending on September 13, 2020, inclusively, 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 issued on or prior to March 13, 2020.

The full length of the updated exclusion period is 185 days, compared to the previous exclusion period length of 173 days.

Extensions of time to file Notices of Appeal

The Act’s effects include the suspension of time limits for filing Notices of Appeal if the time limits fall between March 13, 2020 and September 13, 2020, inclusively. In the Court’s Practice Direction and Order dated July 8, 2020, the Court ordered that certain Notices of Appeal filed after the statutory deadline would be treated as including an Application for an extension of time to appeal. The Act’s coming into force means that these Notices of Appeal will no longer be considered to be filed after the statutory deadline. As such, the Registry will not be treating these Notices of Appeal as including an Application for an extension of time to appeal. The Registry will serve these Notices of Appeal on the Respondent.

Timetables

The Court will not be issuing Orders for new timetables with adjusted dates. Parties are asked to

adjust the timetable issued by the Court on or before March 13, 2020 in their proceedings by adding 185 days to all dates scheduled in the timetable. This will result in a shift forward of all outstanding steps as of March 13, 2020. Parties can determine their adjusted dates using the chart in Appendix I of this Notice. An example scenario is also contained in Appendix II of this Notice.

If an adjusted timetable is no longer acceptable to the parties, parties may apply to the Court for direction.

Response deadlines to Registry

Correspondence issued by the Registry often requires the parties to provide responses by certain dates. These dates will be extended and updated in the same manner as the suspension of time described above, meaning that the period beginning on March 13, 2020 and ending on September 13, 2020, inclusively, will not be included in the computation of time for the response deadline.

To determine the new response dates, parties should use the chart in Appendix I of this Notice. Neither the Court nor the Registry will be issuing new correspondence with adjusted dates.

If the adjusted date are not acceptable to the parties, parties should contact the Registry.

Dated this 14th day of August, 2020.

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

Eugene P. Rossiter
Chief Justice

Appendix I: Adjusted Dates

The chart below displays how dates will be adjusted based on excluding the period beginning on March 13, 2020, and ending on September 13, 2020, inclusively. The full length of the exclusion period is 185 days.

The chart takes into account situations when the adjusted date falls on a Saturday or holiday and also accounts for the statutory excluded period of December 21 to January 7, inclusively.

In order to determine their adjusted timelines, parties should carefully review any orders issued in their proceedings to determine if steps are to be taken on fixed dates or upon the occurrence of an event. Parties should then adjust their dates accordingly.

Original date	Adjusted date
13/03/2020	14/09/2020
14/03/2020	15/09/2020
15/03/2020	16/09/2020
16/03/2020	17/09/2020
17/03/2020	18/09/2020
18/03/2020	21/09/2020
19/03/2020	21/09/2020
20/03/2020	21/09/2020
21/03/2020	22/09/2020
22/03/2020	23/09/2020
23/03/2020	24/09/2020
24/03/2020	25/09/2020
25/03/2020	28/09/2020
26/03/2020	28/09/2020
27/03/2020	28/09/2020
28/03/2020	29/09/2020
29/03/2020	30/09/2020
30/03/2020	01/10/2020
31/03/2020	02/10/2020
01/04/2020	05/10/2020
02/04/2020	05/10/2020
03/04/2020	05/10/2020
04/04/2020	06/10/2020
05/04/2020	07/10/2020

Original date	Adjusted date
06/04/2020	08/10/2020
07/04/2020	09/10/2020
08/04/2020	13/10/2020
09/04/2020	13/10/2020
10/04/2020	13/10/2020
11/04/2020	13/10/2020
12/04/2020	14/10/2020
13/04/2020	15/10/2020
14/04/2020	16/10/2020
15/04/2020	19/10/2020
16/04/2020	19/10/2020
17/04/2020	19/10/2020
18/04/2020	20/10/2020
19/04/2020	21/10/2020
20/04/2020	22/10/2020
21/04/2020	23/10/2020
22/04/2020	26/10/2020
23/04/2020	26/10/2020
24/04/2020	26/10/2020
25/04/2020	27/10/2020
26/04/2020	28/10/2020
27/04/2020	29/10/2020
28/04/2020	30/10/2020
29/04/2020	02/11/2020

Original date	Adjusted date
30/04/2020	02/11/2020
01/05/2020	02/11/2020
02/05/2020	03/11/2020
03/05/2020	04/11/2020
04/05/2020	05/11/2020
05/05/2020	06/11/2020
06/05/2020	09/11/2020
07/05/2020	09/11/2020
08/05/2020	09/11/2020
09/05/2020	10/11/2020
10/05/2020	12/11/2020
11/05/2020	12/11/2020
12/05/2020	13/11/2020
13/05/2020	16/11/2020
14/05/2020	16/11/2020
15/05/2020	16/11/2020
16/05/2020	17/11/2020
17/05/2020	18/11/2020
18/05/2020	19/11/2020
19/05/2020	20/11/2020
20/05/2020	23/11/2020
21/05/2020	23/11/2020
22/05/2020	23/11/2020
23/05/2020	24/11/2020
24/05/2020	25/11/2020
25/05/2020	26/11/2020
26/05/2020	27/11/2020
27/05/2020	30/11/2020
28/05/2020	30/11/2020
29/05/2020	30/11/2020
30/05/2020	01/12/2020
31/05/2020	02/12/2020
01/06/2020	03/12/2020
02/06/2020	04/12/2020
03/06/2020	07/12/2020
04/06/2020	07/12/2020
05/06/2020	07/12/2020
06/06/2020	08/12/2020
07/06/2020	09/12/2020
08/06/2020	10/12/2020
09/06/2020	11/12/2020
10/06/2020	14/12/2020
11/06/2020	14/12/2020
12/06/2020	14/12/2020
13/06/2020	15/12/2020

Original date	Adjusted date
14/06/2020	16/12/2020
15/06/2020	17/12/2020
16/06/2020	18/12/2020
17/06/2020	08/01/2021
18/06/2020	08/01/2021
19/06/2020	08/01/2021
20/06/2020	11/01/2021
21/06/2020	11/01/2021
22/06/2020	11/01/2021
23/06/2020	12/01/2021
24/06/2020	13/01/2021
25/06/2020	14/01/2021
26/06/2020	15/01/2021
27/06/2020	18/01/2021
28/06/2020	18/01/2021
29/06/2020	18/01/2021
30/06/2020	19/01/2021
01/07/2020	20/01/2021
02/07/2020	21/01/2021
03/07/2020	22/01/2021
04/07/2020	25/01/2021
05/07/2020	25/01/2021
06/07/2020	25/01/2021
07/07/2020	26/01/2021
08/07/2020	27/01/2021
09/07/2020	28/01/2021
10/07/2020	29/01/2021
11/07/2020	01/02/2021
12/07/2020	01/02/2021
13/07/2020	01/02/2021
14/07/2020	02/02/2021
15/07/2020	03/02/2021
16/07/2020	04/02/2021
17/07/2020	05/02/2021
18/07/2020	08/02/2021
19/07/2020	08/02/2021
20/07/2020	08/02/2021
21/07/2020	09/02/2021
22/07/2020	10/02/2021
23/07/2020	11/02/2021
24/07/2020	12/02/2021
25/07/2020	15/02/2021
26/07/2020	15/02/2021
27/07/2020	15/02/2021
28/07/2020	16/02/2021

Original date	Adjusted date
29/07/2020	17/02/2021
30/07/2020	18/02/2021
31/07/2020	19/02/2021
01/08/2020	22/02/2021
02/08/2020	22/02/2021
03/08/2020	22/02/2021
04/08/2020	23/02/2021
05/08/2020	24/02/2021
06/08/2020	25/02/2021
07/08/2020	26/02/2021
08/08/2020	01/03/2021
09/08/2020	01/03/2021
10/08/2020	01/03/2021
11/08/2020	02/03/2021
12/08/2020	03/03/2021
13/08/2020	04/03/2021
14/08/2020	05/03/2021
15/08/2020	08/03/2021
16/08/2020	08/03/2021
17/08/2020	08/03/2021
18/08/2020	09/03/2021
19/08/2020	10/03/2021
20/08/2020	11/03/2021
21/08/2020	12/03/2021
22/08/2020	15/03/2021
23/08/2020	15/03/2021
24/08/2020	15/03/2021
25/08/2020	16/03/2021
26/08/2020	17/03/2021
27/08/2020	18/03/2021
28/08/2020	19/03/2021
29/08/2020	22/03/2021
30/08/2020	22/03/2021
31/08/2020	22/03/2021
01/09/2020	23/03/2021
02/09/2020	24/03/2021
03/09/2020	25/03/2021
04/09/2020	26/03/2021
05/09/2020	29/03/2021
06/09/2020	29/03/2021
07/09/2020	29/03/2021
08/09/2020	30/03/2021
09/09/2020	31/03/2021
10/09/2020	01/04/2021
11/09/2020	06/04/2021

Original date	Adjusted date
12/09/2020	06/04/2021
13/09/2020	06/04/2021
14/09/2020	06/04/2021
15/09/2020	06/04/2021
16/09/2020	07/04/2021
17/09/2020	08/04/2021
18/09/2020	09/04/2021
19/09/2020	12/04/2021
20/09/2020	12/04/2021
21/09/2020	12/04/2021
22/09/2020	13/04/2021
23/09/2020	14/04/2021
24/09/2020	15/04/2021
25/09/2020	16/04/2021
26/09/2020	19/04/2021
27/09/2020	19/04/2021
28/09/2020	19/04/2021
29/09/2020	20/04/2021
30/09/2020	21/04/2021
01/10/2020	22/04/2021
02/10/2020	23/04/2021
03/10/2020	26/04/2021
04/10/2020	26/04/2021
05/10/2020	26/04/2021
06/10/2020	27/04/2021
07/10/2020	28/04/2021
08/10/2020	29/04/2021
09/10/2020	30/04/2021
10/10/2020	03/05/2021
11/10/2020	03/05/2021
12/10/2020	03/05/2021
13/10/2020	04/05/2021
14/10/2020	05/05/2021
15/10/2020	06/05/2021
16/10/2020	07/05/2021
17/10/2020	10/05/2021
18/10/2020	10/05/2021
19/10/2020	10/05/2021
20/10/2020	11/05/2021
21/10/2020	12/05/2021
22/10/2020	13/05/2021
23/10/2020	14/05/2021
24/10/2020	17/05/2021
25/10/2020	17/05/2021
26/10/2020	17/05/2021

Original date	Adjusted date
27/10/2020	18/05/2021
28/10/2020	19/05/2021
29/10/2020	20/05/2021
30/10/2020	21/05/2021
31/10/2020	25/05/2021
01/11/2020	25/05/2021
02/11/2020	25/05/2021
03/11/2020	25/05/2021
04/11/2020	26/05/2021
05/11/2020	27/05/2021
06/11/2020	28/05/2021
07/11/2020	31/05/2021
08/11/2020	31/05/2021
09/11/2020	31/05/2021
10/11/2020	01/06/2021
11/11/2020	02/06/2021
12/11/2020	03/06/2021
13/11/2020	04/06/2021
14/11/2020	07/06/2021
15/11/2020	07/06/2021
16/11/2020	07/06/2021
17/11/2020	08/06/2021
18/11/2020	09/06/2021
19/11/2020	10/06/2021
20/11/2020	11/06/2021
21/11/2020	14/06/2021
22/11/2020	14/06/2021
23/11/2020	14/06/2021
24/11/2020	15/06/2021
25/11/2020	16/06/2021
26/11/2020	17/06/2021
27/11/2020	18/06/2021
28/11/2020	21/06/2021
29/11/2020	21/06/2021
30/11/2020	21/06/2021
01/12/2020	22/06/2021
02/12/2020	23/06/2021
03/12/2020	24/06/2021
04/12/2020	25/06/2021
05/12/2020	28/06/2021
06/12/2020	28/06/2021
07/12/2020	28/06/2021
08/12/2020	29/06/2021
09/12/2020	30/06/2021
10/12/2020	02/07/2021

Original date	Adjusted date
11/12/2020	02/07/2021
12/12/2020	05/07/2021
13/12/2020	05/07/2021
14/12/2020	05/07/2021
15/12/2020	06/07/2021
16/12/2020	07/07/2021
17/12/2020	08/07/2021
18/12/2020	09/07/2021
19/12/2020	12/07/2021
20/12/2020	12/07/2021
21/12/2020	12/07/2021
22/12/2020	13/07/2021
23/12/2020	14/07/2021
24/12/2020	15/07/2021
25/12/2020	16/07/2021
26/12/2020	19/07/2021
27/12/2020	19/07/2021
28/12/2020	19/07/2021
29/12/2020	20/07/2021
30/12/2020	21/07/2021
31/12/2020	22/07/2021

Appendix II: Example of adjusted timetable

Litigation step	Original date	Adjusted date
List of documents	May 1, 2020	November 2, 2020
Completion of examinations for discovery	August 1, 2020	February 22, 2021
Satisfaction of undertakings	September 1, 2020	March 23, 2021
Communicate with Hearings Coordinator	December 15, 2020	July 6, 2021