



Notice to the Public and the Profession

Further to the Notices to the Public and the Profession issued on March 13th and March 23rd, 2020, and in light of the exceptional circumstances evolving constantly, the Tax Court of Canada is further restricting its judicial sittings and operations.

Cancellation of Sittings

The Chief Justice has further cancelled all Tax Court of Canada sittings and conference calls scheduled between May 4, 2020 and up to May 29, 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 29, 2020 will proceed.

The Chief Justice will continue to monitor the situation closely and reassess on or before May 20, 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 the day that is 60 days after the Court and its offices eventually reopen for the transaction of business 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.

The Court is providing this additional 60 days after the Court reopens for the transaction of business so that parties have further time to review their files, discuss and prepare the necessary proceedings.

In addition, subject to the discretion of each judge, the Court will look favourably on applications by the Minister of National Revenue for analogous extensions of the time limits for filing replies to notices of appeal where such time limits are governed by the *Tax Court of Canada Act*. This includes applications for extensions of time limits under subsections 18.16(1) and 18.3003(1) of the *Tax Court of Canada Act*. In light of this, the Court encourages parties to consent to an extension of the time limits for filing a reply referred to in this paragraph.

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.tcccci.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 reopens for the transaction of business.

In other cases where there are no statutory deadlines, parties are asked to wait and file other documents and requests once the Court reopens for the transaction of business.

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

Applications for Extensions of Time to File Notices of Appeal

In order to avoid numerous unnecessary applications for extension of time to file Notices of Appeal, the Court will treat all Notices of Appeal filed during the period that the Court is closed for the transaction of business and for 60 days thereafter as including an application for an extension of time to appeal brought on the exceptional grounds that the Applicant was prevented by the COVID-19 pandemic and the Court closure from filing within the normal statutory deadlines.

The Registry will advise the Respondent of this fact when it serves a Notice of Appeal on the Respondent and will ask the Respondent to either confirm that the appeal was filed:

1. in a timely manner and no extension is necessary;
2. after the statutory deadline but that the Respondent consents to the application; or
3. after the statutory deadline and that that the Respondent opposes the application.

Rescheduling

Given the fluidity and 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 17th day of April, 2020.

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

Eugene P. Rossiter
Chief Justice