

Tax Court of Canada



Cour canadienne de l'impôt

Notice to the Public and the Profession

Remote commissioning of affidavits

Due to the ongoing impacts of the pandemic, the Tax Court of Canada will continue to accept affidavits that are sworn or affirmed remotely using a method accepted by a Superior Court of the province in which the person authorized to administer the affidavit is located. The affidavit shall state that it was commissioned remotely.

This practice will continue to be in effect until June 30, 2022, with the possibility that it may be extended past this date.

Dated this 23rd day of December, 2021.

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

Eugene P. Rossiter
Chief Justice