



Notice to the Public and the Profession

Associate Judges at the Tax Court of Canada

The 2022 *Budget Implementation Act* created the office of associate judge for the Tax Court of Canada and specified that the powers, duties and functions of associate judges shall be determined by the rules of the Court. The Tax Court of Canada's Rules Committee has approved proposed rules governing associate judges. These rules are now in the process of being prepared for consideration by the Governor in Council.

The proposed rules state that an associate judge has all the powers of a judge. This is meant to provide broad jurisdiction to associate judges at the outset of their introduction to the Court. The proposed rules further state that the Chief Justice shall make all arrangements that may be necessary for the transaction of the Court's business and the assignment of associate judges to transact that business. This allows the Chief Justice to determine associate judges' assignments.

Given associate judges' broad jurisdiction in the proposed rules and the Chief Justice's discretion to determine their specific assignments, the expectation is that TCC associate judges will be assigned to the following:

- Hearing Informal Procedure matters;
- Case management and settlement conferences for Informal Procedure and potentially some General Procedure appeals;
- Motions such as those seeking adjournments, directions, abeyance orders and litigation schedules;
- Simple or uncontested applications, generally interlocutory and low-complexity;
- Duty judge functions;
- Status and Show Cause hearings;
- Interlocutory motions;
- Management of group appeals; and
- Taxation of costs.



Associate judges may be assigned to other matters not described above. Given that associate judge positions are new for the Tax Court of the Canada, their duties and assignments will be an evolving process that will be informed by the Court's needs. Associate judges are expected to reside in Ottawa and travel across Canada as assigned by the Chief Justice. The rules governing associate judges' jurisdiction and powers may be modified in the future.

The TCC has two vacancies for Associate Judges in Ottawa. All interested candidates are encouraged to submit an application as soon as possible. The process to do so can be found [here](#).

Dated this 21st day of December, 2022.

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

Eugene P. Rossiter
Chief Justice