



Notice to the Public and the Profession

Electronic service of documents

The Tax Court of Canada recognizes that the COVID-19 pandemic may make it difficult for parties in General Procedure proceedings to serve or receive documents by mail or fax.

In light of these circumstances, the Practice Direction and Order dated February 3, 2022, will allow parties to be served through electronic mail where a notice of consent has been filed.

Pursuant to the Order, the party being served must consent to receive documents through electronic service by:

- Serving the “Notice of Consent to Electronic Service” attached to the Order on other parties to the proceeding according to the existing rules under the *Tax Court of Canada Rules (General Procedure)* (the “Rules”); and
- Filing with the Court the “Notice of Consent to Electronic Service”.

A party may only consent to electronic service of documents that are not required to be served personally under the *Rules*.

Parties to a proceeding may jointly file a single “Notice of Consent to Electronic Service”. A party may also withdraw its consent to electronic service by serving and filing the “Withdrawal of Consent to Electronic Service” attached to the Order.

If a party has served and filed its consent to electronic service and has not withdrawn its consent, the Order states that service of a document on a party through electronic mail will be validated pursuant to paragraph 40(a) of the *Rules* if the party:

- Receives a document in the proceeding at the electronic mail address listed in the Notice of Consent to Electronic Service; and
- Acknowledges receipt of the document.

If these conditions are met, service of the document will be deemed validated as having occurred on the date the document was transmitted by electronic mail.

Parties may direct any questions on electronic service of documents to the Court’s Registry offices.

Dated this 3rd day of February, 2022.

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

Eugene P. Rossiter
Chief Justice