



## **Notice to the Public and the Profession**

### **Virtual and Hybrid Proceedings**

The Tax Court of Canada has published guidelines on how to apply for and participate in virtual and hybrid proceedings at the Court, which can be found by consulting the new [Navigating Virtual Proceedings section](#) on the Court's website. These proceedings are fully (virtual) or partially (hybrid) conducted using Zoom and are part of the Court's continuing effort to promote access to justice and ensure the Court is accessible to Canadians.

Parties and their representatives should consult the Court's Virtual and Hybrid Proceeding Guide (which includes instructions on how to apply for and attend virtual and hybrid proceedings) and the Joint Application for a Virtual Proceeding form.

Parties should note that, due to technical limitations, the Court can only hold hybrid proceedings in the Court's facilities located in the cities listed below:

- Calgary
- Edmonton
- Fredericton
- Halifax
- Montréal
- Ottawa
- Québec City
- St. John's
- Toronto
- Vancouver
- Winnipeg

Dated this 7th day of February, 2023.

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

Eugene P. Rossiter  
Chief Justice