

Tax Court of Canada



Cour canadienne de l'impôt

Practice Direction and Order

WHEREAS the Tax Court of Canada has further cancelled its judicial sittings and conference calls until May 29, 2020 inclusively;

AND WHEREAS the Tax Court of Canada including all its offices in Canada shall not be open for the transaction of any business pertaining to matters under the jurisdiction of the Tax Court of Canada, pursuant to section 12 of the *Tax Court of Canada Act*, until further notice;

AND WHEREAS given the extraordinary circumstances which exist today by virtue of the spread of the COVID-19 virus, it is in the interests of justice, for all matters under the jurisdiction of the Tax Court of Canada pursuant to section 12 of the *Tax Court of Canada Act*, that I dispense with compliance of certain Rules;

AND WHEREAS it is in the interests of justice given the extraordinary circumstances to provide specific direction for the streamlining of Notices of Appeal and Applications for an Extension of Time to Appeal;

PURSUANT to:

Rules 9 and 12 of the *Tax Court of Canada Rules (General Procedure)*,

Any and all analogous provisions in all other Rules made under the *Tax Court of Canada Act* governing the conduct of matters under the Tax Court of Canada's jurisdiction, and

The Tax Court of Canada's power to control its own process,

I HEREBY EXCLUDE the period beginning on March 16th, 2020, and ending on the day that is 60 days after the Court and its offices reopen for the transaction of business, 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 under the Tax Court of Canada's jurisdiction pursuant to section 12 of the *Tax Court of Canada Act*, and

An Order or Direction of this Court made prior to March 16th, 2020,

IT IS ALSO ORDERED that all Notices of Appeal filed during the period beginning March 16, 2020, and ending on the day that is 60 days after the Court and its offices reopen for the transaction of business shall be treated as including an Application for Extension of Time to Appeal brought on the exceptional grounds that the COVID-19 pandemic and the closure of the Registry prevented the timely filing of a Notice of Appeal;

IT IS ALSO ORDERED that upon being advised of this fact by the Registry when served with a Notice of Appeal, the Respondent will confirm to the Registry within 60 days of service 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 the Respondent opposes the application.

IT IS FURTHER ORDERED that to the extent that this Practice Direction and Order conflicts with the Practice Directions and Orders dated March 16, 2020, and March 23, 2020, this Practice Direction and Order shall prevail.

DIRECTED AND ORDERED at the City of Ottawa, this 17th day of April, 2020

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

Eugene P. Rossiter
Chief Justice