



Practice Direction and Order

WHEREAS the *Time Limits and Other Periods Act (COVID-19)* (the “Act”) came into force on July 27, 2020;

AND WHEREAS given the extraordinary circumstances which exist today by virtue of the spread of the COVID-19 virus, it is in the interest 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;

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 13, 2020, and ending on September 13, 2020, inclusively, 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 on or prior to March 13, 2020.

IT IS FURTHER ORDERED that to the extent that this Practice Direction and Order conflicts with the Practice Directions and Orders issued between March 16, 2020 and July 8, 2020, this Practice Direction and Order shall prevail.

DIRECTED AND ORDERED at the City of Ottawa, this 14th day of August, 2020

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

Eugene P. Rossiter  
Chief Justice