

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 1<sup>st</sup>, 2020 inclusively;

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;

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 16<sup>th</sup>, 2020, and ending on May 1<sup>st</sup>, 2020, 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 16<sup>th</sup>, 2020,

AND IT IS FURTHER ORDERED pursuant to Rule 14 of the *Tax Court of Canada Rules (General Procedure)* and the general power of the Court to control its own process, that 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.

DIRECTED AND ORDERED at the City of Ottawa, this 23<sup>rd</sup> day of March, 2020

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

Eugene P. Rossiter  
Chief Justice

(Official Translation to Follow)