

Tax Court of Canada



Cour canadienne de l'impôt

### **Practice Direction and Order**

WHEREAS the Tax Court of Canada has cancelled all its judicial activities for the weeks of March 16<sup>th</sup> and March 23<sup>rd</sup>, to and including March 27, 2020;

AND WHEREAS there are extraordinary events taking place which are affecting the ability of the public to access the processes otherwise available to them under the *Tax Court of Canada Act* and other particular statutes over which the Tax Court of Canada has jurisdiction;

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, that I act pursuant to Rule 9 of the *Tax Court of Canada Rules (General Procedure)*, the *Tax Court of Canada Rules (Informal Procedure)*, *Excise Tax Act Informal Rules*, *Canada Pension Plan Informal Rules*, *Employment Insurance Act Informal Rules*, and *Customs Act Informal Rules*. I dispense with the compliance of any Rule of the Tax Court of Canada until the 30<sup>th</sup> day of March, 2020 or until further direction is given;

PURSUANT to Rule 12 of the *Tax Court of Canada Rules (General Procedure)*, I do hereby extend and/or abridge, as the case may be, any and all timelines prescribed by the *Tax Court of Canada Rules (General Procedure)*, the *Tax Court of Canada Rules (Informal Procedure)*, *Excise Tax Act Informal Rules*, *Canada Pension Plan Informal Rules*, *Employment Insurance Act Informal Rules*, and *Customs Act Informal Rules*, from the 16<sup>th</sup> day of March, 2020 to the 30<sup>th</sup> day of March, 2020 or until otherwise ordered by this Court;

AND IT IS FURTHER ORDERED pursuant to Rule 14 of the *Tax Court of Canada Rules (General Procedure)*, the *Tax Court of Canada Rules (Informal Procedure)*, *Excise Tax Act Informal Rules*, *Canada Pension Plan Informal Rules*, *Employment Insurance Act Informal Rules*, and *Customs Act Informal Rules*, that the Tax Court of Canada including all its offices in Canada, shall not be open for the transaction of business between the period of 9:00 a.m. on the 16<sup>th</sup> day of March, 2020 to 9:00 a.m. on the 30<sup>th</sup> day of March, 2020, or until otherwise directed by the Chief Justice of the Tax Court of Canada.

DIRECTED AND ORDERED at the City of Ottawa, this 16<sup>th</sup> day of March, 2020

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

Eugene P. Rossiter  
Chief Justice