



Practice Direction

WHEREAS Queen Elizabeth II passed away on September 8, 2022;

AND WHEREAS King Charles III became Sovereign of Canada on September 8, 2022,

THEREFORE, the style of cause for proceedings before the Tax Court of Canada shall refer to “His Majesty the King” rather than “Her Majesty the Queen”. For all pending matters before the Court, the style of cause shall be deemed to have been changed as appropriate without the need for a motion to do so.

DIRECTED at the City of Ottawa, this 12th day of September, 2022

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

Eugene P. Rossiter
Chief Justice