



Practice Direction and Order

WHEREAS the Tax Court of Canada's Registry offices are occasionally operating with reduced staff on-site due to the COVID-19 pandemic;

AND WHEREAS parties and their counsel may have limited access to facilities to send and receive documents by mail or fax;

PURSUANT to paragraph 40(a) of the *Tax Court of Canada Rules (General Procedure)*,

I HEREBY ORDER that where a party to a proceeding governed by the *Tax Court of Canada Rules (General Procedure)* has consented to electronic service by serving and filing the attached Notice of Consent to Electronic Service, and

Such consent has not been withdrawn by serving and filing the attached Withdrawal of Consent to Electronic Service, and

A document in the proceeding is transmitted to the party's electronic mail address listed in the Notice of Consent to Electronic Service, and

The party acknowledges receipt of the document, then

Service of the document on the party will be deemed to have occurred on the date the document was transmitted to the party by electronic mail.

DIRECTED AND ORDERED at the City of Ottawa, this 3rd day of February, 2022

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

Eugene P. Rossiter
Chief Justice

Notice of Consent to Electronic Service

The (Appellant and/or Respondent) consent(s) to the electronic service of all documents in the proceeding numbered (list the proceeding number, e.g. 2021-1234(IT)G) that are not required to be served personally under the *Tax Court of Canada Rules (General Procedure)*.

Electronic service of the documents may be made to the following electronic mail addresses: (list the Appellant and/or Respondent's electronic mail addresses as applicable).

This Notice of Consent to Electronic Service is effective on the date the Notice is served. This Notice will be filed with the Tax Court of Canada Registry.

Date

(Signature of consenting Appellant/Respondent or their counsel)
(Name, address, telephone and fax number and electronic mail address of consenting Appellant/Respondent or their counsel)

Date

(Signature of consenting Appellant/Respondent or their counsel, if applicable)
(Name, address, telephone and fax number and electronic mail address of consenting Appellant/Respondent or their counsel, if applicable)

Withdrawal of Consent to Electronic Service

The (Appellant and/or Respondent) withdraw(s) the consent to the electronic service of documents in the proceeding numbered (list the proceeding number, e.g. 2021-1234(IT)G) given in the Notice of Consent to Electronic Service dated (signature date of Notice of Consent to Electronic Service).

This Withdrawal of Consent to Electronic Service is effective on the date the Withdrawal is served. This Withdrawal will be filed with the Tax Court of Canada Registry.

Date

(Signature of consenting Appellant/Respondent or their counsel)

(Name, address, telephone and fax number and electronic mail address of consenting Appellant/Respondent or their counsel)

Date

(Signature of consenting Appellant/Respondent or their counsel, if applicable)

(Name, address, telephone and fax number and electronic mail address of consenting Appellant/Respondent or their counsel, if applicable)