



Practice Direction and Order

PURSUANT to section 9 of the *Tax Court of Canada Rules (General Procedure)*,

I HEREBY ORDER that notwithstanding subsection 44(1) of the *Tax Court of Canada Rules (General Procedure)*,

- (1) a reply shall be filed with the Registry within 60 days after service of the notice of appeal by the Court unless
 - (a) the appellant consents, before the expiration of the 60-day period, to extend the filing of that reply after the 60-day period within a specified time, provided that an extension may not exceed 60 days from the original 60-day period and may only be consented to once; or
 - (b) the Court allows, on motion made before the applicable deadline to file the reply, the filing of that reply after the applicable deadline within a specified time.

IT IS FURTHER ORDERED that notwithstanding subsection 44(2) of the *Tax Court of Canada Rules (General Procedure)*,

- (2) if a reply is not filed within an applicable period specified under paragraph (1) above, the allegations of fact contained in the notice of appeal are presumed to be true for purposes of the appeal.

IT IS FURTHER ORDERED that notwithstanding subsection 44(3) of the *Tax Court of Canada Rules (General Procedure)*,

- (3) a reply shall be served
 - (a) within five days after the period ending 60 days after service of the notice of appeal;
 - (b) within the time specified in a consent given by the appellant under subparagraph (1)(a) above; or
 - (c) within the time specified in an extension of time granted by the Court under subparagraph (1)(b) above.

IT IS FURTHER ORDERED that notwithstanding subsection 44(4) of the *Tax Court of Canada Rules (General Procedure)*,

(4) subsection 12(3) of the *Tax Court of Canada Rules (General Procedure)* has no application to paragraphs (1), (2) and (3) above, and the presumption in paragraph (2) above is a rebuttable presumption.

IT IS FURTHER ORDERED that all references to section 44 in the *Tax Court of Canada Rules (General Procedure)* shall be deemed to refer to this Practice Direction and Order, as applicable.

IT IS FURTHER ORDERED that this Practice Direction and Order shall take effect November 30, 2023.

DIRECTED AND ORDERED at the City of Ottawa, this 1st day of November, 2023

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

Eugene P. Rossiter
Chief Justice