

Tax Court of Canada



Cour canadienne de l'impôt

**NOTICE TO THE PUBLIC AND TO THE PROFESSION**

The following are proposed amendments to Rules 147(3.1), (3.2) and (3.3) with respect to settlement offers, set out in [Practice Note](#) No. 18 published with this Notice. Practice Note No. 18 shall be effective January 31, 2011.

Dated this 20th day of January 2011.

Gerald J. Rip  
Chief Justice