## Tax Court of Canada



## Cour canadienne de l'impôt

## Notice to the Public and the Profession

## **Practice Note No. 21 – Settlement Conferences**

Please be advised of the following:

- 1. Settlement conferences will not be scheduled unless parties to the litigation have confirmed that a written offer of settlement has been made and that a written reply has been provided.
- 2. Both parties must be present at all times during the settlement conference.
- 3. Parties to the settlement conference must ensure that a representative with full authority to settle the appeal is present at all times.
- 4. The Court may award costs against a party where it deems the conduct of that party to have impeded on the efficient functioning of the settlement conference.

Dated this 30<sup>th</sup> day of November, 2018.

(*Original signed by*)

Eugene P. Rossiter Chief Justice