

Tax Court of Canada



Cour canadienne de l'impôt

PRACTICE NOTE NO. 10

Settlements

It was agreed at a meeting of the Tax Court Bench and Bar Committee on June 10, 1997 that this note should be published reiterating that it is most desirable that settlements be arrived at as soon as possible before the date of the commencement of the hearing of an appeal so that another appeal or appeals may be substituted. It is emphasized, however, that while early settlements are favoured last minute settlements are regarded as much preferable to no settlement where settlement is possible.

This practice note is effective immediately.

Dated this 23rd day of July 1997.

Raymond P. Guenette
The Registrar of the Court