



PRACTICE NOTE NO. 12

Status hearings

[Section 125](#) of the *Tax Court of Canada Rules (General Procedure)* provides that when an appeal has not been set down for hearing within six months after filing the Reply to the Notice of Appeal, or the last date for filing the Reply to the Notice of Appeal, whichever is later, the Court shall schedule a status hearing for the matter. The purpose of the status hearing is to set time limits for the completion of any remaining steps following the filing of the Reply to the Notice of Appeal. These include the filing of lists of documents, examinations for discovery, the completion of undertakings made at discovery and the fixing of the time and place of hearing. In some cases it may involve a discussion about the possibility of holding a pre-trial conference or naming a case management judge.

It has been decided that in order to provide litigants with the most convenient and inexpensive method of participating in status hearings for cases governed by the *Tax Court of Canada Rules (General Procedure)*, as a general rule status hearings shall henceforth be held by telephone conference call.

Nevertheless, the Court can, when circumstances warrant, direct that a status hearing be held in open court.

This practice note is effective immediately.

Dated this 8th day of September 2000.

Raymond P. Guenette
The Registrar of the Court