



PRACTICE NOTE NO. 19

INFORMAL PROCEDURE

Bill C-60 amending the *Tax Court of Canada Act* received Royal Assent on June 26, 2013. As a result of these amendments, the *Tax Court of Canada Rules (Informal Procedure)* and the *Tax Court of Canada Rules of Procedure Respecting the Excise Tax Act (Informal Procedure)* have to be amended accordingly.

Until such time as the proposed rules and amendments receive approval of the Governor in Council and become effective, the practice of the Court with respect to appeals heard under the informal procedure rules shall conform to the proposed rules and amendments annexed hereto.

The following amendments will be proposed:

1) *Tax Court of Canada Rules (Informal Procedure)*:

- a) Rule 16; (amendment)
- b) Rule 17; (amendment)
- c) [Schedule 4; \(amendment\)](#)
- d) [Schedule 17\(2\); \(amendment\)](#)
- e) [Schedule 17\(3\). \(amendment\)](#)

2) *Tax Court of Canada Rules of Procedure Respecting the Excise Tax Act (Informal Procedure)*:

- a) Rule 15; (amendment)
- b) Rule 15.1; (new)
- c) [Schedule 15.1\(2\); \(new\)](#)
- d) [Schedule 15.1\(3\). \(new\)](#)

This practice note is effective immediately.

Dated this 20th day of January 2014.

(Original signed by)

Gerald J. Rip
Chief Justice