

Tax Court of Canada



Cour canadienne de l'impôt

PRACTICE NOTE NO. 1 (amended)

Gowning

This note amends Practice Note No. 1, which was issued on October 4, 1991.

Counsel appearing on appeals under the *Income Tax Act* or hearings pertaining to section 173 or 174 of the *Income Tax Act* or section 310 or 311 of the *Excise Tax Act* that are governed by the *Tax Court of Canada Rules (General Procedure)* are required to gown. **However, when appearing on motions, counsel are not required to gown except if witnesses are to be presented.**

Dated this 23rd day of November 2012.

Original Signed by:

Gerald J. Rip
Chief Justice