

Tax Court of Canada



Cour canadienne de l'impôt

## **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 30th day of November 2018.

*(Original signed by)*

Eugene P. Rossiter  
Chief Justice