



PRACTICE NOTE NO. 24

Fast-track Settlement Conferences

The COVID-19 pandemic has created delays for parties with appeals before the Tax Court of Canada. In order to offer parties additional avenues for resolving their appeals, the Court is introducing a fast-track settlement conference process.

This process will not require parties to have made a written offer of settlement as outlined in Practice Note No. 21. If parties wish to use the fast-track settlement conference process, they must file a joint written request with the Court as described below.

The fast-track settlement conference process will be available to parties temporarily to help alleviate the backlog caused by the Court's closure.

The procedure for the fast-track settlement conference process is below.

Dated this 21st day of July, 2020

*(Original signed by Eugene P. Rossiter
Chief Justice)*

Eugene P. Rossiter
Chief Justice

The following are the principles and procedures which shall be used for the fast-track settlement conference process:

Conditions of eligibility

- General Procedure appeals
- A Reply to the Notice of Appeal must have been filed
- Both parties must agree in writing to apply for a fast-track settlement conference

How will parties apply?

- The parties must file a joint written request with the Court to the attention of the Chief Justice or Associate Chief Justice, applying for the settlement conference

- The request must be no longer than 12 pages
- The request must outline:
 - The amount in issue;
 - The material facts in dispute;
 - The key issues to be discussed at the settlement conference;
 - Each party's position on the issues to be discussed;
 - Why the parties believe their appeal is suitable for a settlement conference;
 - Any settlement offers that have been made to date;
 - The appeal's current stage of discovery; and
 - The parties' preferred venue for a settlement conference, being one of Vancouver, Toronto or Montreal.
- The request must be written in the official language in which the parties wish the settlement conference to be conducted.

How will fast-track settlement conferences be scheduled?

- In order to determine if the appeal is suitable for the fast-track settlement conference process, a judge may consult with the parties jointly or individually as would be done in a breakout session during a standard settlement conference.
- If a judge is of the view that there are settlement possibilities that should be explored at a fast-track settlement conference, the judge will contact the parties to:
 - Provide them with a date for the conference;
 - Provide them with a location for the conference, being one of Vancouver, Toronto or Montreal;
 - Confirm that the parties and their counsel will attend the conference;
 - Discuss settlement briefs and the briefs' contents; and
 - Make any other request necessary to ensure that the conference proceeds efficiently.
- It is expected that fast-track settlement conferences will be scheduled within 90 days of the date of the parties' joint written request.

What happens if the parties fail to settle the appeal?

- The appeal will be put back in the scheduling queue at the same stage as it was prior to the fast-track settlement conference being held; and
- The judge who conducted the settlement conference will not sit as the trial judge should the appeal require a trial, and will not communicate with the trial judge concerning any aspect of the fast-track settlement conference process.