



PRACTICE NOTE NO. 25

Remote commissioning of affidavits

The Tax Court of Canada will, on a permanent basis, accept affidavits that are sworn or affirmed remotely using a method accepted by a Superior Court of the province in which the person authorized to administer the affidavit is located.

The affidavit shall state that it was commissioned remotely.

Dated this 30th day of January, 2023.

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

Eugene P. Rossiter
Chief Justice