



PRACTICE NOTE NO. 26

Electronic signatures

In light of the Tax Court of Canada's successful pilot project regarding electronic signatures on specific documents, the Court will accept on a permanent basis four types of electronic signatures and initials on Notices of Discontinuance, Notices of Withdrawal, Consents to Judgment and Affidavits.

The four types of signatures and initials are as follows:

- 1) A scanned copy or photo of a physically signed or initialed document;
- 2) Scanned signatures or initials pasted into the signature block or initials box of a document;
- 3) Signatures or initials created using a touchscreen and pasted into the signature block or initials box of a document; and
- 4) Secure electronic signatures or initials that identify the person signing or initialing the document, are uniquely linked to the person, and are within the person's control. Such signatures or initials often include one or more of the date, time and place of signing or initialing.

Plain typewritten signatures or initials that are not secure in the manner described above will not be accepted on Notices of Discontinuance, Notices of Withdrawal, Consents to Judgment and Affidavits.

The Registry continues to accept electronic signatures on other court documents besides Notices of Discontinuance, Notices of Withdrawal, Consents to Judgment and Affidavits. Please contact the Registry with any questions about electronic signatures.

Dated this 30th day of January, 2023.

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

Eugene P. Rossiter
Chief Justice