



## PRACTICE NOTE NO. 2 (amended)

This note re-amends Practice Note No. 2, which was originally issued on December 13, 1991 and amended on December 21, 2006.

This note is issued for the assistance of litigants in appeals to which the *Tax Court of Canada Rules (General Procedure)* (“Rules”) apply.

### MOTIONS

1. On applying for a motion date the moving party shall provide the Registry with the physical and mailing addresses, telephone numbers, emails and (where applicable) fax numbers of the parties.

2. The moving party shall obtain a date of hearing by telephone as required by [subsection 66\(2\)](#) of the Rules from the Registry before serving and filing the Notice of Motion. The party so moving shall advise the Registry at (613) 992-0901 or at 1-800-927-5499:

1. The place of hearing;
2. The estimated duration of the hearing;
3. The nature of the relief sought;
4. The intention, if any, to call witnesses;
5. The language of evidence and argument; and
6. Three dates of hearing.

3. If the other party when served with the Notice of Motion and supporting material questions the estimated time or any other matter referred to herein this party shall forthwith communicate with the Registry.

Generally, in these circumstances the Registry will provide a date by telephone.

4. Proof of service of the motion must be filed with the Court at least 3 days prior to the hearing of the motion.

Dated this 3rd day of September 2020.

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

Eugene P. Rossiter  
Chief Justice