



### **PRACTICE NOTE NO. 3 (amended)**

This note re-amends Practice Note No. 3, 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.

#### **HEARINGS BY TELECONFERENCE AND/OR VIDEOCONFERENCE**

1. The party seeking a hearing by teleconference, by videoconference or by a combination of both under section 6 of the Rules shall send a written request to the Registry and furnish the mailing and physical addresses, telephone numbers, emails and (where applicable) fax numbers for all participants.
2. If the Court directs a hearing to be conducted by teleconference and/or by videoconference, the Registry will arrange for the attendance of a Court Registrar and, if necessary, a Court Reporter throughout the hearing and may specify the party responsible for the communication.
3. All material normally filed in support of a motion, a status hearing or any other litigation process conference or any other matter to be determined shall be filed in the manner provided for in subsections 67(6) or 125(4) of the Rules or as directed by the Court.

Dated this 3rd day of September 2020.

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

Eugene P. Rossiter  
Chief Justice