



PRACTICE NOTE NO. 4 (amended)

This note amends Practice Note No. 4, which was issued on September 29, 1992, and amended on September 8, 2000.

HEARING LOCATIONS

The Tax Court of Canada sits on a regular basis or as required at the following locations to hear and determine references and appeals on matters arising under the *Income Tax Act*, Part IX of the *Excise Tax Act* (GST), *Employment Insurance Act*, *Canada Pension Plan*, *Old Age Security Act*, *Petroleum and Gas Revenue Tax Act*, *Cultural Property Export and Import Act*, *Customs Act* (Part V.1), *Air Travellers Security Charge Act*, *Excise Act, 2001*, *Softwood Lumber Products Export Charge Act, 2006*, and to hear and determine appeals on matters arising under the *War Veterans Allowance Act* and the *Civilian War-related Benefits Act* and referred to in section 33 of the *Veterans Review and Appeal Board Act*.

Upon application, the Court will consider sitting at other locations if circumstances so warrant.

NEWFOUNDLAND

- Corner Brook
- Gander
- Goose Bay
- St. John's
- Wabush

PRINCE EDWARD ISLAND

- Charlottetown

NEW BRUNSWICK

- Edmundston
- Fredericton
- Miramichi (Newcastle)
- Moncton

NOVA SCOTIA

- Halifax
- Sydney
- Yarmouth

QUEBEC

- Baie-Comeau
- Chicoutimi
- Iles-de-la-Madeleine
- Montréal
- New Carlisle
- Percé
- Québec
- Rimouski
- Rouyn-Noranda/Val d'Or
- Sept-Iles
- Sherbrooke
- Trois-Rivières

ONTARIO

- Hamilton
- Kenora
- Kingston
- London
- North Bay
- Ottawa
- Sault Ste. Marie
- Sudbury
- Thunder Bay
- Timmins
- Toronto
- Windsor

MANITOBA

- Brandon
- Thompson
- Winnipeg

SASKATCHEWAN

- Regina
- Saskatoon

ALBERTA

- Calgary
- Edmonton
- Fort McMurray
- Grande Prairie
- Lethbridge

BRITISH COLUMBIA

- Nelson
- Cranbrook
- Kamloops
- Kelowna
- Nanaimo
- Prince George
- Prince Rupert
- Vancouver
- Victoria

YUKON

- Whitehorse

NORTHWEST TERRITORIES

- Yellowknife

NUNAVUT

- Iqaluit

This practice note is effective the January 1, 2007.

Dated this 21st day of December 2006.

Donald G.H. Bowman
Chief Justice